

1.4 Account Codes

1.4.1 Overview of Account Codes

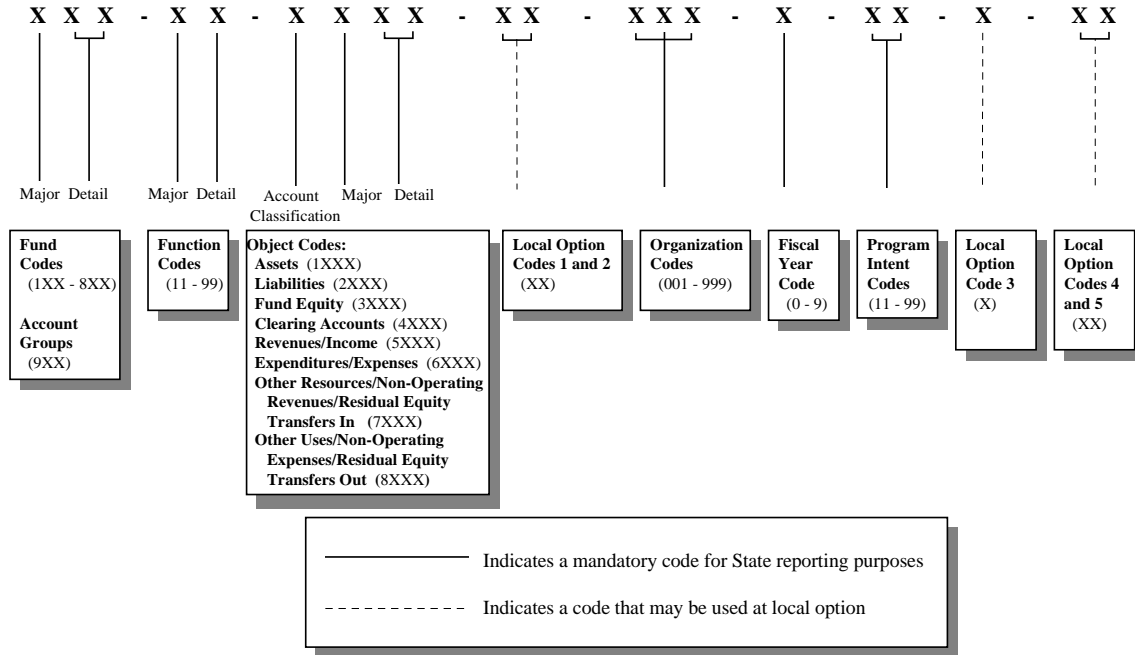
Section 44.007 of the [Texas Education Code](#) (Code or TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the state board of education to monitor the funding process and to determine educational system costs by school district, campus and program.

The [Texas Education Code](#), Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the state board of education, subject to review and comment by the state auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System ([PEIMS](#)). The audit procedures are to be adequate to detect material errors in the school district's fiscal data to be reported through the PEIMS system for the fiscal period under audit.

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.

Exhibit 29. Account Code Structure

The Code Structure



BASIC SYSTEM CODE COMPOSITION:

Fund Code

A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Example:

A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A - Improving Basic Programs.

Function Code

A mandatory 2 digit code applied to expenditures/expenses that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Example:

The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

Object Code

A mandatory 4 digit code that identifies the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Example:

Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

Optional Codes 1 and 2

A 2 digit code for optional use to provide special accountability at the local level.

Organization Code

A mandatory 3 digit code that identifies the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:

Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Examples:

For the 2005-06 fiscal year of the school district, a 6 would denote the fiscal year.

An ESEA, Title I, Part A - Improving Basic Programs grant for the project year from July 1, 2005 through June 30, 2006 would be indicated by a 6. A grant for the project year from July 1, 2006 through June 30, 2007 would be indicated by a 7. Therefore, 10 months of the ESEA, Title I, Part A - Improving Basic Programs grant expenditures would be accounted for under project year 6 and 2 months would be accounted for under project year 7.

Program Intent Code

A 2 digit code used to designate the intent of a program provided to students. These codes are used to 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 student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Example:

An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

Optional Code 3

A single code that is used at the local option.

Optional Codes 4 and 5

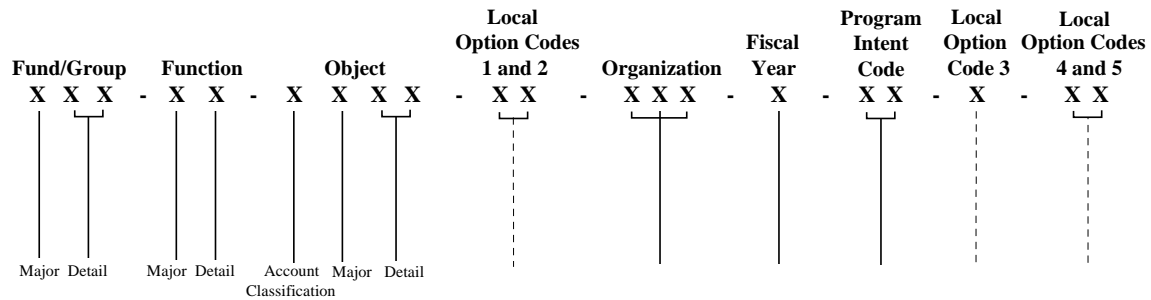
An optional 2 digit code that may be used by the district to further describe the transaction.

1.4.2 Fund Codes

School district accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. A school district designates the fund’s financial resources for a distinct purpose. The fund’s purpose can be established by the state or federal government as well as the school district. The \mathcal{R} by a fund indicates that the fund is required for reporting purposes ([PEIMS](#) and/or Annual Financial and Compliance Report) if such funds are applicable to the school district.

Exhibit 30. Fund Code Structure

The Code Structure



Fund Codes
(1XX - 8XX)

Account Group Codes
(9XX)

————— Indicates a mandatory code for State reporting purposes

----- Indicates a code that may be used at local option

School districts should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

100 - 600

GOVERNMENTAL FUND TYPES

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule.

100

GENERAL FUND

The general fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The general fund utilizes the modified accrual basis of accounting. To maintain separate revenue and expenditure accounts to assure the integrity of specific revenue purposes when required by law or rule, the general fund is to employ the classifications defined below.

℞ 101

Food Service

This classification is to be used by the school district for a food service program, under certain circumstances.

The Food Service Fund is considered a part of the General Fund if it meets the following criteria:

- No user fees are charged; i.e., students are not charged for meals, and
- Participation in the National School Lunch Program (NSLP) is not a factor. Whether the school district participates or not, the General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements

Fund Codes	
Major	Detail
X	XX

The fund balance of the Food Service Fund may not exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes. (10.553, breakfast; 10.555, lunch) (Note: See Fund Codes 240 and 701 which are alternative methods of accounting for Food Service Funds, depending on the guidelines established by the school district.)

The Summer Feeding Program funded by the Department of Human Services (DHS) is not to be classified in this fund, but rather in the Special Revenue Fund Code 242.

℞ 102 ESC State Support (Education Service Centers Only)

This classification is to be used by an education service center to account, on a project basis, for funds to provide for the general operation of the education service centers and to develop, maintain, and deliver core services for student and school district performance or other areas identified by the Commissioner of Education.

103-160 Reserved for Future State Definition

These classifications are reserved for future state designation and are not to be used by the school district.

161-198 Locally Defined Classifications (Convert to Fund 199 for PEIMS)

These classifications are used, at the option of the school district, to further classify specific revenues and related expenditures for local requirements. For [PEIMS](#) reporting these accounts are converted to Fund 199.

℞ 199 General Fund

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually

includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements. This fund classification is also used to record transactions involving the instructional facilities allotment for lease-purchase related purposes (Fund Code 699, Debt Service Fund, is used to record transactions involving the FSP instructional facilities allotment for bonded indebtedness (voter approved debt) related purposes). Any locally defined codes that are used at the local option are to be converted to Fund 199 for [PEIMS](#) reporting.

200/300/400 SPECIAL REVENUE FUNDS

Special revenue funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This excludes expendable trusts and major capital projects. These funds utilize the modified accrual basis of accounting.

When accounts are designated as “Education Service Centers Only,” school districts are not to use these fund classifications.

Special revenue funds are grouped in the following categories:

Funds	Category/Description
200-289	<p>Special Revenue (Federal Programs)</p> <p>This group of funds is used to account for federally funded special revenue funds. Member districts of shared services arrangements are to use these codes to account for the member district portion of a shared services arrangement. Each federal fund has a number assigned in the Catalog of Federal Domestic Assistance (CFDA). These numbers are reflected at the end of the definition of each fund. For those funds that are administered by the Texas Commission on Alcohol and Drug Abuse (TCADA), the appropriate TCADA code is also designated.</p>
290-379	<p>Special Revenue (Federally Funded Shared Services Arrangements)</p> <p>This group of funds is used to account for the fiscal</p>

Funds	Category/Description
	agent portion of a shared services arrangement that is federally funded. Each federal fund has a number assigned in the Catalog of Federal Domestic Assistance (CFDA). These numbers are reflected at the end of the definition of each fund. For those funds that are administered by the Texas Commission on Alcohol and Drug Abuse (TCADA), the appropriate TCADA code is also designated.
380-429	Special Revenue (State Funded) This group of funds is used to account for state funded special revenue funds.
430-459	Special Revenue (State/Locally Funded Shared Services Arrangements) This group of funds is used to account for the fiscal agent portion of a shared services arrangement that is state/locally funded.
460-499	Special Revenue (Local Programs) This group of funds is used to account for special revenue funds from local sources.

200**SPECIAL REVENUE (FEDERAL PROGRAMS)**

Federal Programs that are used by school districts and education service centers not acting as a fiscal agent for a shared services arrangement are designated by Fund Codes 201 through 289. Most, but not all, of these funds must be applied for through a Standard Application System (SAS).

201 - 202 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

℞ 203 Child Care Development Block Grant

This fund classification is to be used to account, on a project basis, for funds granted under Title XX of the Social Security Act. (93.575) (U.S. Department of Health and Human Services)

℞ 204 ESEA, Title IV, Part A - Safe and Drug-Free Schools and Communities Act

This fund classification is to be used to account, on a project basis, for funds granted as a result of the NCLB Act of 2001. These funds are to be used to develop age-appropriate comprehensive violence and drug/alcohol education prevention programs. This program is authorized under P.L. 107-110 (84.186A) (U.S. Department of Education)

℞ 205 Head Start

This fund classification is to be used to account, on a project basis, for funds granted for the Head Start Program by the United States Department of Health and Human Services. (93.600) (U.S. Department of Health and Human Services)

℞ 206 ESEA, Title X, Part C - Education for the Homeless Children and Youth

This fund classification is to be used to account, on a project basis, for funds granted for a variety of staff development and supplemental services, including in-service training, counseling, psychological services and tutoring. This grant is funded by P.L. 107-110, McKinney-Vento Homeless Education Assistance Improvement of 2001 as amended by NCLB Act of 2001, Title X, Part C. (84.196) (U.S. Department of Education)

207 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞ 208 Human Immunodeficiency Virus (HIV) Education

This fund classification is to be used to account, on a project basis, for funds granted for educator training programs in human immunodeficiency virus (HIV) education for school-aged populations. Education Service Centers receive support to provide technical assistance, workshops and materials, and collection of data on HIV educational programs and practices. (93.938) (U.S. Department of Health and Human Services)

℞ 209 Energy Conservation for Institutional Buildings

This fund classification is to be used to account, on a project basis, for funds granted for energy conservation by the US Department of Energy. (81.052)

210 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞ 211 ESEA, Title I, Part A - Improving Basic Programs

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education)

Note: This fund code is also used for ESEA Title I, Part D, Subpart 2 - LEA programs with locally operated correctional facilities and Title I – School Improvement Program.

℞ 212 ESEA, Title I, Part C - Education of Migratory Children

This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen.

This grant is funded by P.L. 107-110. (84.011) (U.S. Department of Education)

℞ 213 ESEA, Title I, Part B - Even Start Family Literacy

This fund classification is to be used to account, on a project basis, for funds granted for programs to help parents become full partners in their children's education, help children reach their full potential as learners, and provide literacy training for their parents by integrating adult education and early childhood education into a unified family-centered program. This grant is funded by P.L. 107-110, Title I, Part B, Subpart 3, William F. Goodling Even Start Family Literacy Program. (84.213) (U.S. Department of Education)

214 -217 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

℞ 218 ESEA Title V, Part D, Subpart 6 - Jacob K. Javits Gifted and Talented Students Education Act

This fund classification is to be used to account, on a project basis, for funds granted to carry out programs designed to meet the educational needs of gifted and talented students, including the training of personnel in the education of gifted and talented students and in the use of gifted and talented services, materials, and methods for all students. (P.L. 107-110, Title V, Part D, Subpart 6) (U.S. Department of Education)

219 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞ 220 Adult Education (ABE) - Federal

This fund classification is to be used to account, on a project basis, for funds granted to provide or support programs for adult education and literacy services to adults who are beyond compulsory school age attendance, and do not have a high school diploma, or lack sufficient mastery of basic educational skills to function effectively in society, or are unable to speak, read or write the English language; and are not enrolled in school. Educational services include basic educational skills (reading, writing, speaking and mathematics), English as a Second Language

instruction, and secondary level competencies for acquisition of a high school diploma or equivalent. This includes sections 322, 326, and 353 under P.L. 91.230 as amended by PL 102.73, The National Literacy Act. If a school district has more than one section, separate accountability must be maintained. This may be accomplished by using one of the locally defined segments of the code structure. (84.002) (U.S. Department of Education)

221 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞222 National and Community Service Trust Act - Learn and Serve America

This fund classification is to be used to account, on a project basis, for funds allocated for enabling students to apply classroom learning to real life experiences. This grant is funded by P.L. 103-82. (94.004) (Corporation for National and Community Services)

℞ 223 Temporary Assistance for Needy Families (TANF)

This fund classification is to be used to account, on a project basis, for funds granted to provide education services to undereducated adult recipients of cash assistance under Temporary Assistance for Needy Families (TANF). Recipients of benefits are required to participate in adult basic education or job training programs as a condition of eligibility. Educational services include basic educational skills (reading, writing, speaking, and mathematics), English as a Second Language instruction and secondary level competencies for acquisition of a high school diploma or its equivalent. This grant is funded by P.L. 104-193. (93.558) (U.S. Department of Health and Human Services)

℞ 224 IDEA - Part B, Formula

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) subgrants. (84.027) (U.S. Department of Education)

℞ 225 IDEA - Part B, Preschool

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.173) (U.S. Department of Education)

℞ 226 IDEA - Part B, Discretionary

This fund classification is to be used to account, on a project basis, for funds used to support an Education Service Center (ESC) special education component and also:

- Targeted support to LEAs
- Regional Day School Programs for the Deaf
- Private residential placements
- Priority projects
- Other emerging needs

(84.027) (U.S. Department of Education)

℞ 227 IDEA - Part B, Deaf

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) deaf subgrants. (84.027) (U.S. Department of Education)

℞ 228 IDEA - Part B, Preschool Deaf

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities by P.L. 105-17. (84.173) (U.S. Department of Education)

℞ 229 IDEA - Part D, Deaf-Blind

This fund classification is to be used to account, on a project basis, for federal grant funds for the Texas Deaf-Blind Project for Children Who Are Deaf-Blind. (CFDA#84-326-C). (84.025) (U.S. Department of Education)

℞ 230 IDEA - Part D, Personnel Training

This fund classification is to be used to account, on a project basis, for funds granted for programs related to the training and preparation of school personnel who provide educational services to students with disabilities. (84.029) (U.S. Department of Education)

231 - 235 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

℞ 236 Substance Abuse Prevention and Treatment Block Grant - Intervention

This fund classification is to be used to account, on a project basis, for funds granted through the Texas Department of State Health Services for intervention services for youth up to age 18. Texas Commission on Alcohol and Drug Abuse became a part of this agency on September 1, 2004. (TCADA code YIN) (93.959) (U.S. Department of Health and Human Services)

℞ 237 ESEA Title IV - Safe and Drug-Free Schools and Communities Act

This fund classification is to be used to account, on a project basis, for funds granted through the Office of the Governor, Criminal Justice Division, for prevention/intervention services for youth (up to age 18), including DARE. This grant is funded by P.L. 103-382. (CJD code ED) (84.186A) (U.S. Department of Education)

℞ 238 Substance Abuse Prevention and Treatment Block Grant - Females

This fund classification is to be used to account, on a project basis, for funds granted through the Texas Department of State Health Services for intervention services for females under the age of 18. Texas Commission on Alcohol and Drug Abuse became a part of this agency on September 1, 2004. (TCADA code YPF) (93.959) (U. S. Department of Health and Human Services)

℞ 239 Substance Abuse Prevention and Treatment Block Grant - Prevention

This fund classification is to be used to account, on a project basis, for funds granted through the Texas Department of State Health Services for prevention services for youth. Texas Commission on Alcohol and Drug Abuse became a part of this agency on September 1, 2004. (TCADA code YPP) (93.959) (U.S. Department of Health and Human Services)

℞ 240 National School Breakfast and Lunch Program

This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). The Food Service Fund is considered a Special Revenue Fund if it meets the following criteria:

- User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.
- The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.
- The school district does not intend for the Food Service Fund to be self-sustaining.

This fund may have a fund balance not to exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes. (10.553, breakfast; 10.555, lunch)

℞ 241 Education Service Center Child Nutrition

This fund classification is also to be used to account, on a project basis, for funds to operate a regional program of administrative support for the child nutrition program by the education service centers.

℞ 242 Summer Feeding Program, Texas Department of Agriculture (TDA)

This fund classification is to be used to account, on a project basis, for funds received from the Texas Department of Agriculture that are awarded for meals provided to the community based on the average number of daily participants. This fund should be used regardless of whether a school district's National School Breakfast and Lunch Program is accounted for in the General Fund (101), a Special Revenue Fund (240) or an Enterprise Fund (701). (10.559)

℞ 243 Career and Technical - Technical Preparation

This fund classification is to be used to account, on a project basis, for funds granted to provide a combined secondary and postsecondary program (grade 9 through high school and two years of postsecondary) of technical skills in the areas of:

- Engineering
- Science
- Mechanical, industrial or practical arts or trades
- Agriculture
- Health
- Business

(84.243A) (U.S. Department of Education)

℞ 244 Career and Technical - Basic Grant

This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education)

℞ 245 Career and Technical - Single Parent

This fund classification is to be used to account, on a project basis, for funds granted to provide marketable skills through programs, services and activities (including dependent care and transportation) for individuals who are single parents, displaced homemakers or single pregnant women. (84.048A) (U.S. Department of Education)

℞ 246 Career and Technical - Sex Equity

This fund classification is to be used to account, on a project basis, for funds granted to use for programs, services (including preparatory services and support services, comprehensive career guidance and counseling) and activities to eliminate sex bias and stereotyping in Career and Technical education. (84.048A) (U.S. Department of Education)

℞ 247 Career and Technical - Curriculum Development

This fund classification is to be used to account, on a project basis, for funds granted to develop, disseminate and field test curriculum. This especially includes curriculum that integrates vocational and academic methodologies and provides a coherent sequence of courses through which academic and occupational skills may be measured. (84.048A) (U.S. Department of Education)

℞ 248 Career and Technical - Professional Development

This fund classification is to be used to account, on a project basis, for funds used for Career and Technical education teachers and academic teachers who are working with Career and Technical education students. The personnel included are corrections educators and counselors, and educators and counselors in community-based organizations. Services include in-service and pre-service training of teachers in state-of-the-art programs and techniques, such as integration of vocational and academic curriculum, with particular emphasis on training of minority teachers. (84.048A) (U.S. Department of Education)

℞ 249 Career and Technical - Community Based Organization

This fund classification is to be used to account, on a project basis, for funds granted for joint projects of eligible recipients and community-based organizations that provide special Career and Technical education services and activities. (84.174A) (U.S. Department of Education)

℞ 250 Career and Technical - Apprenticeship

This fund classification is to be used to account, on a project basis, for funds granted for work-site programs such as:

- Cooperative training
- Internships
- Joint programs
- Services and activities with community-based organizations, work study and apprenticeship programs

(84.048A) (U.S. Department of Education)

℞ 251 Career and Technical - Quality Work Force

This fund classification is to be used to account, on a project basis, for funds granted for the operation of a Quality Work Force Planning

Committee (partnership between educators and employers).
(84.048A) (U.S. Department of Education)

℞ 252 Career and Technical - Other Program Improvement

This fund classification is to be used to account, on a project basis, for funds granted for Career and Technical used for other program improvement activities such as assessment and promotion of partnerships among:

- Business
- Education
- Industry
- Labor
- Community-based organizations
- Governmental agencies
- Supplemental Federal Grant to States for Facilities, Equipment and Other Program Improvements (Title III, Part F)

(84.253A) (U.S. Department of Education)

℞ 253 IDEA, Part C, Early Intervention (Deaf)

This fund classification is to be used to account on a project basis, for funds granted to assist local Regional Day School for the Deaf programs and the Texas School for the Deaf in providing direct services to hearing impaired infants to toddlers, ages birth through two years of age. The program provides supplemental and appropriate services to eligible students that are provided by a certified and trained teacher. This grant is funded by P.L. 101-119. (84.181A) (U.S. Department of Education)

254 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞255 ESEA, Title II, Part A - Teacher and Principal Training and Recruiting

This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement. (P.L. 107-110) (84.367A) (U.S. Department of Education)

℞ 256 ESEA, Title I, Part F - Comprehensive School Reform

This fund classification is to be used to account on a project basis, for funds granted to develop comprehensive school reforms, based on reliable research and effective practices and including an emphasis on basic academics and parental involvement. This program is authorized under P.L. 107-110 (84.010B) (U.S. Department of Education)

257 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞ 258 Public Charter Schools

This fund classification is to be used to account on a project basis, for funds granted to public charter schools for planning, program design, implementation, assisting other schools and/or to disseminate information about the charter school. This program is authorized under P.L. 107-110, Title V, Part B, Subpart 1. (84.282) (U.S. Department of Education)

℞ 259 Matching Funds for Library Purchases

This fund classification is to be used to account, on a project basis, for federal matching funds received by the district for expenditures for books and other school library materials that are catalogued and circulated from a central source in each school building. The Texas Education Agency provides a 30% match for each dollar expended, not to exceed one dollar expended per student enrolled, in each year of the biennium, to be used for

the purchase of library books and other library materials. (84.999) State Consolidated Administrative Funds

Note: this program may be funded from one of three different funding sources and thus coded to one of three different funding codes. Refer to the Notice of Grant Award for the FAR fund code to be used.

260 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞261 Reading First

This fund classification is to be used to account, on a project basis, for funds granted to establish reading programs for students in kindergarten through grade 3 that are based on scientifically based reading research, to ensure that every student can read at grade level or above not later than the end of grade 3 (P. L. 107-110, Title I, Part B, Subpart 1) (84.357) (U.S. Department of Education).

℞262 Title II, Part D, Subpart 1 - Enhancing Education through Technology

This fund classification is to be used to account, on a project basis, for funds granted for the implementation and support of a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement (P. L. 107-110, Title II, Part D, Subpart 1) (84.318) (U.S. Department of Education).

℞263 Title III, Part A - English Language Acquisition and Language Enhancement

This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards (P. L. 107-110, Title III, Part A, Subpart 1) (84.365A) (U.S. Department of Education).

℞264 Community Service Grant Program

This fund classification is to be used to account, on a project basis, for funds granted to carry out programs under which students expelled or suspended from school are required to perform community service (P. L.

107-110, Title IV, Part A, Subpart 2) (84.184c) (U.S. Department of Education).

℞265 Title IV, Part B - 21st Century Community Learning Centers

This fund classification is to be used to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students (P. L. 107-110, Title IV, Part B) (84.287) (U.S. Department of Education).

℞266 ARRA of 2009, Title XIV, State Fiscal Stabilization Fund (Effective fiscal year 2008/2009)

This fund classification is to be used to account, on a project basis, for funds granted to improve basic programs authorized by the Elementary and Secondary Education Act of 1965, as amended by the No Child Left Behind Act of 2001; the Individuals with Disabilities Education Act (IDEA); the Adult and Family Literacy Act; the Carl D. Perkins and Technical Education Act of 2006, or for the modernization, renovation, or repair of public school facilities, including modernization, renovation, and repairs that are consistent with a recognized green building rating system. (84.394) This grant is funded by the American Recovery and Reinvestment Act (ARRA) of 2009, Title XIV.

℞267 Improving Academic Achievement (Grants for State Assessments and Related Activities)

This fund classification is to be used to account, on a project basis, for funds granted to increase educational achievement through the development and administration of state assessments and standards and through professional development aligned with student standards and assessments (P. L. 107-110, Title VI, Part A, Subpart 1, Section 6111) (84.369) (U.S. Department of Education).

℞268 Improving Academic Achievement (Grants for Enhanced Assessment Instruments)

This fund classification is to be used to account, on a project basis, for funds granted to increase educational achievement through the development and administration of state assessments and standards and through professional development aligned with student standards and assessments (P. L. 107-110, Title VI, Part A, Subpart 1, Section 6112) (84.368) (U.S. Department of Education).

℞269 Title V, Part A - Innovative Programs

This fund classification is to be used to account, on a project basis, for funds granted to implement or expand innovative assistance programs to improve student, teacher, and school performance through a variety of local reform and improvement activities. This program is authorized under P.L. 107-110 (84.298) (U.S. Department of Education).

Any funds from Title VI, Innovative Education Program Strategies (fund code 235) will roll forward into this code.

Some of the matching funds for library materials are funded from Title V, Part A and would use fund code 269. Refer to the Notice of Grant award for the FAR code to be used. A local option code must be assigned to account for the matching library funds separately from the Title V, Part A formula funds.

℞270 ESEA, Title VI, Part B – Rural and Low-Income School Program

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable them to address the unique needs of rural school districts. This program is authorized under P.L. 107-110 (84.358B) (U.S. Department of Education).

℞271 Workforce Investment Act Youth Activities (Effective September 1, 2005)

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to help low income youth between the ages of 14 and 21 acquire the educational and occupational skills, training and support needed to achieve academic and employment success and successfully transition to careers and productive adulthood. This program is authorized under P.L.105-220 (17.259) (Department of Labor)

℞272 Medicaid Administrative Claiming Program – MAC (Effective September 1, 2005)

This fund classification is to be used to account, on a project basis, for funds allocated to local education agencies for reimbursement of eligible administrative costs for activities attributed to the implementation of the Medicaid state plan. Expenditures attributed to the required matching amount are recorded in the General Fund and are to be accounted for with use of a local option account code, as needed, for local monitoring of compliance with federal matching requirements. (93.778)

℞273 Mathematics and Science Partnerships (Effective fiscal year 2008/09)

This fund classification is to be used to account, on a project basis, for funds granted to eligible partnerships to improve the academic achievement of students in mathematics and science by providing professional development to improve teaching and by recruiting math, engineering, and science majors to teaching. This grant is authorized under Title II, Part B of the No Child Left Behind Act, P. L. 107-110. (84.336B) (U.S. Department of Education)

℞274 GEAR UP (Effective fiscal year 2008/09)

This fund classification is to be used to account, on a project basis, for funds granted to provide services and support to low-income minority school districts to ensure that students are academically prepared for higher education, graduate from high school, and have access to higher education opportunities. (84.334S) (U.S. Department of Education)

℞275 School Dropout Prevention (Effective fiscal year 2008/09)

This fund classification is to be used to account, on a project basis, for funds granted to provide for school dropout prevention and reentry programs and to raise academic achievement levels to ensure that all children attain their highest academic potential and have substantial and ongoing opportunities through school wide programs proven effective in school dropout prevention and reentry. This grant is authorized under Title I Part H of the No Child Left Behind Act, P. L. 107-110. (84.360A) (U.S. Department of Education)

℞276 Title I SIP Academy Grant (Effective fiscal year 2008/09)

Section 1003(g) of Title I of the NCLB Act authorizes funds to help TEA and LEAs address the needs of campuses in improvement, corrective action, and restructuring in order to improve student achievement. In conjunction with the Title I School Improvement Program funds under section 1003(a), SIP Academy grants are to be used to leverage change and improve technical assistance under sections 1116 and 1117 of Title I, Part A through TEA's and LEAs' targeting activities towards measurable outcomes as required by USDE. Expected results from the use of these grants include improving student proficiency, increasing the number of campuses that make adequate yearly progress, and using data to inform decisions and create a system of continuous feedback and improvement. The School Improvement Fund, appropriated by Congress for the first time for 2007-08, is authorized under Title I Section 1003(g) of the No Child Left Behind Act, P. L. 107-110. (84.377A) (U.S. Department of Education) This grant has been named the "SIP Academy" grant in Texas by the state Title I Committee of Practitioners.

277-278 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

℞279 Title II, Part D, Subpart 1 – Enhancing Education through Technology – ARRA (Stimulus) (Effective fiscal year 2008/2009)

This fund classification is to be used to account, on a project basis, for funds granted for the implementation and support of a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement (P.L. 107-110, Title II,

Part D, Subpart 1) (84.386) (U.S. Department of Education). (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII)

**℞280 ESEA, Title X, Part C –Education for the Homeless Children and Youth –
ARRA (Stimulus) (Effective fiscal year 2008/2009)**

This fund classification is to be used to account, on a project basis, for funds granted for a variety of staff development and supplemental services, including in-service training, counseling, psychological services and tutoring. This grant is funded by P.L. 107-110, McKinney-Vento Homeless Education Assistance Improvement of 2001 as amended by NCLB Act of 2001, Title X, Part C. (84.387) (U.S. Department of Education). (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII)

281-282 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

**℞283 IDEA - Part B, Formula– ARRA (Stimulus) (Effective fiscal year
2008/2009)**

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. (84.391) (U.S. Department of Education). (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII)

**℞284 IDEA - Part B, Preschool – ARRA (Stimulus) (Effective fiscal year
2008/2009)**

This fund classification is to be used to account, on a project basis, for funds for preschool children with disabilities. This grant is funded by P.L. 105-17. (84.392) (U.S. Department of Education). (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII)

**℞285 ESEA, Title I, Part A – Improving Basic Programs – ARRA (Stimulus)
(Effective fiscal year 2008/2009)**

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.389) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

Note: This fund code is also used for ESEA Title I Part D, Subpart 2 – LEA programs with locally operated correctional facilities and Title I – School Improvement Program.

**℞286 Title I SIP Academy Grant – ARRA (Stimulus) (Effective fiscal year
2008/2009)**

Section 1003(g) of Title I of the NCLB Act authorizes funds to help TEA and LEAs address the needs of campuses in improvement, corrective action, and restructuring in order to improve student achievement. In conjunction with the Title I School Improvement Program funds under section 1003(a), SIP Academy grants are to be used to leverage change and improve technical assistance under sections 1116 and 1117 of Title I, Part A through TEA's and LEAs' targeting activities towards measurable outcomes as required by USDE. Expected results from the use of these grants include improving student proficiency, increasing the number of campuses that make adequate yearly progress, and using data to inform decisions and create a system of continuous feedback and improvement. The School Improvement Fund, appropriated by Congress for the first time for 2007-08, is authorized under Title I Section 1003(g) of the No Child Left Behind Act, P.L. 107-110. (84.388) (U.S. Department of Education) This grant has been named the "SIP Academy" grant in Texas by the state Title I Committee of Practitioners. (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

**287-288 Federally Funded Special Revenue Funds - Locally Defined (Convert to
Fund 289 for PEIMS)**

These fund classifications are used, at the option of the school district, to classify federally funded special revenue funds not specifically defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Fund 289.

℞ 289 Federally Funded Special Revenue Funds

This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above. Any locally defined codes that are used at the local option are to be converted to Fund 289 for [PEIMS](#) reporting.

290 FEDERALLY FUNDED SHARED SERVICES ARRANGEMENTS

The special revenue funds listed below (Fund Codes 291 through 379) are used to account for federal funds held by a fiscal agent school district or education service center that either (1) provides and pays for all services to member districts; (2) provides and pays for some services to member districts and sends a portion of the grant to each member district to expend; or, (3) sends all of the grant to member districts to expend.

Amounts sent by the fiscal agent to shared services arrangement member school districts are reported by those school districts as revenues and expenditures of the Special Revenue Fund in the appropriate fund (Fund Codes 201 through 289). Federally-funded shared services arrangements are accounted for in the same manner as grants in the Special Revenue Fund. At the end of each fiscal year, the fiscal agent is responsible for submitting financial data, by member district, through the Public Education Information Management System ([PEIMS](#)) in a special record for shared services arrangements.

291 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞292 Shared Services Arrangements - Child Care Development Block Grant

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted under Title XX of the Social Security Act. (93.575) (U.S. Department of Health and Human Services)

℞293 Shared Services Arrangements - ESEA, Title IV, Part A - Safe and Drug-Free Schools and Communities Act

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted as a result of the Improving Americas School Act of 1994. These funds are to be used to develop age-appropriate comprehensive violence and drug/alcohol education prevention programs. This program is authorized under P.L. 107-110. (84.186A) (U.S. Department of Education)

℞294 Shared Services Arrangements - Head Start

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for the Head Start Program by the US Department of Health and Human Services. (93.600)

℞295 Shared Services Arrangements - ESEA Title X, Part C - Education for the Homeless Children and Youth

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for a variety of staff development and supplemental services, including in-service training, counseling, psychological services and tutoring. This grant is funded by P.L. 107-110, McKinney-Vento Homeless Education Assistance Improvement of 2001 as amended by NCLB Act of 2001, Title X, Part C. (84.196) (U.S. Department of Education)

296 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞297 Shared Services Arrangements - Human Immunodeficiency Virus (HIV) Education

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for programs for educator training in human immunodeficiency virus (HIV)

education for school-aged populations. Education Service Centers receive support to provide technical assistance, workshops and materials, and collection of data on HIV educational programs and practices. (93.938) (U.S. Department of Health and Human Services)

℞ 298 Shared Services Arrangements - Energy Conservation for Institutional Buildings

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for energy conservation by the US Department of Energy. (81.052)

299 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞ 300 Shared Services Arrangements - ESEA, Title I, Part A - Improving Basic Programs

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education)

Note: This fund code is also used for ESEA Title I Part D, Subpart 2 - LEA programs with locally operated correctional facilities and Title I – School Improvement Program.

℞ 301 Shared Services Arrangements - ESEA Title I, Part C - Education of Migratory Children

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen. This grant is funded by P.L. 107-110. (84.011) (U.S. Department of Education)

℞ 302 Shared Services Arrangements - ESEA Title I, Part B, Subpart 3 - Even Start Family Literacy

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for programs to help parents become full partners in their children's education, help children reach their full potential as learners, and provide literacy training for their parents by integrating adult education and early childhood education into a unified family-centered program.. This grant is funded by P.L. 107-110, Title I, Part B, Subpart 3, Goodling Even Start Family Literacy Program. (84.213) (U.S. Department of Education)

303 - 306 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

℞ 307 Shared Services Arrangements - ESEA Title V, Part D, Subpart 6 - Jacob K. Javits Gifted and Talented Students Education Act

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to carry out programs designed to meet the educational needs of gifted and talented students, including the training of personnel in the education of gifted and talented students and in the use of gifted and talented services, materials, and methods for all students. (P.L. 107-110, Title V, Part D, Subpart 6) (84.206) (U.S. Department of Education)

308 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞ 309 Shared Services Arrangements - Adult Basic Education (ABE) - Federal

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to provide or support programs for adult education and literacy services to adults age 16 and above, who do not have a high school diploma and are not enrolled in school. Under Section 231 and

Section 225 funds may be used for adult education and literacy services, including workplace literacy, family literacy, and English literacy programs. Under Section 223, funds may be used for professional development of the Workforce Investment Act of 1998. If a fiscal agent receives funding under more than one section, separate accountability must be maintained. This may be accomplished by using one of the locally defined segments of the code structure. (84.002) (U.S. Department of Education)

310 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞ 311 Shared Services Arrangements - National and Community Service Trust Act - Learn and Serve America

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis for funds allocated for enabling students to apply classroom learning to real life experiences. This grant is funded by P.L. 103-82. (94.004) (Corporation for National and Community Services)

℞ 312 Shared Services Arrangements -Temporary Assistance for Needy Families (TANF)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to provide education services to undereducated adult recipients of cash assistance under Temporary Assistance for Needy Families (TANF). Recipients of benefits are required to participate in adult basic education or job training programs as a condition of eligibility. Educational services include basic educational skills (reading, writing, speaking, and mathematics), English as a Second Language instruction and secondary level competencies for acquisition of a high school diploma or its equivalent. This grant is funded by P.L. 104-193. (93.558) (U.S. Department of Health and Human Services)

℞ 313 Shared Services Arrangements - IDEA - Part B, Formula

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This

fund classification includes capacity building and improvement (sliver) subgrants. (84.027) (U.S. Department of Education)

℞ 314 Shared Services Arrangements - IDEA - Part B, Preschool

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for preschool children with disabilities. Funded by PL 105-17. (84.173) (U.S. Department of Education)

℞ 315 Shared Services Arrangements - IDEA - Part B, Discretionary

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds used to support an education service center basic special education component and also:

- Targeted support to LEAs
- Regional Day School Programs for the Deaf
- Private residential placements
- Priority projects
- Other emerging needs

(84.027) (U.S. Department of Education)

℞ 316 Shared Services Arrangements - IDEA - Part B, Deaf

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) deaf subgrants. (84.027) (U.S. Department of Education)

℞ 317 Shared Services Arrangements IDEA - Part B, Preschool Deaf

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for preschool children with disabilities by P.L. 105-17. (84.173) (U.S. Department of Education)

318 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞ 319 Shared Services Arrangements - IDEA - Part D, Personnel Training

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for programs related to the training and preparation of school personnel who provide educational services to students with disabilities. (84.029) (U.S. Department of Education)

320 - 324 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

℞ 325 Shared Services Arrangements - Substance Abuse Prevention and Treatment Block Grant - Intervention

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted through the Texas Commission on Alcohol and Drug Abuse for intervention services for youth up to age 18. (TCADA code YIN) (93.959) (U.S. Department of Health and Human Services)

℞ 326 Shared Services Arrangements - ESEA Title IV, Part A - Safe and Drug-Free Schools and Communities Act

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted

through the Office of the Governor, Criminal Justice Division, for prevention/intervention services for youth (up to age 18), including DARE. This grant is funded by P.L. 103-382. (CJD code ED) (84.186A) (U.S. Department of Education)

℞ 327 Shared Services Arrangements - Substance Abuse Prevention and Treatment Block Grant - Females

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted through the Texas Commission on Alcohol and Drug Abuse for intervention services for females under the age of 18. (TCADA code YPF) (93.959) (U.S. Department of Health and Human Services)

℞ 328 Shared Services Arrangements - Substance Abuse Prevention and Treatment Block Grant - Prevention

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted through the Texas Commission on Alcohol and Drug Abuse for prevention services for youth. (TCADA code YPP) (93.959) (U.S. Department of Health and Human Services)

℞ 329 Shared Services Arrangements - Summer Feeding Program, Texas Health and Human Services Commission (HHSC)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds received from the Texas Department of Human Services that are awarded based on the average number of daily participants. (10.559)

℞ 330 Shared Services Arrangements - Career and Technical - Technical Preparation

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to provide a combined secondary and postsecondary program (grade 9 through high school and two years of postsecondary) of technical skills in the areas of:

- Engineering

- Science
- Mechanical, industrial or practical arts or trades
- Agriculture
- Health
- Business

(84.243A) (U.S. Department of Education)

℞ 331 Shared Services Arrangements - Career and Technical - Basic Grant

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education)

℞ 332 Shared Services Arrangements - Career and Technical - Single Parent

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to provide marketable skills through programs, services and activities (includes dependent care and transportation) for individuals who are single parents, displaced homemakers or single pregnant women. (84.048A) (U.S. Department of Education)

℞ 333 Shared Services Arrangements - Career and Technical - Sex Equity

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for programs, services (including preparatory services and support services, comprehensive career guidance and counseling) and

activities to eliminate sex bias and stereotyping in Career and Technical education. (84.048A) (U. S. Department of Education)

℞ 334 Shared Services Arrangements - Career and Technical - Curriculum Development

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to develop, disseminate and field test curriculum. This especially includes curriculum that integrates vocational and academic methodologies and provides a coherent sequence of courses through which academic and occupational skills may be measured. (84.048A) (U.S. Department of Education)

℞ 335 Shared Services Arrangements - Career and Technical - Professional Development

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds used for Career and Technical education teachers and academic teachers working with Career and Technical education students. The personnel included are corrections educators and counselors, and educators and counselors in community-based organizations. Services include in-service and pre-service training of teachers in state-of-the-art programs and techniques, such as integration of vocational and academic curriculum, with particular emphasis on training minority teachers. (84.048A) (U.S. Department of Education)

℞ 336 Shared Services Arrangements - Career and Technical - Community Based Organization

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for joint projects of eligible recipients and community-based organizations that provide special Career and Technical education services and activities. (84.174A) (U.S. Department of Education)

℞ 337 Shared Services Arrangements - Career and Technical - Apprenticeship

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for work-site programs such as:

- Cooperative training
- Internships
- Joint programs
- Services and activities with community-based organizations, work study and apprenticeship programs (84.048A) (U.S. Department of Education)

℞ 338 Shared Services Arrangements - Career and Technical - Quality Work Force

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for the operation of a Quality Work Force Planning Committee (partnership between educators and employers). (84.048A) (U.S. Department of Education)

℞ 339 Shared Services Arrangements - Career and Technical - Other Program Improvement

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for Career and Technical used for other program improvement activities such as assessment and promotion of partnerships among:

- Business
- Education
- Industry
- Labor

- Community-based organizations
- Governmental agencies
- Supplemental Federal Grant to States for Facilities, Equipment and Other Program Improvements (Title III, Part F) (84.253A) (U.S. Department of Education)

℞ 340 Shared Services Arrangements - IDEA, Part C, Early Intervention (Deaf)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to assist local Regional Day School for the Deaf programs and the Texas School for the Deaf in providing direct services to hearing impaired infants to toddlers, ages birth through two years of age. The program provides supplemental and appropriate services to eligible students that are provided by a certified and trained teacher. This grant is funded by P.L. 101-119. (84.181A) (U.S. Department of Education)

341 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞342 Shared Services Arrangements - Title II, Part A - Teacher and Principal Training and Recruiting

This fund classification is to be used by the fiscal agent of a shared services arrangement to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement. (P.L. 107-110) (84.367A) (U.S. Department of Education)

℞ 343 Shared Services Arrangements - ESEA Title I, Part F - Comprehensive School Reform

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to develop comprehensive school reforms, based on reliable research

and effective practices and including an emphasis on basic academics and parental involvement. This program is authorized under P.L. 107-110 (84.010B) (U.S. Department of Education)

344 - 346 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

℞347 Shared Services Arrangements - ESEA, Title VI, Part B, Subpart 2 – Rural and Low-Income School Program

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds allocated to local educational agencies to enable them to address the unique needs of rural school districts. This program is authorized under P.L. 107-110 (84.358B) (U.S. Department of Education).

℞348 Shared Services Arrangements - Reading First

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to establish reading programs for students in kindergarten through grade 3 that are based on scientifically based reading research, to ensure that every student can read at grade level or above not later than the end of grade 3 (P. L. 107-110, Title I, Part B, Subpart 1) (84.357) (U.S. Department of Education).

℞349 Shared Services Arrangements – Title II, Part D, Subpart 1 - Enhancing Education Through Technology

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for the implementation and support of a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement (P. L. 107-110, Title II, Part D, Subpart 1) (84.318A)(U.S. Department of Education).

℞350 Shared Services Arrangements - Title III, Part A - English Language Acquisition and Language Enhancement

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards (P. L. 107-110, Title III, Part A, Subpart 1) (84.365A) (U.S. Department of Education).

℞351 Shared Services Arrangements - Community Service Grant Program

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to carry out programs under which students expelled or suspended from school are required to perform community service (P. L. 107-110, Title IV, Part A, Subpart 2) (84.184c) (U. S. Department of Education).

℞352 Shared Services Arrangements - 21st Century Community Learning Centers

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students (P. L. 107-110, Title IV, Part B) (84.287) (U.S. Department of Education).

353 Reserved for Future State Definition

This fund classification is reserved for future state designation and is not to be used by the school district.

℞354 Shared Services Arrangements - Improving Academic Achievement (Grants for State Assessments and Related Activities)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to increase educational achievement through the development and

administration of state assessments and standards and through professional development aligned with student standards and assessments (P. L. 107-110, Title VI, Part A, Subpart 1, Section 6111) (84.369) (U.S. Department of Education).

℞355 Shared Services Arrangements - Improving Academic Achievement (Grants for Enhanced Assessment Instruments)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to increase educational achievement through the development and administration of state assessments and standards and through professional development aligned with student standards and assessments (P. L. 107-110, Title VI, Part A, Subpart 1, Section 6112) (84.368) (U.S. Department of Education).

℞356 Shared Services Arrangements - Title V, Part A - Innovative Programs

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to implement or expand innovative assistance programs to improve student, teacher, and school performance through a variety of local reform and improvement activities. This grant is funded by P.L. 107-110 (84.298) (U.S. Department of Education).

Any funds from Title VI, Innovative Education Program Strategies (fund code 324) will roll forward into this code.

℞357 Shared Services Arrangements - Mathematics and Science Partnerships (Effective fiscal year 2008/09)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to eligible partnerships to improve the academic achievement of students in mathematics and science by providing professional development to improve teaching and by recruiting math, engineering, and science majors to teaching. This grant is authorized under Title II, Part B of the No Child Left Behind Act, P. L. 107-110. (84.336B) (U.S. Department of Education)

℞358 Shared Services Arrangements - Title I SIP Academy Grant (Effective fiscal year 2008/09)

This fund is only to be used by the fiscal agent of a shared services arrangement. Section 1003(g) of Title I of the NCLB Act authorizes funds to help TEA and LEAs address the needs of campuses in improvement, corrective action, and restructuring in order to improve student achievement. In conjunction with the Title I School Improvement Program funds under section 1003(a), SIP Academy grants are to be used to leverage change and improve technical assistance under sections 1116 and 1117 of Title I, Part A through TEA's and LEAs' targeting activities towards measurable outcomes as required by USDE. Expected results from the use of these grants include improving student proficiency, increasing the number of campuses that make adequate yearly progress, and using data to inform decisions and create a system of continuous feedback and improvement. The School Improvement Fund, appropriated by Congress for the first time for 2007-08, is authorized under Title I Section 1003(g) of the No Child Left Behind Act, P. L. 107-110. (84.377A) (U.S. Department of Education) This grant has been named the "SIP Academy" grant in Texas by the state Title I Committee of Practitioners.

℞359 Shared Services Arrangements -- ESEA, Title I, Part A – Improving Basic Programs – ARRA (Stimulus) (Effective fiscal year 2008/2009)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.389) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

Note: This fund code is also used for ESEA Title I Part D, Subpart 2 – LEA programs with locally operated correctional facilities and Title I – School Improvement Program.

℞360 Shared Services Arrangements -- Title I SIP Academy Grant – ARRA (Stimulus) (Effective fiscal year 2008/2009)

This fund classification is to be used by the fiscal agent of a shared services arrangement. Section 1003(g) of Title I of the NCLB Act authorizes funds to help TEA and LEAs address the needs of campuses in improvement, corrective action, and restructuring in order to improve student achievement. In conjunction with the Title I School Improvement Program

funds under section 1003(a), SIP Academy grants are to be used to leverage change and improve technical assistance under sections 1116 and 1117 of Title I, Part A through TEA's and LEAs' targeting activities towards measurable outcomes as required by USDE. Expected results from the use of these grants include improving student proficiency, increasing the number of campuses that make adequate yearly progress, and using data to inform decisions and create a system of continuous feedback and improvement. The School Improvement Fund, appropriated by Congress for the first time for 2007-08, is authorized under Title I Section 1003(g) of the No Child Left Behind Act, P.L. 107-110. (84.388) (U.S. Department of Education) This grant has been named the "SIP Academy" grant in Texas by the state Title I Committee of Practitioners. (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

R361 Shared Services Arrangements -- Title II, Part D, Subpart 1 – Enhancing Education through Technology – ARRA (Stimulus) (Effective fiscal year 2008/2009)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for the implementation and support of a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement (P.L. 107-110, Title II, Part D, Subpart 1) (84.386) (U.S. Department of Education). (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII)

362-363 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

R364 Shared Services Arrangements -- IDEA - Part B, Formula– ARRA (Stimulus) (Effective fiscal year 2008/2009)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) subgrants. (84.391) (U.S. Department of Education). (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII)

R365 Shared Services Arrangements -- IDEA - Part B, Preschool – ARRA (Stimulus) (Effective fiscal year 2008/2009)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by P.L. 105-17. (84.392) (U.S. Department of Education). (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII)

℞366 Shared Services Arrangements -- ARRA of 2009, Title XIV, State Fiscal Stabilization Fund (Effective fiscal year 2008/2009)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to improve basic programs authorized by the Elementary and Secondary Education Act of 1965, as amended by the No Child Left Behind Act of 2001; the Individuals with Disabilities Education Act (IDEA); the Adult and Family Literacy Act; the Carl D. Perkins and Technical Education Act of 2006, or for the modernization, renovation, or repair of public school facilities, including modernization, renovation, and repairs that are consistent with a recognized green building rating system. (84.394) This grant is funded by the American Recovery and Reinvestment Act (ARRA) of 2009, Title XIV.

℞367 Shared Services Arrangements -- ESEA, Title X, Part C –Education for the Homeless Children and Youth – ARRA (Stimulus) (Effective fiscal year 2008/2009)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted for a variety of staff development and supplemental services, including in-service training, counseling, psychological services and tutoring. This grant is funded by P.L. 107-110, McKinney-Vento Homeless Education Assistance Improvement of 2001 as amended by NCLB Act of 2001, Title X, Part C. (84.387) (U.S. Department of Education). (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII)

368-378 Federally Funded Shared Services Arrangements - Locally Defined (Convert to Fund 379 for PEIMS)

These fund classifications are used, at the option of the fiscal agent of a shared services arrangement to account, on a project basis, for federally funded shared services arrangements not specifically defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Fund 379.

℞379 **Federally Funded Shared Services Arrangements**

This fund classification is to be used by the fiscal agent of a shared services arrangement to account for federally funded shared services arrangements not listed elsewhere. Any locally defined codes that are used at the local option are to be converted to Fund 379 for [PEIMS](#) reporting.

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

State programs that are used by school districts and education service centers not acting as a fiscal agent for a shared services arrangement are designated by Fund Codes 381 through 429. This includes any funds sent by the fiscal agent to the member school district for use by that school district.

℞ 381 **Adult Basic Education (ABE) - State**

This fund classification is to be used to account, on a project basis, for funds granted to provide or support programs for adult education and literacy services to adults 16 and above, who do not have a high school diploma and are out of school. Funds can be used for same purposes as federal adult education funds.

℞ 382 **Temporary Assistance for Needy Families (TANF) - State §29.252**

This fund classification is to be used to account, on a project basis, for funds granted to provide education services to undereducated adult recipients of cash assistance under Temporary Assistance for Needy Families (TANF). Recipients of benefits are required to participate in adult basic education or job training programs as a condition of eligibility. Educational services include basic educational skills (reading, writing, speaking and mathematics), English as Second Language instruction and secondary level competencies for acquisition of a high school diploma or its equivalent. Funded under TEC §29.252.

℞ 383 Professional Staff Development

This fund classification is to be used to account, on a project basis, for funds used to provide preservice and staff development training in technology and innovative teaching practices for teachers and administrators. Public schools and ESCs may serve as fiscal agents for the establishment of a center for professional development (funded under TEC 21.047) under the direction of an institution of higher education or may receive funds directly to provide training and staff development in technology and innovative teaching practices.

℞ 384 Texas After School Initiative

This fund classification is to be used to account, on a project basis, for funds granted to implement quality after-school programs serving students of middle school age.

℞ 385 State Supplemental Visually Impaired (SSVI)

This fund classification is to be used to account for State Supplemental Visually Impaired funds. This fund is to be used by single school districts, on a project basis, to account for any of these funds received from the ESC or district fiscal agent of a shared services arrangement.

℞ 386 Regional Day School for the Deaf

This fund classification is to be used to account, on a project basis, for funds allocated for staff and activities of the Regional Day School Program for the Deaf (RDSPD). These funds are not to be used to pay salaries of teachers with a teaching assignment other than deaf students in the RDSPD. State deaf funds should not be used to pay the salary of teachers of American Sign Language as a foreign language at the junior high or high school level, as this is a course for regular education credit.

℞ 387 Quality Work Force Planning - State

This fund classification is to be used to account, on a project basis, for funds for the benefit of a quality work force planning committee.

℞ 388 Innovative Education Grants

This fund classification is to be used to account, on a project basis, for grants awarded to campuses for innovative programs. These grants are funded by the Public Education Development Fund.

℞ 389 Master Mathematics Teacher

This fund classification is to be used to account, on a project basis, for stipends to school districts with Master Mathematics teachers who are certified according to the provisions in TEC 21.0482.

℞ 390 Early Childhood Limited English Proficient (LEP) Summer Program

This fund classification is to be used to account, on a project basis, for funds for summer school programs for LEP students only if a bilingual program is part of the standard curriculum. Monies may be used to fund both required summer school and voluntary summer school for LEP students. (TEC 29.058)

℞ 391 Year Round Schools Incentive

This fund classification is to be used to account, on a project basis, for noncompetitive awards for year round schools.

℞ 392 Noneducational Community-Based Support

This fund classification is to be used to account, on a project basis, for the provision of noneducational community-based support services to students with disabilities who would remain or have to be placed in residential facilities for educational reasons without the provision of these services. The support services may include transportation, respite for the parents, case management, social work, in-home family support and other items. (TEC 29.013)

℞ 393 Texas Successful Schools Program

This fund classification is to be used to account, on a project basis, for grant monies applied for by school districts after being notified by TEA of their eligibility based on Academic Excellence Indicator System (AEIS) criteria. (TEC 39.091)

℞ 394 Life Skills Program

This fund classification is to be used to account, on a project basis, for funds granted to provide pregnant and parenting students the services needed to keep them in school until completion. (TEC 29.085)

℞ 395 Comprehensive Developmental Guidance Program on Elementary Campuses for Students in At-Risk Situations Program

This fund classification is to be used to account, on a project basis, for funds granted for the planning, implementation and evaluation of comprehensive, developmental guidance and counseling programs on elementary school campuses with high concentrations of students in at-risk situations. The objectives of this project are to:

- Provide appropriate counseling and guidance for the changing social, emotional and academic needs of students
- Provide direct services to students to help them manage academic and social needs
- Support the efforts of teachers and parents in promoting the students' self-esteem, academic readiness, social and interpersonal sensitivity and skills and awareness of academic and future career opportunities.

(TEC 33.005)

℞ 396 Communities in Schools

This fund classification is to be used to account, on a project basis, for funds granted for an in-school multi-disciplinary approach to

decreasing the dropout rate in the school district by increasing each participant's chance of being successful in school.

℞ 397 Advanced Placement Incentives

This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program, Chapter 28, Subchapter C, TEC.

℞ 398 Children's Trust Fund of Texas

This fund classification is to be used to account, on a project basis, for funds granted by the private agency, Children's Trust Fund of Texas. This agency encourages community support and the use of volunteers within the program.

℞ 399 Investment Capital Funds/Campus Deregulation and Restructuring to Improve Student Achievement

This fund classification is to be used to account, on a project basis, for funds to help individual public school campuses implement practices and procedures consistent with school deregulation and school restructuring to improve student achievement and increase parental involvement in the schools through staff development and training under the Investment Capital Funds. (TEC 7.024)

℞ 400 School Health (Education Service Centers Only)

This fund classification is to be used to account, on a project basis, for funds to operate a program of comprehensive school health services to schools.

℞401 State-Funded Optional Extended-Year Program

This fund classification is to be used to account, on a project basis, for funds received for extended-year programs funded under §29.082 TEC.

℞ 402 Texas Ready to Read Program

This fund classification is to be used to account, on a project basis, for funds granted to provide preschool programs to provide scientific, research-based, pre-reading instruction, with the goal of improving pre-reading skills of three- and four-year old students.

℞ 403 Certification (Education Service Centers Only)

This fund classification is to be used to account, on a project basis, for funds to operate a program of regional certification of officers.

℞ 404 Student Success Initiative

This fund classification is to be used to account, on a project basis, for funds granted for teacher training and allocations to schools to implement scientific, research-based programs for students who have been identified as unlikely to achieve the third grade TAKS reading standard by the end of the third grade.

℞ 405 Gifted and Talented (Education Service Centers Only)

This fund classification is to be used to account, on a project basis, for funds to operate a program of support for school district efforts in the area of gifted and talented education.

℞ 406 Teacher Recruitment (Education Service Centers Only)

This fund classification is to be used to account, on a project basis, for funds to operate a program of teacher recruitment.

℞ 407 Bilingual Education (Education Service Centers Only)

This fund classification is to be used to account, on a project basis, for funds to operate a program of support for school district efforts in the area of bilingual education/ESL.

℞ 408 Technology (Education Service Centers Only)

This fund classification is to be used to account, on a project basis, for funds to operate a program of support for school district efforts in the area of technology.

℞ 409 High School Completion and Success/Texas High School Project

This fund classification is to be used to account, on a project basis, for funds granted for schools to implement programs to support the improvement of high school graduation rates and post-secondary readiness.

℞ 410 State Textbook Fund

This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the textbook allotment (see 411 Technology Allotment). (TEC Chapter 31, Subchapter B)

℞ 411 Technology Allotment

This fund classification is to be used to account, on a project basis, for funds awarded to school districts to purchase technological software or equipment that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials. (TEC Chapter 32, Subchapter A)

℞ 412 Public School Child Care Services

This fund classification is to be used to account, on a project basis, for funds awarded to school districts for child care service for school-age children. (TEC 33.902)

℞ 413 Telecommunication Infrastructure Fund

This fund classification is to be used to account, on a project basis, for funds awarded by the Telecommunication Infrastructure Board.

℞ 414 Texas Reading Initiative/Texas Reading, Math and Science Initiative

This fund classification is to be used to account, on a project basis, for funds granted to improve student achievement in reading, math, and science through the provision of materials, professional development, student instructional programs, and other related activities.

℞ 415 Kindergarten and Prekindergarten Grants

This fund classification is to be used to account, on a project basis, for funds granted to implement or expand kindergarten or prekindergarten programs not required under TEC 29.153.

℞ 416 State Head Start

This fund classification is to be used to account, on a project basis, for funds granted to provide an educational component to federal Head Start programs or similar government-funded early childhood care and education programs.

℞ 417 Educational Technology (Ed Tech) Pilot

This fund classification is to be used to account, on a project basis, for funds granted to design, implement and administer pilot programs that explore the impact of delivering curriculum content via various technologies. TEC 32.035

℞ 418 Active Employee Health Insurance Coverage or Supplemental Compensation (Deleted Effective August 31, 2007)

This fund classification must be used to account for revenues that are legally restricted to the TRS supplemental compensation under Article 3.50-8, Insurance Code, and the expenditure of the TRS supplemental compensation. The payment of the TRS supplemental compensation amount to an eligible employee is not reported by the district to the TRS in the covered aggregate annual compensation amount for the employee that is being reported for retirement benefit contribution purposes. If at the end of the fiscal year, funds received are less than the TRS supplemental compensation amount expended, then an entry will be recorded to “due from state.” If at the end of the

fiscal year, funds received are more than the TRS supplemental compensation amount expended, then an entry will be recorded to “due to state.” The fund balance of this fund is zero at the end of the district’s fiscal year.

The district is responsible for employer-paid payroll taxes that are attributed to the TRS supplemental compensation amount, including Medicare, Unemployment Compensation, and Workers Compensation, and in some instances, Social Security (in accordance with the district’s agreement with the federal government to participate as an entity in the Social Security program for all or certain classes of eligible employees). **All employer-paid payroll taxes expended from this fund must be reimbursed from other funds**, including the General Fund, other Special Revenue Funds (within the designated purpose projects’ budgetary authority and if payroll-related costs are included in allowable cost provisions) and other funds, as applicable. See Appendix 7 for accounting entries for reimbursing fund code 418 under interfund transactions. As a second option for situations wherein accounting systems do not efficiently facilitate a direct charge to other funds for the employer-paid payroll taxes attributed to the TRS supplemental compensation, the district is to record an Operating Transfer Out (object code 8911) in the General Fund (or other appropriate fund) and record an Operating Transfer In (object code 7915) under fund code 418 for the full amount of employer-paid payroll taxes recorded as an expenditure in fund code 418.

℞419 Head Start-Ready to Read/Early Childhood School Readiness

This fund classification is to be used to account, on a project basis, for funds granted to preschool programs to provide scientific, research-based, pre-reading instruction for three-and four-year old children.

420 Reserved for Future State Definition

This classification is reserved for future state designation and is not to be used by the school district.

℞421 Master Reading Teacher

This fund classification is to be used to account, on a project basis, for stipends to school districts with Master Reading teachers who are certified according to the provisions in TEC 21.0481.

℞422 Matching Funds for Library Purchases

This fund classification is to be used to account, on a project basis, for matching funds received by the district for expenditures for books and other school library materials that are catalogued and circulated from a central source in each school building. The Texas Education Agency provides a 30% match for each dollar expended, not to exceed one dollar expended per student enrolled, in each year of the biennium, to be used for the purchase of library books and other library materials.

℞423 Limited English Proficient (LEP) Student Success Initiative (Effective fiscal year 2008/09)

This fund classification is to be used to account, on a project basis, for funds granted to schools to provide intensive programs of instruction for limited English-proficient (LEP) students and teacher training resources specific to instruction of LEP students. [TEC 39.024(d) and (e)]

℞424 School Leadership Pilot Program (Effective fiscal year 2008/09)

This fund classification is to be used to account, on a project basis, for funds granted to develop and implement a school leadership pilot program for principals. [TEC 11.203]

℞425 Teacher Induction and Mentoring Program (Effective fiscal year 2008/09)

This fund classification is to be used to account, on a project basis, for funds granted to schools that assign mentor teachers to classroom teachers who have less than two years of teaching experience. [TEC 21.458]

℞426 Texas Educator Excellence Award Grant Program (Effective fiscal year 2008/09)

This fund classification is to be used to account, on a project basis, for funds granted to schools which have an approved campus incentive plan to award teachers and other school staff for improving student achievement. [TEC Chapter 21, Subchapter N, Awards for Student Achievement]

427 State Funded Special Revenue Funds - Locally Defined (Convert to Fund 429 for PEIMS)

This fund classification is to be used to account, on a project basis, for funds that are received from the state that are not listed elsewhere. For [PEIMS](#) reporting, this fund converts to Fund 429.

℞428 High School Allotment (Effective fiscal year 2007/08 for actual; 2006/07 for budget)

This fund classification is to be used to account for the \$275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12. If the district meets certain college readiness and completion rate standards, there are less restrictions on how the funds are spent—see TEC 39.234.

This amount is not paid separately, but is combined with other Foundation School Program funds. The breakdown of the amount is provided on the Summary of Finance for journal entry purposes.

See the [High School Allotment](#) section of the HB1 implementation page for general information and a link to TAC 61 for rules on high school allotment.

This fund may be used through fiscal year 2009/10 to record any remaining fund balance at the end of fiscal year 2008/09; however, after that point it should be coded to fund 199 and program intent code 31 to align with the movement to Tier I funding beginning with fiscal year 2009-10.

℞ 429 State Funded Special Revenue Funds

State funded special revenue funds not listed above are to be accounted for in this fund. Any locally defined codes that are used at the local option are to be converted to fund 429 for [PEIMS](#) reporting.

430 SHARED SERVICES ARRANGEMENTS - STATE/LOCAL FUNDED

The special revenue funds listed below (Fund Codes 431 through 459) are used to account for state/local funds held by a fiscal agent school district or regional education service center that either (1) provides and pays for all services to member districts; (2) provides and pays for some services to member districts and sends a portion of the grant to each member district to expend; (3) receives funds from member districts to expend on shared personnel, etc.; or, (4) sends all of the grant to member districts to expend.

Amounts sent by the fiscal agent to shared services arrangement member school districts are reported by those school districts as revenues and expenditures of the Special Revenue Fund in the appropriate fund (Fund Codes 381 through 429). Federally funded shared services arrangements are accounted for in the same manner as grants in the Special Revenue Fund. At the end of each fiscal year, the fiscal agent is responsible for submitting financial data, by member district, through the Public Education Information Management System ([PEIMS](#)) in a special record for shared services arrangements.

℞ 431 Shared Services Arrangements - Adult Education - State / Educational Technology (Ed Tech) Pilot

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to provide or support programs for adult education and literacy services to adults age 16 and above who do not have a high school diploma and are out of school. Funds can be used for same purposes as federal adult education funds.

℞ 432 Shared Services Arrangements - Temporary Assistance for Needy Families (TANF) - State, TEC §29.252

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to provide education services to undereducated adult recipients of cash assistance under Temporary Assistance for Needy Families (TANF). Recipients of benefits are required to participate in adult basic education or job training programs as a condition of eligibility. Educational services include basic

educational skills (reading, writing, speaking and mathematics), English as a Second Language instruction and secondary level competencies for acquisition of a high school diploma or its equivalent. Funded under TEC §29.252.

℞ 433 Shared Services Arrangements - Professional Staff Development

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds used to provide preservice and staff development training in technology and innovative teaching practices for teachers and administrators. Public schools and ESCs may serve as fiscal agents for the establishment of a center for professional development (funded under TEC 21.047) under the direction of an institution of higher education or may receive funds directly to provide training and staff development in technology and innovative teaching practices.

℞ 434 Shared Services Arrangements - State Supplemental Visually Impaired (SSVI)

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for State Supplemental Visually Impaired (SSVI) funds.

℞ 435 Shared Services Arrangements - Regional Day School for the Deaf

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis for funds allocated for staff and activities of the Regional Day School Program for the Deaf (RDSPD). These funds are not to be used to pay salaries of teachers with a teaching assignment other than deaf students in the RDSPD. State deaf funds should not be used to pay the salary of teachers of American Sign Language as a foreign language at the junior high or high school level, as this is a course for regular education credit.

℞ 436 Shared Services Arrangements - Quality Work Force Planning - State

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds for the benefit of a quality work force planning committee.

℞ 437 Shared Services Arrangements - Special Education

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds for special education, other than regional day school for the deaf and State Supplemental Visually Impaired (SSVI).

℞ 438 Shared Services Arrangements - Public School Child Care Services

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis for funds awarded to school districts for child care service for school-age children. (TEC 33.902)

℞ 439 Shared Services Arrangements - Texas Reading Initiative/Texas Reading, Math and Science Initiative

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds awarded to school districts for the implementation of scientific research-based programs, including the purchase of instructional or diagnostic reading materials, instructional staff, and professional staff development of educators.

℞ 440 Shared Services Arrangements - Telecommunication Infrastructure Fund

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds awarded by the Telecommunication Infrastructure Board.

℞441 Shared Services Arrangements – Head Start-Ready to Read/Early Childhood School Readiness

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to preschool programs to provide scientific, research-based, pre-reading instruction for three-and four-year old children.

℞442 Shared Services Arrangements – Limited English Proficient (LEP) Student Success Initiative

This fund classification is to be used by the fiscal agent of a shared services arrangement to account, on a project basis, for funds granted to schools to provide intensive programs of instruction for limited English-proficient (LEP) students and teacher training resources specific to instruction of LEP students. [TEC 39.024(d) and (e)]

443-445 Reserved For Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

446-458 State/Local Funded Shared Services Arrangements - Locally Defined (Convert to Fund 459 for PEIMS)

These fund classifications are used, at the option of the school district, for state/local funded shared services arrangements not specifically defined elsewhere. For [PEIMS](#) reporting, these funds are to be converted to Fund 459.

℞ 459 Shared Services Arrangements - State/Local Funded Educational Programs (includes local/state supplement to federal)

State/local funded shared services arrangements not listed above are to be shown in this fund. Any locally defined codes that are used at the local option are to be converted to fund 459 for [PEIMS](#) reporting.

460 SPECIAL REVENUE FUNDS (LOCAL PROGRAMS)

Fund Codes 461 through 499 are to be used to account for local programs such as campus activity funds or grants from local

businesses or organizations that require that the funds be expended for a specific purpose.

℞ 461 Campus Activity Funds (see Fund 865 for Student Activity Funds)

This fund classification is to be used to account for transactions related to a principal's activity fund if the monies generated are not subject to recall by the school district's board of trustees into the General Fund. Gross revenues from sales are recorded in revenue object code 5755. The cost of goods sold is recorded in Function 36, using the appropriate expenditure object code.

462-469 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

470-471 Reserved for Future State Definition – Permanent Funds

These fund classifications are reserved for future state designation and are not to be used by the school district.

472-478 Permanent Funds - Locally Defined (Convert to Fund 499 for PEIMS)

These fund classifications are used, at the option of the school district to classify permanent funds not defined elsewhere. For [PEIMS](#) reporting, these funds convert to Fund 479.

℞ 479 Permanent Fund

This fund classification is to be used to account for transactions related to resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting organization's programs (Permanent funds do not include private-purpose trust funds). This fund code (accounted for on a modified-accrual basis) is effective September 1, 2001, for certain transactions that were accounted for as nonexpendable trust funds on a full-accrual basis prior to implementation of GASB

Statement 34 reporting standards, such as a legal trust benefiting the acquisition of library books from interest proceeds of an investment fund.

**480-498 Locally Funded Special Revenue Funds - Locally Defined
(Convert to Fund 499 for PEIMS)**

These fund classifications are used, at the option of the school district to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere. For [PEIMS](#) reporting, these funds convert to Fund 499.

℞ 499 Locally Funded Special Revenue Funds

Locally funded special revenue funds not listed above are to be accounted for in this fund (effective September 1, 2001, this fund classification is also to be used for transactions that were accounted for as expendable trust funds prior to implementation of GASB Statement 34 reporting standards). Any locally defined codes that are used at the local option are to be converted to Fund 499 for [PEIMS](#) reporting.

500 DEBT SERVICE FUNDS

A debt service fund is a governmental fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

501-510 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

511-598 Debt Service Funds - Locally Defined (Convert to Fund 599 for PEIMS)

These fund classifications are used, at the option of the school district, to account for specific debt services. For [PEIMS](#) reporting, these accounts are converted to Fund 599.

℞ 599 Debt Service Funds

This fund classification is used to combine all debt service funds for reporting. School districts are encouraged to use locally defined debt service funds (Fund Codes 511-598) to provide separate accountability for each type or issue of debt and convert these accounts to Fund 599 for [PEIMS](#) reporting. This fund classification is also used to record transactions involving the FSP instructional facilities allotment for bonded indebtedness (voter approved debt) related purposes (Fund Code 199, General Fund, is used to record transactions involving the instructional facilities allotment for lease-purchase related purposes).

600 CAPITAL PROJECTS FUNDS

A capital projects fund is a governmental fund that must be used to account, on a project basis, for projects financed by the proceeds from bond issues, or for capital projects otherwise mandated to be accounted for in this fund. The capital projects fund utilizes the modified accrual basis of accounting.

601-615 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

616-698 Capital Projects Funds - Locally Defined (Convert to Fund 699 for PEIMS)

These fund classifications are used, at the option of the school district, to classify capital projects on a project-by-project basis. For [PEIMS](#) reporting, these accounts are converted to Fund 699.

℞ 699 Capital Projects Funds

This fund classification is used to combine all capital projects funds for reporting. It is recommended that each capital project be recorded in a locally defined fund (Fund Codes 616 through 698) and converted to Fund 699 for [PEIMS](#) reporting.

700 - 799

PROPRIETARY FUND TYPES

These types of funds are used to account for a school district's on-going organizations and activities where net income and capital maintenance are measured. All related assets, liabilities, equities, revenues, expenses, non-operating revenues and expenses, and transfers are accounted for through the fund affected. Generally accepted accounting principles that apply to similar businesses in the private sector are applicable to proprietary type funds, as net income and financial position are to be determined. These funds utilize the accrual basis of accounting.

There are two proprietary fund types, enterprise funds and internal service funds.

A budget is not required to be approved by the school district's Board of Trustees for proprietary fund types except for a child nutrition program accounted for under Fund 701. Fund 701 is the only proprietary fund type to be reported to the state through [PEIMS](#).

700-749

ENTERPRISE FUNDS

An enterprise fund is a proprietary fund type accounted for on the accrual basis and not required to be budgeted. The exception is for child nutrition operations accounted for in an enterprise fund in accordance with generally accepted accounting principles for which a budget is to be submitted to the state through [PEIMS](#). Generally accepted accounting principles of the private sector are applicable, as financial position, results of operations and cash flows are to be determined.

Expenses of an enterprise operation, including depreciation, are generally intended to be financed or recovered primarily through user charges rather than from government grants or subsidies.

An example of an operation to be accounted for in the Enterprise Fund is a school district-owned concession stand that serves the general public at school sponsored events, and the primary intent of operations is to realize a profit as a result of sales.

Fund Codes 701-749 are used to account for enterprise funds.

**℞ 701 Enterprise Fund - National School Breakfast and Lunch Program
(Report Budget and Actual Expenditures through PEIMS)**

This fund classification is to be used to account for budgeted food service operations. This fund is used when a school district intends for the food service operations to be financed from the NSLP program and user charges, rather than from general fund subsidies. Summer feeding programs funded by the Department of Human Services (DHS) are Special Revenue funds and should be accounted for in Fund 242. (10.553, breakfast; 10.555, lunch)

702-710 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

**711-748 Enterprise Funds - Locally Defined (Not Reported to PEIMS—
Convert to 749 for PEIMS Payroll Reporting Only)**

These fund classifications are used, at the option of the school district, to account for enterprise funds not defined elsewhere.

749 Enterprise Funds (Only Reported to Payroll Record in PEIMS)

This fund classification is used to classify enterprise funds not defined elsewhere.

750-799 INTERNAL SERVICE FUNDS

Internal service funds are a proprietary fund accounted for on the accrual basis. No budget is required for internal service funds. These funds are not required to be reported in data submitted through [PEIMS](#) to TEA except the payroll data. Internal service funds apply the same generally accepted accounting principles as the Enterprise Fund.

This fund type may be used to account for the financing of goods or services provided by one organizational unit of the school district to other organizational units of the school district, or to other local education agencies or governmental units, on a cost reimbursement basis. An example of an internal service fund is a school district-operated print shop.

School districts may, at their option, utilize local detail codes to further account for internal services.

According to Governmental Accounting Standards Board Statement No. 10, public entity risk pools are required to be accounted for in the Internal Service Fund. A public entity risk pool is a shared services arrangement group of governmental entities joined together to finance an exposure, liability, or risk, such as employee health care, general liability, unemployment compensation and workers' compensation. Fund Codes 751 through 799 are used to account for internal service funds.

℞ 751 Transportation (Not Reported to PEIMS)

This fund classification is used to account for transactions related to transportation services provided to other organizational units of the school district or to other school districts or governmental units on a cost-reimbursement basis. (This fund is used at the option of the school district to facilitate allocation of these costs to other accounts.)

℞ 752 Print Shop (Not Reported to PEIMS)

This fund classification is used to account for transactions related to print shop services provided to other organizational units of the school district or to other school districts or governmental units on a

cost-reimbursement basis. (This fund is used at the option of the school district to facilitate allocation of these costs to other accounts.)

℞ 753 Insurance (Not Reported to PEIMS)

This fund classification is used to account for transactions related to self-insurance activities of the school district. (This fund is used at the option of the school district to facilitate allocation of these costs to other accounts.) School districts are to use distinct locally-defined numbers where necessary to maintain separate accountability for each self-insurance program.

℞ 754 Computer Operations (Not Reported to PEIMS)

This fund classification is used to account for transactions related to computer services provided to other organizational units of the school district or to other school districts or governmental units on a cost-reimbursement basis. (This fund is used at the option of the school district to facilitate allocation of these costs to other accounts.)

℞ 755 Public Entity Risk Pool (Not Reported to PEIMS)

This fund classification is used to account for transactions related to a public entity risk pool. Public entity risk pools are required to be accounted for in the Internal Service Fund. A public entity risk pool is a shared services arrangement group of governmental entities joined together to finance an exposure, liability, or risk, such as employee health care, general liability, unemployment compensation and workers' compensation. If a school district is fiscal agent for more than one type of risk pool, locally defined funds may be used to provide appropriate accounting.

756-769 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

770-798 Internal Service Funds - Locally Defined (Not Reported to PEIMS)

These fund classifications are used, at the option of the school district, to classify internal service funds not defined elsewhere.

799 Internal Service Funds (Not Reported to PEIMS)

This fund is used to account for internal funds not specified elsewhere.

800 - 899 FIDUCIARY FUND TYPES And Similar Component Units

This group of funds is used to account for assets held by a school district in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. This fund type consists of pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. It should be noted that substantially all Texas school districts provide benefits through the Teacher Retirement System of Texas and do not provide benefits through a local pension trust fund.

800 TRUST FUNDS

These fiduciary funds are accounted for on the economic resources measurement focus and the accrual basis of accounting except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans (refer to GASB 25 and 26 for guidance on recognition of these liabilities). Trust funds are not to be reported through [PEIMS](#). Fund Codes 801 through 829 are used to account for private-purpose trust funds.

810 Private-purpose Trust Funds - Locally Defined (Not Reported to PEIMS)

These fiduciary funds are accounted for on the economic resources measurement focus and the accrual basis of accounting. Reporting activities focus on net assets and changes in net assets. Resources accounted for in this fund type include scholarship funds that are received by a school that are to be awarded to current and former students for post-secondary education purposes. Private-purpose trust

funds are not reported through [PEIMS](#). Fund Codes 801 through 829 are used to account for private purpose trust funds.

811-815 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

816-828 Private-purpose Trust Funds - Locally Defined (Not Reported to PEIMS)

These fund classifications are used to account for locally defined private-purpose trust funds.

829 Private-purpose Trust Funds (Not Reported to PEIMS)

This fund classification is used to account for private-purpose trust funds not defined elsewhere.

830 Investment TRUST FUNDS

These fiduciary funds are accounted for on the economic resources measurement focus and the accrual basis of accounting. Reporting activities focus on net assets and changes in net assets. Investment trust funds are not reported through [PEIMS](#). Fund Codes 831 through 849 are used to account for investment trust funds.

831-835 Reserved for Future State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

836-848 Investment Trust Funds - Locally Defined (Not Reported to PEIMS)

These fund classifications are used to account for locally defined investment trust funds.

849 Investment Trust Funds (Not Reported to PEIMS)

This fund classification is used to account for investment trust funds not defined elsewhere.

850 PENSION and Other Employee Benefit TRUST FUNDS

These funds are used to account for local pension and other employee benefit funds that are provided by a school district in lieu of or in addition to the Teacher Retirement System of Texas. Reporting activities focus on net assets and changes in net assets. Funds 851 through 859 are used to account for Pension And Other Employee Benefit Trust Funds.

851-858 Pension and Other Employee Benefit Trust Funds - Locally Defined (Not Reported to PEIMS)

These fund classifications are to be used for locally defined pension And Other Employee Benefit trust funds.

859 Pension and Other Employee Benefit Trust Funds (Not Reported to PEIMS)

This fund classification is used to account for pension and other employee benefit funds not specified elsewhere.

860 AGENCY FUNDS

These funds are accounted for on the economic resources measurement focus and the accrual basis of accounting. These funds are held in a custodial capacity by a school district, and they consist of funds that are the property of students or others. Agency funds do not involve measurement of results of operations, and they have no fund equity, because assets are equal to liabilities.

Examples of agency funds include class funds that are the property of the students. Locally raised revenues used for general operating purposes, such as certain principal's activity accounts, are not agency funds, and are to be budgeted and accounted for in the Special Revenue Fund, or in some instances, in the General Fund.

Furthermore, deferred compensation funds are to be accounted for in the agency fund if the district serves as trustee of the plan. The agency funds are not to be reported through [PEIMS](#). Fund Codes 861 through 899 are used to account for agency funds.

℞ 861 Agency Fund for Tax Collections (Not Reported to PEIMS)

This fund classification is used by a school district to account, on the economic resources measurement focus and the accrual basis, for taxes that are collected on behalf of another taxing unit, including Consolidated Taxing Districts. These funds are held in a custodial capacity by the collecting school district and may not be commingled with funds of the collecting school district.

℞ 862 Agency Fund for Textbook Waiver Refunds (Not Reported to PEIMS)

This fund classification is used as a clearing account for refunds received from the Texas Education Agency (TEA) due to waivers granted for textbooks.

863 Reserved for State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district. This fund code may continue to be used for payroll clearing account activities; however, these activities must be eliminated for reporting purposes.

864 Reserved for State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district. This fund code may continue to be used for accounts payable clearing account activities; however, these activities must be eliminated for reporting purposes.

℞ 865 Student Activity Account (Not Reported to PEIMS) (See Fund 461 for Campus Activity Funds)

This fund classification is used as an agency account for student “club” funds or “class” funds.

866-875 Reserved for State Definition

These fund classifications are reserved for future state designation and are not to be used by the school district.

876-898 Locally Defined Agency Funds (Not Reported to PEIMS)

These fund classifications are to be used for locally defined agency funds not listed above.

899 Agency Funds (Not Reported to PEIMS)

This fund classification is used to account for agency funds not specified elsewhere.

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

The purpose of these account codes is to record general capital assets and long-term debt involving governmental activities. See special instructions in Section 1.7 of the FAR concerning accounting and reporting requirements involving general capital assets and long-term debt relating to governmental activities, in accordance with GASB Statement No. 34.

℞ 901 General Capital Assets (Not Reported to PEIMS)

This code is used to account under an accrual basis of accounting for general capital assets not recorded in the Proprietary Fund Types or fiduciary funds. This account code is for specific pieces of property such as equipment, land and building as well as all associated costs. See special instructions in Section 1.7 of the FAR concerning accounting and reporting requirements involving general capital assets and long-term debt relating to governmental activities, in accordance with GASB Statement No. 34.

℞ 902 Long-Term Debt (Not Reported to PEIMS)

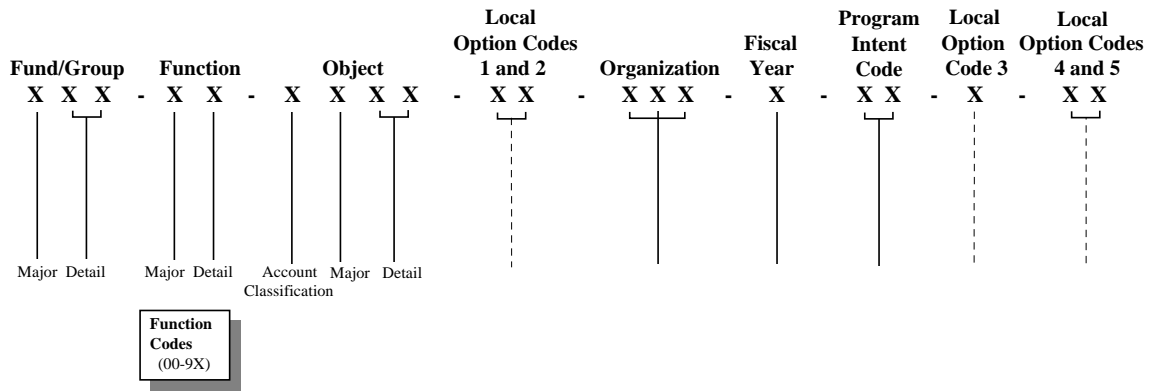
This code is used to account for debts of a non-current nature under an accrual basis of accounting. Long-term debts of Proprietary Fund types and fiduciary funds are accounted for through those fund types and are not included in this account code. See special instructions in Section 1.7 of the FAR concerning accounting and reporting requirements involving capital assets and long-term debt relating to governmental activities, in accordance with GASB Statement No. 34.

1.4.3 Function Codes

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function. The \mathcal{R} by a function indicates that the function is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such funds are applicable to the school district.

Exhibit 31. Function Code Structure

The Code Structure



————— Indicates a mandatory code for State reporting purposes
 - - - - - Indicates a code that may be used at local option

Functions are grouped according to related activities in the following major areas/classes:

- 10 Instruction and Instructional-Related Services
- 20 Instructional and School Leadership
- 30 Support Services - Student (Pupil)
- 40 Administrative Support Services
- 50 Support Services - Non-Student Based
- 60 Ancillary Services
- 70 Debt Service
- 80 Capital Outlay
- 90 Intergovernmental Charges

Each of these major areas is further defined by detail function codes. The \mathcal{R} by a code indicates that the code is required for [PEIMS](#) reporting purposes if such costs are applicable to the school district.

10 Instruction and Instructional-Related Services

This function code series is used for expenditures/expenses that:

- Provide direct interaction between staff and students to achieve learning
- Provide staff members with the appropriate resources to achieve the appropriate student learning outcomes through either materials or development

Function Codes	
Major	Detail
X	X

R 11

Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 11 - Costs to Include:	Function 11 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Salaries and related expenditures /expenses associated with: • Classroom teachers 	<ul style="list-style-type: none"> • Salaries and related expenditures/ expenses associated with: • Curriculum development (Function 13)

Function Codes	
Major	Detail
X	X

Function 11 - Costs to Include:	Function 11 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Teacher aides • Classroom assistants • Graders • Staff working in the classroom on a dedicated basis • Adult basic education teachers • Substitute teachers (ALL instructional substitutes effective 2008-09 fiscal year) • Teachers that deliver instruction by television, satellite, etc. • TI-IN services provided by education service centers • Classes taught to students by education service centers • Special education instructional services, including speech, occupational and physical therapy • Upkeep and repairs to instructional materials and equipment in the classroom • Instruction in health • Field trips 	<ul style="list-style-type: none"> • Salaries or salary supplements related to department heads (Function 13), curriculum writers (Function 13), program directors (Function 21) • School leadership costs such as principals, assistant principals and their staffs (Function 23) • Salaries and expenditures/ expenses (including hardware/ software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions (Function 53) • Network managers for non-instructional computer networks (Function 53) • Management Information Services (MIS) directors (Function 53) • Salaries and expenditures/ expenses for webmaster (excluding costs attributable to instructional settings) (Function 53) • Salaries and expenditures/expenses for technology network, data, or system security (excluding costs attributable to instructional settings) (Function 53) • Salaries and expenditures/expenses information technology developer,

Function Codes	
Major	Detail
X	X

Function 11 - Costs to Include:	Function 11 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Band instruments purchased by the school district or donated by band boosters or other groups • Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher • Network manager for instructional networks • Technology coordinator for instructional networks • Testing materials for tests developed and administered by teachers • Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place • Instructional supplies including but not limited to classroom supplies, grade books, grade book software, report cards, student handbooks and related costs • Insurance for driver's education vehicles • Graduation expenditures/expenses • Pre/post employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> programmer, tester, or systems analyst (excluding costs attributable to instructional settings) (Function 53) • Supplies and services for upkeep and maintenance of buildings and grounds, including utilities (Function 51) • Tuition for students attending classes in another school district because the resident school district does not offer certain grade levels (Function 99) • Purchase of Weighted ADA (WADA) from either the state or other school districts according to Chapter 41 of the Texas Education Code (Function 91) • Testing materials for standardized tests (Function 31) • Band Uniforms (Function 36) • Insurance on band instruments (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

Function Codes	
Major	Detail
X	X

Function 11 - Costs to Include:	Function 11 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> Purchase of vehicles for instructional purposes, including driver education 	

R 12 Instructional Resources and Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> Salaries and related expenditures/expenses associated 	<ul style="list-style-type: none"> Salaries and related expenditures /expenses associated with:

Function Codes	
Major	Detail
X	X

Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<p>with:</p> <ul style="list-style-type: none"> • Librarians • Library aides and assistants • Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas • Substitute pay for library staff (ALL substitutes effective 2008-09 fiscal year) • Selecting, preparing, cataloging and circulating books and other printed materials • Planning the use of the library by students, teachers and other members of the instructional staff • Building individuals ability in their use of library books and materials • Selecting, preparing, maintaining and making available to members of the instructional staff equipment, films filmstrips, transparencies, tapes, TV programs, software, CD/DVDs and similar materials • Planning, programming, writing and presenting educational programs or segments of 	<ul style="list-style-type: none"> • Encyclopedias and other reference books in the classroom (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Textbooks (Function 11) • Teaching supplies used in the classroom (Function 11) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Staff who conduct in-service training on the use of technology (Function 13) • Network manager for instructional networks (Function 53) • Technology coordinator for instructional networks (Function 11)

Function Codes	
Major	Detail
X	X

Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<p>programs by closed circuit or broadcast television</p> <ul style="list-style-type: none"> • Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN • Library books, films, video cassettes, CD/DVD disks, and other media that are maintained by a resource center or library • Supplies for binding and repairing books or other media contained in the resource center • Upkeep and repairs to media, library and resource center materials and equipment • Media and Living Science services provided by an education service center • Pre/post employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional resources and media purposes 	

Function Codes	
Major	Detail
X	X

13

Curriculum Development and Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include inservice training and other staff development for instructional or instructional-related personnel (Functions 11, 12, and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 13 - Costs to Include:	Function 13 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Staff that research and develop innovative, new or modified instruction • Fees for outside consultants conducting inservice training or staff development for instructional and instructional 	<ul style="list-style-type: none"> • Salaries of instructional staff when attending inservice training or staff development (Function 11 or 12, as applicable) • Substitute pay for instructional staff attending staff development or inservice training (Function 11)

Function Codes	
Major	Detail
X	X

Function 13 - Costs to Include:	Function 13 - Costs to Exclude (with Correct Function):
<p>related staff</p> <ul style="list-style-type: none"> • Staff who prepare and/or conduct inservice training or staff development for instructional and instructional related staff (includes instructional technology) • Curriculum coordinator (not responsible for supervising instructional staff) • Subject area or grade level department heads and related support staff • Assistant/Deputy Superintendent(s) for Curriculum • Travel and subsistence for instructional and instructional related staff to attend inservice or staff development meetings • Tuition and fees paid by the school for instructional staff to attend college for additional hours of credit • Supplies, materials and equipment for curriculum development or inservice training • Upkeep and repairs to equipment used for curriculum development or inservice training • Paid sabbatical leaves for instructional staff 	<ul style="list-style-type: none"> • Substitute pay for library staff attending staff development or inservice training (Function 12) • Assistant/Deputy Superintendent(s) for Instruction (Function 21) • Instructional supervisors (Function 21) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Inservice training or staff development for staff that are not classified in functions 11, 12 or 13 (use appropriate function) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Technology coordinator for instructional networks (Function 11)

Function Codes	
Major	Detail
X	X

Function 13 - Costs to Include:	Function 13 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Staff development or inservice training provided by an education service center • Pre/post employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for staff development or curriculum development purposes 	

20 Instructional and School Leadership

This function code series is used for expenditures that relate to the managing, directing, supervising and leadership of staff who are providing either instructional or instructional-related services. This function code series also includes the general management and leadership of a school campus.

21 Instructional Leadership

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate

Function Codes	
Major	Detail
X	X

these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 21 - Costs to Include:	Function 21 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Instructional supervisors • Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technical Education, etc.) and related support staff • Upkeep and repairs to materials and equipment related to instructional leadership • Assistant/Deputy Superintendent(s) for Instruction • Pre/post employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional leadership purposes 	<ul style="list-style-type: none"> • Principals, assistant principals and related staff (Function 23) • Staff members who perform accounting, personnel, or other administrative functions (Function 41) • Staff development and inservice training personnel (Function 13) • Assistant/Deputy Superintendent(s) for Curriculum (Function 13) • Curriculum coordinator not responsible for supervising instructional staff (Function 13) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors,

Function Codes	
Major	Detail
X	X

Function 21 - Costs to Include:	Function 21 - Costs to Exclude (with Correct Function):
	student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

℞ 23 School Leadership

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus
- Evaluate staff members of the campus
- Assign duties to staff members maintaining the records of the students on the campus

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Codes	
Major	Detail
X	X

Function 23 - Costs to Include:	Function 23 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Principals, assistant principals and related staff • Staff to record, compile and report pupil attendance data, such as attendance databases, including enrollment records • Campus staff that maintain principal's activity or student activity funds • All expenditures related to teacher appraisal (even if the appraisal is conducted by a teacher peer group) • Upkeep and repairs to equipment related to school leadership • Microcomputers that are used exclusively by the school leadership staff, whether networked or stand alone • Purchase of vehicles for school leadership purposes • Pre/post employment physicals or drug testing for personnel classified in this function • Design of campus improvement plans 	<ul style="list-style-type: none"> • Staff who compile superintendent's annual report (Function 41) • Networked microcomputers, minicomputers, or mainframe computers that are used for multiple functions -- e.g., general administration in conjunction with school leadership (Function 53) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, or student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

Function Codes	
Major	Detail
X	X

30 Student Support Services

This function code series is used for expenditures/expenses that directly support students.

31 Guidance, Counseling and Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students’ abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 31 - Costs to Include:	Function 31 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> Counselors and related staff, including Career and Technical or occupational counselors 	<ul style="list-style-type: none"> Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)

Function Codes	
Major	Detail
X	X

Function 31 - Costs to Include:	Function 31 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Staff who evaluate student performance using assessment instruments • Mental health screening • Psychologists • Psychiatrists • Diagnosticians • Assistant/Deputy Superintendent(s) for Guidance and Counseling • Student appraisal services • Maintaining information on home and family background, standardized test results and school performance • Maintaining information on course of study for each student • Placement services • Testing materials for standardized tests • Contracted testing services for standardized tests • Student/parent counseling • Upkeep and repairs to equipment 	<ul style="list-style-type: none"> • Costs for providing physical health services to students (Function 33) • Testing materials for student tests developed and administered by teachers (Function 11)

Function Codes	
Major	Detail
X	X

Function 31 - Costs to Include:	Function 31 - Costs to Exclude (with Correct Function):
related to guidance and counseling services <ul style="list-style-type: none"> • Purchase of vehicles for guidance and counseling personnel • Supplies for guidance, counseling and evaluation services • Pre/post employment physicals or drug testing for personnel classified in this function 	

℞ 32 Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community
- Casework and group work services for the child, parent or both
- Interpreting the social needs of students for other staff members
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

Function Codes	
Major	Detail
X	X

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 32 - Costs to Include:	Function 32 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Truant/attendance officers • Personnel transferring migrant student records • Social workers • Assistant/Deputy Superintendent(s) for Social Services • Purchase of vehicles for social work services • Upkeep and repairs to materials and equipment related to social work services • Supplies for social work services • Pre/post employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Staff that record and compile student attendance -- e.g., attendance databases (Function 23) • Staff that record and compile superintendent's report on attendance (Function 41) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Parent education/involvement liaison or coordinator (Function 61) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length

Function Codes	
Major	Detail
X	X

Function 32 - Costs to Include:	Function 32 - Costs to Exclude (with Correct Function):
	of day, etc. (Function 36)

℞ 33 Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services to students. This includes activities that provide students with appropriate medical, dental and nursing services.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 33 - Costs to Include:	Function 33 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • School physicians (including ophthalmologists), dentists, optometrists, nurses and nurses' aides that are used to maintain the health of students or provide health services for the well-being of the students • Contracted medical services 	<ul style="list-style-type: none"> • Medical and health supplies to be used for athletics (Function 36, Program Intent Code 91) • Instruction in health (Function 11) • Speech, health, physical and

Function Codes	
Major	Detail
X	X

Function 33 - Costs to Include:	Function 33 - Costs to Exclude (with Correct Function):
including doctor visits, dental visits, vision services and nurses services <ul style="list-style-type: none"> • Staff and student inoculations • Medical and health supplies for the use of students to assist in health care • Medicaid administrative expenditures • Student physical health screening and referral • Upkeep and repairs to materials and equipment related to health services • Pre/post employment physicals or drug testing for personnel classified in this function • Industrial nurses • Purchase of vehicles for health services 	occupational therapy to assist special education students in the learning process (Function 11) <ul style="list-style-type: none"> • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Pre/post employment physicals or drug testing for personnel classified in other functions (charge to appropriate function) • Medical and health supplies to be used for athletics (Function 36) • Physical examinations for purposes of athletics (Function 36)

℞ 34 Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school.

Expenditures/expenses for regular bus routes to and from school are to be recorded using Program Intent Code 99 (Undistributed), and Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Codes	
Major	Detail
X	X

Expenditures/expenses for transportation specifically and exclusively for purposes of transporting students relating to enhanced program intents such as Career and Technical and Services to Students with Disabilities (Special Education), etc., are to be recorded in Function 34 with the appropriate program intent codes.

Function 34 - Costs to Include:	Function 34 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Transportation specifically for students that participate in special programs as defined in program intent codes -- e.g., Services to Students with Disabilities (Special Education), Career and Technical, etc. Include the appropriate program intent code when applicable • Transportation supervisors, directors, bus drivers and bus maintenance personnel • Fuel, tires, etc. for buses • Contracted repair of buses • Bus driver training and certification • Fleet insurance for buses • Bonding expenditures/expenses for bus drivers • Assistant/Deputy Superintendent(s) for Transportation • Pre/post employment physicals or drug testing for personnel 	<ul style="list-style-type: none"> • Field trips (Function 11) • Student organization trips -- e.g., FFA, National Honor Society (Function 36) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Financing costs -- e.g. principal and interest for acquisition of buses (Function 71) • Principal and interest on school bus loans/capital leases (Function 71) • Vehicles other than those used for student transportation (charge to appropriate function)

Function Codes	
Major	Detail
X	X

Function 34 - Costs to Include:	Function 34 - Costs to Exclude (with Correct Function):
classified in this function	
<ul style="list-style-type: none"> Initial purchase of school buses 	

℞ 35 Food Services

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 35 - Costs to Include:	Function 35 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> Food service supervisors or directors and related staff 	<ul style="list-style-type: none"> Food purchases to instruct students on food preparation (Function 11)

Function Codes	
Major	Detail
X	X

Function 35 - Costs to Include:	Function 35 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Cooks • Snack bar staff • Food purchases • Non-food purchases such as plates, silverware, napkins, etc. essential to providing food services to students • Commodities • Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations • Purchase of food service equipment (Contact School Meals Programs at the Texas Department of Agriculture for clarification regarding equipment that is eligible under the food service program) • Pre/post employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Concession stands at athletic events (Function 36) • Snacks, food and drinks for resale in an activity fund (Function 36)

℞ 36 Extracurricular Activities

This function is used for expenditures/expenses for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and

Function Codes	
Major	Detail
X	X

the enjoyment and improvement of skills in either a competitive or noncompetitive setting.

Extracurricular activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Other kinds of related activities are included (such as drill team, pep squad and cheerleading, University Interscholastic League competition such as one-act plays, speech, debate, band, Future Farmers of America (FFA), National Honor Society, etc.).

If the school district has activity funds, the goods purchased for resale are to be classified in this function, with the gross sale of goods recorded in Revenue Object Code 5755, Results from Enterprising Activities, Activity Funds and/or Clearing Accounts.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Codes	
Major	Detail
X	X

Function 36 - Costs to Include:	Function 36 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Athletic salary supplements paid exclusively for coaching, directing or sponsoring extracurricular athletics, drill team, pep squad or cheerleaders (use Program Intent Code 91) • Athletic Directors/assistants and trainers (use Program Intent Code 91) • Expenditures/expenses for insurance to cover student injuries that take place while participating in athletics (use Program Intent Code 91) • Physical examinations for purposes of athletics (use Program Intent Code 91) • Medical and health supplies to be used for athletics (use Program Intent Code 91) • Athletic supplies and equipment, including, uniforms, etc. (use Program Intent Code 91) • Game officials (use Program Intent Code 91) • Travel for coaches, trainers, sponsors, and students including meals and lodging (use Program Intent Code 91) • Travel for band director, sponsors of debate, science competition, etc. and students including meals and lodging for student competition and extracurricular 	<ul style="list-style-type: none"> • Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or are taking place (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Property insurance for band uniforms, instruments and other equipment (Function 51) • Band instruments purchased by the school district or donated by band boosters or other groups (Function 11) • Security for cocurricular/ extracurricular events (Function 52) • Property insurance for athletic uniforms and equipment (Function 51)

Function Codes	
Major	Detail
X	X

Function 36 - Costs to Include:	Function 36 - Costs to Exclude (with Correct Function):
<p>activities (use Program Intent Code 99)</p> <ul style="list-style-type: none"> • Gatekeepers, timers, scorekeepers at athletic events (use Program Intent 91) • Additional costs associated with serving as band directors, sponsors for UIL speech, debate, science competition, etc., class sponsors, student organization sponsors -- e.g., Future Farmers of America, National Honor Society, etc. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (use Program Intent Code 99) • Band uniforms (use Program Intent Code 99) • Items (food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (use Program Intent Code 99) • Pre/post employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for cocurricular/extracurricular purposes 	

40

Administrative Support Services

A function code series for the overall general administrative support services of the school district.

Function Codes	
Major	Detail
X	X

41 General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

Program Intent Code 99 is to be used for all expenditures for Function 41. The organization codes specified in the 700 organization code group are the only organization codes to be used with Function 41 costs and may not be used in any other function, other than specific costs in Function 53 (Data Processing) that relate to the functions of the business office.

Function 41 - Costs to Include:	Function 41 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> Expenditures/expenses for board of trustees, including travel, training and legal fees Salary of chief officer of the school district -- e.g., superintendent while performing administrative duties directly related to the superintendency Other salaries and expenditures/expenses related to the office of the superintendent Salaries and expenditures/expenses related to budgeting, accounting and fiscal affairs, including payroll and internal auditing expenditures/expenses, property accounting (capital assets), inventory and purchasing 	<ul style="list-style-type: none"> Portion of superintendent's salary associated with other duties such as instruction, campus leadership and support services (charge to appropriate function) Incremental costs of tax collection due to purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts (Function 92) Building and property insurance (Function 51) Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)

Function Codes	
Major	Detail
X	X

Function 41 - Costs to Include:	Function 41 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Salaries and expenditures/expenses related to human resources (personnel services) • Salaries and expenditures/expenses related to tax office services for the school district • Salaries and expenditures/expenses related to textbook custodian • Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report • Salaries and/or other expenditures/expenses associated with legal and risk management issues, including analysis of tax value limitation agreements • Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes • Salaries and expenditures/expenses associated with planning and research • Salaries and expenditures/expenses associated with community/public relations • Vehicles (including acquisition, 	<ul style="list-style-type: none"> • Salaries and expenditures/expenses related to a warehouse operation (Function 51) • Salaries and expenditures/expenses related to personal computer networks, minicomputers and mainframes that include student and general administrative software and serve multiple functions (Function 53) • Management Information Services (MIS) directors (Function 53) • Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable) • Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (Function 99)

Function Codes	
Major	Detail
X	X

Function 41 - Costs to Include:	Function 41 - Costs to Exclude (with Correct Function):
<p>maintenance and supplies) used for administrative personnel</p> <ul style="list-style-type: none"> • Expenditures/expenses for bonding administrative personnel • Costs associated with records management • insurance for administrative automobiles • Purchase of vehicles for administrative staff • Liability insurance for board of trustees and administrative personnel • Design of district improvement plan • Pre/post employment physicals or drug testing for personnel classified in this function • Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved • Amounts paid to other governmental entities such as county appraisal districts for costs related to the collection of taxes • Amounts paid for monitors, conservators or management teams required by TEA 	

Function Codes	
Major	Detail
X	X

50

Support Services - Non-Student Based

Support Services (New title effective September 1, 2005)

This function code series is used for expenditures/expenses that are used for school district support services.

51

Facilities Maintenance and Operations (New title effective September 1, 2005)

This function is used for expenditures/expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures/expenses for the maintenance and operation of the physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 51 - Costs to Include:	Function 51 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> Salaries and other 	<ul style="list-style-type: none"> Acquisition or purchase of land

Function Codes	
Major	Detail
X	X

Function 51 - Costs to Include:	Function 51 - Costs to Exclude (with Correct Function):
<p>expenditures/expenses for custodian services</p> <ul style="list-style-type: none"> • Salaries and other expenditures/expenses for building and appliance maintenance • Salaries and other expenditures/expenses for property/casualty insurance • Supervisors, Directors, Assistant/Deputy Superintendents for facilities maintenance and operation • Premiums for blanket casualty insurance for physical facilities, including food service operations • Property insurance for band instruments, uniforms and other equipment • Property insurance for athletic uniforms and other athletic equipment • Acquisition of supplies and contracted maintenance for vehicles used for facilities maintenance and operation, including food service operations • Utilities for the entire school district, including food service operations • Salaries and expenditures/expenses related to 	<p>and/or buildings (Function 81)</p> <ul style="list-style-type: none"> • Remodeling or construction of buildings (Function 81) • Major improvement to sites (Function 81) • Initial installation or extension of service systems or other equipment (Function 81) • Security and monitoring expenditures (Function 52)

Function Codes	
Major	Detail
X	X

Function 51 - Costs to Include:	Function 51 - Costs to Exclude (with Correct Function):
a warehouse operation <ul style="list-style-type: none"> • Pre/post employment physicals or drug testing for personnel classified in this function • Security systems that are part of a smoke detector system • Vehicles purchased for facilities maintenance and operation 	

℞ 52 Security and Monitoring Services

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Codes	
Major	Detail
X	X

Function 52 - Costs to Include:	Function 52 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Security guards • Hall monitors for security purposes • School bus security monitors • School crossing guards • Campus police • Security at school-sponsored events, including cocurricular/extracurricular events • Security vehicles for personnel assigned to this functional area • Supplies, equipment and contracted services for the safekeeping of students and staff, including metal detectors, drug dogs, surveillance devices, etc. • Pre/post employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Security systems that are part of a smoke detector system (Function 51) • Truant officers (Function 32) • Social workers (Function 32) • Parent education/involvement liaison or coordinator (Function 61) • School bus aides for special education (Function 11)

Function Codes	
Major	Detail
X	X

53

Data Processing Services

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management; computer processing; systems development; analysis of workflows, processes and requirements; coding, testing, debugging and documentation; systems integration; design of applications supporting information technology infrastructure; maintenance of programs; maintenance of networks; and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include student accounting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, servers and networked or standalone microcomputers that provide services to multiple functions are to be recorded here.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

For data processing expenditures associated with business office functions such as accounting and payroll, Organization Code 750 is to be used.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Codes	
Major	Detail
X	X

Function 53 - Costs to Include:	Function 53 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Salaries and expenditures/expenses (including hardware/software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions • Network managers for non-instructional computer networks • Salaries and expenditures/expenses (including hardware/ software maintenance) for minicomputers that include student and general administrative software and serve multiple functions • Salaries and expenditures/expenses (including hardware/ software development and maintenance) for mainframe computers that include student and general administrative software and serve multiple functions • Management Information Services (MIS) directors • Salaries and expenditures/expenses for webmaster (excluding costs attributable to instructional settings) • Salaries and expenditures/expenses for technology network, data, or 	<ul style="list-style-type: none"> • Stand alone or networked computers used by a specific functional area (Charge to appropriate function) • Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher (Function 11) • Instructional Technology Coordinator (Function 11) • Webmaster in instructional setting (Function 11) • Staff who prepare and/or conduct inservice training or staff development for instructional and instructional related staff (includes instructional technology) (Function 13) • Library system software/license including standalone and networked applications (Function 12) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)

Function Codes	
Major	Detail
X	X

Function 53 - Costs to Include:	Function 53 - Costs to Exclude (with Correct Function):
<p>system security (excluding costs attributable to instructional settings)</p> <ul style="list-style-type: none"> Salaries and expenditures/expenses information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings) Pre/post employment physicals or drug testing for personnel classified in this function 	

60 Ancillary Services

This function code series is used for expenditures/ expenses that are for school district support services supplemental to the operation of the school district.

61 Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

Function Codes	
Major	Detail
X	X

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 61 - Costs to Include:	Function 61 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> Salaries and related expenditures for community recreation services such as the operation of a school library, swimming pool, and playgrounds for the public Parenting programs Parental involvement programs Parent education/involvement liaison or coordinator Parental and education services to adults other than adult basic education Salaries and related expenditures for child care for teen parents attending school Staff for child care for teachers or working parents Baby-sitting after hours and after 	<ul style="list-style-type: none"> Upkeep and maintenance for buildings and grounds (Function 51) Summer feeding program (Function 35) After hours tutorial and enrichment (Function 11) Adult basic education (Function 11)

Function Codes	
Major	Detail
X	X

Function 61 - Costs to Include:	Function 61 - Costs to Exclude (with Correct Function):
school daycare <ul style="list-style-type: none"> • Salaries and related expenditures for amnesty programs • Salaries and related expenditures for civic centers • Salaries and related expenditures for public health programs • Salaries and related expenditures for conducting meetings with parental advisory committees • Pre/post employment physicals or drug testing for personnel classified in this function 	

℞ 62 School District Administrative Support Services (Used by Education Service Centers Only)

This function code is to be used exclusively by education service centers for expenditures related to performing certain administrative functions for school districts. These services can include indirect instructional services for students such as guidance and counseling, social work, health and food services as well as general administrative services such as fiscal budget, accounting, joint purchasing, tax administration, SAS preparation services, etc.

This function is used by education service centers for region-wide activities that encompass inservice education and other developmental activities provided to indirect instructional or instructional related school district professional personnel (i.e., professional personnel in functions other than 11, 12 and 13).

Function Codes	
Major	Detail
X	X

Function 62 - Costs to Include:	Function 62- Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Administrative support services for school district personnel • Guidance and counseling staff that provide services to students • Social work staff that provide services to students • Health staff that provide services to students • Staff that provide administrative services to students • Pre/post employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Staff that provide instructional services to students (Function 11)

70 Debt Service

This function code series is used for expenditures that are used for the payment of debt principal and interest.

71 Debt Service

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable - Current Year.

Function Codes	
Major	Detail
X	X

For this function the school district is to use Program Intent Code 99 (Undistributed), and Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Please note that for financial reporting purposes only, principal, interest and bond issuance costs and fees are broken down further by Data Control Codes. Refer to the Sample Annual Financial and Compliance Report in Appendix 10 as well as the GASB Audit Data Feed instructions located in the Electronic Report Submission section of the Financial Audits website.

Function 71 - Costs to Include:	Function 71 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Bond principal • Interest on bonds • Capital lease principal • Capital lease purchase interest • Principal on long-term debt • Interest on long-term debt • Interest on short term notes • Principal on school bus loans (that exceed one year in duration) • Interest on school bus loans 	<ul style="list-style-type: none"> • Short-term debt principal - 12 months or less in duration (record initial liability and repayment as a credit and debit to Notes Payable liability account respectively) • Acquisition or purchase of land and/or buildings financed with debt (Function 81)

Function Codes	
Major	Detail
X	X

80

Capital Outlay

This function code series is used for expenditures that are acquisitions, construction, or major renovation of school district facilities.

81

Facilities Acquisition and Construction

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function 81 - Costs to Include:	Function 81 - Costs to Exclude (with Correct Function)
<ul style="list-style-type: none"> Acquisition or purchase of land and/or buildings Remodeling or construction of buildings 	<ul style="list-style-type: none"> Debt service expenditures associated with debt to finance capital construction (Function 71) Debt service expenditures associated with capital leases to

Function Codes	
Major	Detail
X	X

Function 81 - Costs to Include:	Function 81 - Costs to Exclude (with Correct Function)
<ul style="list-style-type: none"> • Major improvement to sites • Initial installation or extension of service systems or other equipment • Initial capital outlay to equip new facilities • Capital outlays under capital leases (this does not include lease payments) • Pre/post employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • finance capital items (Function 71) • Capital expenditures that do not relate to major renovation or construction (charge to appropriate function) • Equipment for facilities maintenance and operation (Function 51)

90 Intergovernmental Charges

“Intergovernmental” is a classification that is appropriate where one governmental unit transfers resources to another. In particular, Chapter 41 purchase of WADA and the transfer of students where one school district pays another school district for educating students are examples of intergovernmental charges.

91 Contracted Instructional Services Between Public Schools

This function code is used for expenditures that are used for:

- Providing financial resources for services in another public school through a contract for education of nonresident students under Subchapter E, Chapter 41, TEC
- Purchasing attendance credits from the state under Subchapter D, Chapter 41, TEC

Function Codes	
Major	Detail
X	X

Costs for contractual arrangements under Subchapter E, Chapter 41, are recorded under this function code only if the agreement is to pay for services managed and administered by another school district receiving payments under Subchapter E, Chapter 41, TEC. This function is to be used exclusively for the purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts.

For this function, the school district is to use Program Intent Code 99 (Undistributed) and Organization Code 999 (Undistributed).

Function 91 - Costs to Include:	Function 91 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Purchase of WADA from other school districts • Purchase of WADA from the state • Technology Consortium costs under Option 4 • Career and Technology education programs under TEC 41.125 	<ul style="list-style-type: none"> • Tuition paid by the school district for students to attend college during the regular school day (Function 11) • Tuition paid by the school district for students who attend classes in another school district which is not part of a Public Education Grant or transfer of an entire grade (Function 99)

92 Incremental Costs Associated with Chapter 41, Texas Education Code, Purchase or Sale of WADA

This function code is used for expenditures that are for the purpose of positioning a school district with excess wealth per WADA to purchase attendance credits either from the state or from other school district(s).

Function Codes	
Major	Detail
X	X

Certain expenditures must be accounted for by organization code and program intent code. See Organization Code section and Program Intent section for guidance concerning mandatory and optional uses.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

For this function the school district is to use Program Intent Code 99 (Undistributed) and Organization Code 999 (Undistributed).

Function 92 - Costs to Include:	Function 92 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> Salaries and expenditures related to the cost of collecting excess taxes to purchase or sell WADA Salaries and expenditures related to the cost of legal fees or elections expenses incurred to purchase WADA 	<ul style="list-style-type: none"> Normal tax collection costs of the school district (Function 41) Normal legal and election costs of the school district (Function 41) Delinquent tax attorney fees (use liability object account code 2110, Accounts Payable)

93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement.

The appropriate program intent code should be used for these expenditures. Use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

Function Codes	
Major	Detail
X	X

Function 93 - Costs to Include:	Function 93 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Payments from member districts to fiscal agents of shared services arrangements, where fiscal agent will expend funds on behalf of member districts (Use Expenditure Object Code 6492) • Payments from fiscal agents to member districts of shared services arrangements, where member districts will expend funds (Use Expenditure Object Code 6493) 	<ul style="list-style-type: none"> • No other expenditures are allowed in this function

95 Payments to Juvenile Justice Alternative Education Programs

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

The appropriate program intent code should be used for these expenditures. Use **Organization Code 999 (Undistributed)** or **Organization Code 998 (Unallocated, Local Option)**.

Function 95 - Costs to Include:	Function 95 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> • Payments from school districts in which a student resides to a Juvenile Justice Alternative Education Program (Use Expenditure Object Code 6223) 	<ul style="list-style-type: none"> • No other expenditures are allowed in this function

Function Codes	
Major	Detail
X	X

℞ 97 Payments to Tax Increment Fund

This function code is used for expenditures that are for the purpose of providing financial resources paid into a tax increment fund under Chapter 311, Tax Code. The revenues are recorded under fund 199, Object 5746. The expenditures are recorded under fund 199, Object 6499.

The appropriate program intent code should be used for these expenditures. Use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

<p>Function 97 - Costs to Include:</p> <ul style="list-style-type: none"> • Payments into a tax increment fund under Chapter 311, Tax Code (Use expenditure object code 6499) 	<p>Function 97 - Costs to Exclude (with Correct Function):</p> <ul style="list-style-type: none"> • No other expenditures are allowed in this function
---	--

℞ 99 Other Intergovernmental Charges

This code is used to record other intergovernmental charges not defined above.

This function code is used for expenditures that are used for obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039, TEC.

<p>Function 99 - Costs to Include:</p> <ul style="list-style-type: none"> • Salaries and related expenditures, including tuition, to obtain instructional services from another school district for grade 	<p>Function 99 Costs to Exclude (with Correct Function):</p> <ul style="list-style-type: none"> • Tuition paid by the school district for students to attend college during the regular school day (Function 11)
---	--

Function Codes	
Major	Detail
X	X

Function 99 - Costs to Include:	Function 99 Costs to Exclude (with Correct Function):
<p>levels not provided by the sending school district (Use Expenditure Object Code 6222)</p> <ul style="list-style-type: none"> • Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (Use Expenditure Object Code 6213) 	<ul style="list-style-type: none"> • Tuition paid by the school district for students who attend classes in another school district which is not part of a Public Education Grant or transfer of an entire grade (Function 11) • Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved (Function 41)

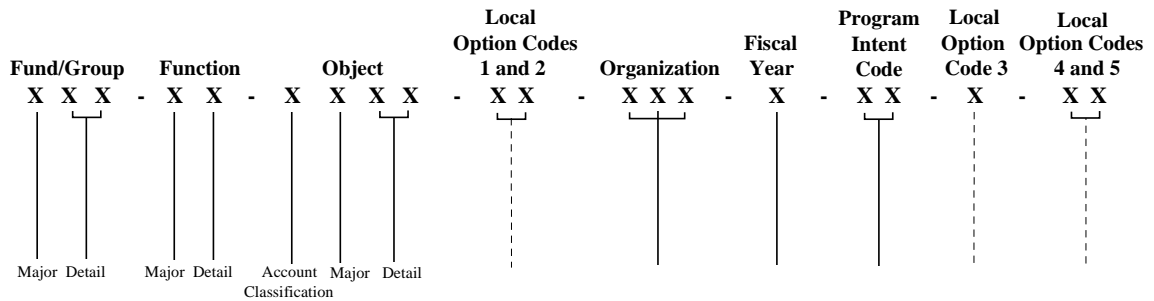
Function Codes	
Major	Detail
X	X

1.4.4 Asset Object Codes

Assets are probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events. Asset codes are four digit object codes, and are the sixth through ninth digits in the code structure described in the Account Code Overview. These codes are distinguished from other types of object codes as they always begin with the digit “1.” School districts may optionally account for transactions at a more detailed level than the level indicated. The **R** by a code indicates that the code is required for reporting purposes ([PEIMS](#) and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

Exhibit 32. Asset Object Code Structure

The Code Structure



Object Codes:
Assets (1XXX)

Asset Object Codes		
Class	Major	Detail
X	X	XX

1000**ASSETS AND OTHER DEBITS**

Assets are recorded as debits in three categories:

- (1) current assets
- (2) capital assets, and
- (3) restricted assets

Other debits are recorded as debits in two categories:

- (1) amounts to be provided for payment of debt principal
- (2) amounts available for payment of debt principal.

1100**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents of a school district are recorded in the 1110 series of accounts.

1101-1109 **Cash and Cash Equivalents** (These accounts are converted to 1110 for financial statement purposes)

These accounts are to be used, at the option of the school district, to record the school district's cash on deposit and cash on hand as well as temporary cash equivalents. A school district may elect to utilize these account codes to identify separately different cash and investment types. School districts may elect to maintain separate accounts for various cash and cash equivalents types. Object codes 1101 through 1109 may be used to segregate the different classes of accounts shown below. Cash and cash equivalents include the following:

Asset Object Codes		
Class	Major	Detail
X	X	XX

- Cash in Banks

This account is debited with all cash receipts, the contra entry being a credit to a receivable account, revenue, deferred revenue or other uses account. Credits to this account arise from disbursements or return of checks previously deposited.

- Cash in Office

This account is debited on August 31 with any receipts which are attributable to the fiscal year then ending because a lack of time prevented the receipts from being processed and deposited prior to August 31. This account would be cleared on September 1.

- Cash with Fiscal/Paying Agent

This account, which is used for fiscal/paying agents of debt service, is debited as deposits are made with the coupon paying agents. As coupons and bonds are presented the entries would result in a credit to this account and a debit to either coupons or bonds payable.

- Payroll Bank Account

This account is debited with the amount of the net payroll (gross payroll less employee deductions) or the gross payroll depending on which basis of the two is selected by school district. Credits to this account arise from the issuance of payroll checks.

- Imprest Funds

This account represents the amount of cash and evidence of cash disbursements that are held on an imprest basis (petty cash).

- Short-term [investments](#)

Asset Object Codes		
Class	Major	Detail
X	X	XX

℞ 1110 Cash and Temporary Investments

℞ 1110 Cash and Cash Equivalents

This account is to be used to record all of a school district's cash on deposit and cash on hand as well as temporary cash equivalents. A school district may elect to utilize the preceding accounts to identify separately different cash and cash equivalents. School districts may elect to maintain separate accounts for various cash and cash equivalents.

℞ 1120 Investments – Current

This account is to be used to record all securities that are expected to be held for less than one year and that generate revenue in the form of interest or dividends. This account includes certain items (e.g., most certificates of deposit) that are classified as deposits in the notes to the financial statements to disclose custodial credit risk.

See account 1910 for long-term investments.

1200 RECEIVABLES

Receivables due for outlays made and expected receipts are charged to the 1200 series of accounts. The credit entry is to deferred revenues (in the instance of property taxes receivable), a revenue account, allowance for uncollectible taxes or fund balance. When monies are received, the appropriate receivable account is credited and the debit entry is to a cash account. The following accounts are included in this classification:

℞ 1210 Property Taxes - Current

This account is debited with the current year tax levy that is due.

Asset Object Codes		
Class	Major	Detail
X	X	XX

℞ 1220**Property Taxes - Delinquent**

This account is used to record taxes for the current year's levy that are past-due as well as for previous years' tax levies that are past-due.

℞ 1230**Allowance for Uncollectible Taxes (Credit)**

This account represents a credit against taxes, penalties, and tax interest receivable determined as a result of historical tax collecting experience.

1240**Due from Other Governments**

These accounts are used to record amounts receivable from other governmental entities.

℞ 1241**Due from State**

This account represents amounts earned/allocated to a school district from state sources (including federal funds received from state sources) that exceed amounts received during the fiscal year.

℞ 1242**Due from Federal Agencies**

This account represents amounts earned by a school district under a federal financial assistance program in excess of cash receipts during the fiscal year.

℞ 1243**Due from Other Governments**

This account represents amounts receivable from other governmental entities, including counties, councils of government, cities and other school districts.

Asset Object Codes		
Class	Major	Detail
X	X	XX

℞ 1250**Accrued Interest**

This account is used to record the amount of interest earned and measurable through month end or fiscal year end on all interest-bearing cash accounts and [investments](#) outstanding at that date.

1260**Due from Other Funds**

These accounts represent amounts due from other funds. The following accounts are included in this classification:

℞ 1261**General Fund**

This account represents amounts due from the general fund to other funds of the school district.

℞ 1262**Special Revenue Fund**

This account represents amounts due from the special revenue fund to other funds of the school district.

℞ 1263**Debt Service Fund**

This account represents amounts due from the debt service fund to other funds of the school district.

℞ 1264**Capital Projects Fund**

This account represents amounts due from the capital projects fund to other funds of the school district.

℞ 1265**Enterprise Fund**

This account represents amounts due from the enterprise fund to other funds of the school district.

Asset Object Codes		
Class	Major	Detail
X	X	XX

℞ 1266 Internal Service Fund

This account represents amounts due from the internal service fund to other funds of the school district.

℞ 1267 Trust and Agency Funds

This account represents amounts due from the trust and agency funds to other funds of the school district.

℞ 1268 Permanent Funds

This account represents amounts due from the permanent funds to other funds of the school district.

℞ 1290 Other Receivables

This account includes all other accounts receivable not specifically identified above. Examples may consist of amounts due from employees, due from external sources (other than from other governments), rents, fees, self-[insurance](#) recoveries, etc.

1300 INVENTORIES

These accounts include value, at cost, of stored noncapital goods on hand that will be charged as expenditures/expenses when issued for use (consumption method of accounting for inventory items). Inventories are sometimes controlled through a central location. If a school district uses the purchases method, an immediate charge for inventory costs is recorded under the appropriate supply expenditure code and inventories are not reported on the balance sheet unless there is a significant amount at the fiscal year end. Amounts reported for inventories under the purchases method on the balance sheet are not available to finance current or future Governmental Fund type expenditures/expenses (because they have been recorded as expenditures/expenses in a prior year). As a result, the amount reported as inventories (excluding commodities)

Asset Object Codes		
Class	Major	Detail
X	X	XX

on the balance sheet is also reported as a credit to account code 3410, Reserve for Investment in Inventories.

℞ 1310 Inventories - Supplies and Materials

This account includes inventories of supplies and materials for school districts using the consumption method of accounting for inventories.

1400 OTHER CURRENT ASSETS

These accounts are debited with any items which are properly chargeable to the operations of future periods, the contra entry being a credit to cash, a liability account or, in the case of an adjustment, an expenditure account. Credits to these accounts arise from journal entries recording period charges, the contra entry being a debit to an expenditure account.

℞ 1410 Deferred Expenditures/Expenses

This account represents certain disbursements that may need to be made in one period but are more accurately reflected in part as an expenditure of the next fiscal year. The credit entry is to cash. This is reversed in a subsequent fiscal period with a credit here and a debit to the appropriate expenditure account.

℞ 1420 Capitalized Bond and Other Debt Issuance Costs

This account represents certain bond and other debt issuance costs, including lease-purchase debt issuance costs that are capitalized.

℞ 1430 Premium and Discount on Issuance of Bonds (Delete effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)

Asset Object Codes		
Class	Major	Detail
X	X	XX

This account represents amounts to be amortized as debt premium and/or discount in connection with the issuance of debt. Historically, amounts have been recorded in Account 1430; however, moving to account number 2516 is more consistent with reporting the discount or premium as a direct deduction from or addition to the face amount of the liability. The same effect can be produced by grouping account 1430 with the debt accounts in a report-writer package for financial statement preparation purposes.

℞ 1490

Other Current Assets

This account includes all other current assets not specifically identified above.

1500

LAND, BUILDINGS AND EQUIPMENT

These accounts include the value of land, buildings, furniture and equipment. Capital assets of school districts are recorded at cost or estimated cost at the time of acquisition. If capital assets are donated, assets are recorded at estimated fair market value at the time of acquisition. Capital assets of Governmental Fund Types and Expendable Trust funds are recorded in the General Capital Asset Account Group, and capital assets of Proprietary Fund Types and similar trust funds are recorded in those fund types.

℞ 1510

Land Purchase and Improvements

This account includes the value of land that is owned outright, whether purchased or donated. Included in the value of land are capital improvements, other than buildings, acquisition costs and other costs necessary to alter the land for its intended purpose.

℞ 1520

Buildings and Improvements

This account includes the value of buildings that are owned outright, whether purchased, constructed or donated. Included in the value of buildings are capital improvements, permanently attached furniture and equipment, and any costs incurred in acquisition.

Asset Object Codes		
Class	Major	Detail
X	X	XX

1530**Furniture and Equipment**

This account includes the value of furniture and equipment meeting capital outlay criteria, \$5,000 cost per unit or more and a useful life of more than one year (see the 6600 series of expenditure/expense account codes). These assets are owned outright, whether purchased or donated. Included in the cost or estimated fair market value are any costs incurred in acquisition, such as, expenditures/expenses for freight and installation, and other costs necessary to render the item operable.

℞ 1531**Vehicles****℞ 1539****Furniture and Equipment****1540****Capital Assets - District Defined**

This account is used at the discretion of the school district if the school district policy requires the capitalization of items that individually or, as a group, are less than the \$5,000 criterion identified in the 1530 accounts (see the 6600 series of expenditure/expense account codes), or local criteria for grouped assets. These assets are owned outright, whether purchased or donated. Included in the cost or estimated fair market value are any costs incurred in acquisition, such as expenditures /expenses for freight and installation, and other costs necessary to render the item operable.

℞ 1541**Vehicles****℞ 1549****Furniture and Equipment****1550****Assets Purchased Under Capital Leases**

Capital lease transactions are authorized by [Local Government Code](#) Chapter 271, Subchapter A. This includes the total value of items under long-term capital leases. These types of lease agreements may include a purchase provision. At the inception of

Asset Object Codes		
Class	Major	Detail
X	X	XX

the capital lease, the appropriate capital asset account shown below is debited in the amount of the net present value of the capital lease payments. Assets purchased under capital leases by Governmental Fund Types and Expendable Trust funds are recorded in the general capital asset accounts, while those for Proprietary Fund Types and similar trust funds are accounted for through the appropriate fund. Types of capital assets that may be under capital lease are:

℞ 1551 Buildings

℞ 1559 Furniture and Equipment

1560 Library Books and Media

Use this code grouping to record the value of library books and media. Library books and media such as CDs/DVDs, learning diskettes, software and film may be recorded in a capital assets system as a block of items purchased; however, the library should maintain an acquisition ledger that records the detailed cost of each book.

℞ 1569 Library Books and Media

1570 Accumulated Depreciation

These codes are to be used in those proprietary and trust funds where it is necessary to measure capital maintenance.

℞ 1571 Accumulated Depreciation - Buildings

℞ 1572 Accumulated Depreciation - Vehicles

℞ 1573 Accumulated Depreciation - Furniture and Equipment

℞ 1574 Accumulated Depreciation - Library Books and Media

Asset Object Codes		
Class	Major	Detail
X	X	XX

℞ 1576 Accumulated Depreciation - Capital Leases

℞ 1577 Accumulated Depreciation – Infrastructure

℞ 1578 Accumulated Depreciation - Art and Collections

℞ 1579 Accumulated Depreciation – Historical Treasures

℞ 1580 Construction in Progress

This account is debited as expenditures/expenses are incurred to record in the Capital Projects Fund or appropriate fund the value of construction that has been accepted by a school district and for which a contractor has been or will be paid. At the completion of construction, this account is credited, and the appropriate capital asset account is debited for the cost of the asset.

1590 Other Capital Assets – Infrastructure, Art, Historical Treasures, and Collections

These accounts include the value of infrastructure assets, art, historical treasures, collections and similar assets. Capital assets of school districts are recorded at cost or estimated cost at the time of acquisition. If infrastructure assets, art, collections and/or historical treasures are donated, these assets are recorded at estimated fair market value at the time of acquisition or donation. Capitalization of collections is encouraged, but is not required if certain conditions are met as prescribed in GASB Statement No. 34.

℞ 1591 Infrastructure Assets - Roads

℞ 1592 Infrastructure Assets – Drainage Systems

℞ 1593 Infrastructure Assets – Water Systems

Asset Object Codes		
Class	Major	Detail
X	X	XX

℞ 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 - 1790 Reserved For Future State Definition

These classifications are reserved for future state designation and are not to be used by the school district.

1800 RESTRICTED ASSETS

These are assets that are set aside for specific purposes. Restrictions on assets generally occur in Proprietary and Fiduciary Fund Types. An example is a scholarship fund that must be used for a specific purpose.

℞ 1810 Cash and Temporary Investments

This account is to be used to account for cash and temporary [investments](#) that are restricted as to use.

℞ 1890 Other Restricted Assets

This account is to be used to account for assets other than cash and temporary [investments](#) that are restricted as to use.

Asset Object Codes		
Class	Major	Detail
X	X	XX

1900**OTHER ASSETS**

These accounts are to be used to account for other assets not specified above.

℞ 1910**Long-Term Investments**

This account is to be used to account for long-term [investments](#), which are investments that are expected to be held for more than a year or the current operating cycle, whichever is longer. In governmental funds, the long-term investment balance is reflected under reserve of fund balance, code 3490.

See account 1110 for temporary investments.

℞ 1990**Other Assets**

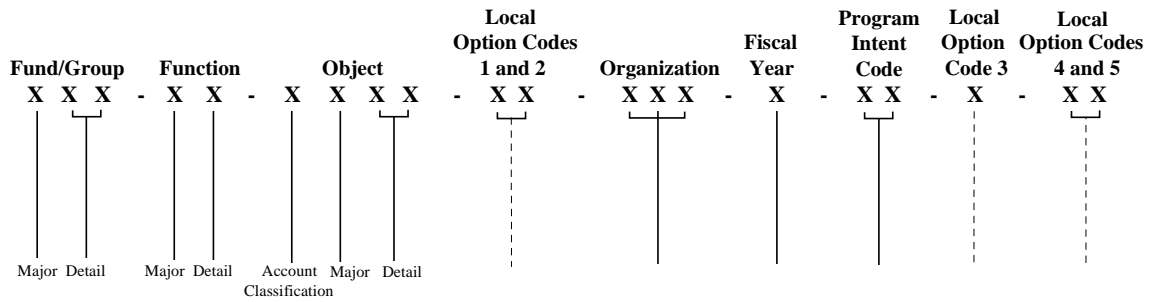
This account is to be used to account for other assets not specified in the 1100 - 1800 series of accounts or account 1910.

1.4.5 Liability Object Codes

Liabilities are probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. Liability codes are four digit object codes, and are the sixth through ninth digits in the code structure described in the Account Code Overview. These codes are distinguished from other types of object codes as they always begin with the digit “2.” School districts may optionally account for transactions at a more detailed level than the level indicated. The ℞ by a code indicates that the code is required for reporting purposes ([PEIMS](#) and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

Exhibit 33. Liability Object Code Structure

The Code Structure



Object Codes:
Liabilities (2XXX)

————— Indicates a mandatory code for State reporting purposes
 - - - - - Indicates a code that may be used at local option

2000

LIABILITIES

Liabilities are recorded as credits in two broad categories:

- (1) current liabilities, and
- (2) long-term debts

2100

CURRENT PAYABLES

℞ 2110

Accounts Payable

This account represents credit entries for actual liabilities for goods and services received, with the debit entry to an expenditure account. Included in this account would be:

Liability Object Codes		
Class	Major	Detail
X	X	XX

Trade payable - represents amounts due to outside entities resulting from goods or services received. This represents amounts due to vendor that have not been paid at the end of an accounting period.

Judgments payable- represents amounts currently due to claimants or plaintiffs as a result of self-[insurance](#) claims, settlements, court judgments, etc.

Delinquent tax attorneys payable- represents amounts collected as “costs” from a taxpayer and subsequently paid to an attorney for collecting delinquent taxes.

2120 Bonds and Loans Payable - Current Year

℞ 2121 Bonds Payable - Current Year

This account represents amounts due for current bond coupons or other bond principal payments. Since payments are considered as recurring transactions by generally accepted accounting principles, debits are made to expenditure account 6511, Bond Principal in the Debt Service Fund. Under the modified accrual accounting method, this code is used in the financial statements only if the payment is overdue.

℞ 2122 Loans Payable - Current Year

This account represents amounts due for the current year on notes, warrants, or other evidence of nonbonded indebtedness. See Debt section and Accounting for Debt Transactions section for the accounting treatment for short-term debt (debt to be repaid within twelve months).

℞ 2123 Other Liabilities - Current

This account represents amounts due (recognized as accrued current liabilities) within one year for miscellaneous liabilities, including compensated absences, workers' compensation, self-

Liability Object Codes		
Class	Major	Detail
X	X	XX

funded self-[insurance](#), legal claims and judgments, certain pension plan liabilities and other current liabilities (debt to be repaid within twelve months).

℞ 2130 Capital Leases Payable - Current Year

This account represents amounts due as a result of a capital lease agreement. In Governmental Fund Types, the principal payment is to be recorded in the fund in which the lease proceeds amount was recorded. Under the modified accrual accounting method, this code is used in the financial statements only if the payment is outstanding.

2140 Interest Payable

These accounts are credited as interest become currently payable. The contra entries are debits to the respective Interest Expense accounts (account 6520 series). Under the modified accrual accounting method, this code is used in the financial statements only if the payment is outstanding.

℞ 2141 Bond Interest Payable

℞ 2142 Loan Interest Payable

℞ 2143 Capital Lease Interest Payable

2150 Payroll Deductions and Withholdings

These accounts are credited when the net payroll check which is issued to an employee is recorded as a credit to cash and a debit to accrued wages payable. A debit to these accounts occurs when cash is credited and this account is debited as Teacher Retirement System of Texas (TRS), etc., is paid.

Liability Object Codes		
Class	Major	Detail
X	X	XX

℞ 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

This account represents amounts earned by employees, but not yet paid.

2170 Due to Other Funds

These accounts represent amounts owed to one fund by another fund. The following accounts are included in this classification:

℞ 2171 General Fund

This account represents amounts owed to the general fund from other funds of the school district.

℞ 2172 Special Revenue Fund

This account represents amounts owed to the special revenue fund from other funds of the school district.

Liability Object Codes		
Class	Major	Detail
X	X	XX

℞ 2173 Debt Service Fund

This account represents amounts owed to the debt service fund from other funds of the school district.

℞ 2174 Capital Projects Fund

This account represents amounts owed to the capital projects fund from other funds of the school district.

℞ 2175 Enterprise Fund

This account represents amounts owed to the enterprise fund from other funds of the school district.

℞ 2176 Internal Service Fund

This account represents amounts owed to the internal service fund from other funds of the school district.

℞ 2177 Trust and Agency Funds

This account represents amounts owed to the trust and agency funds from other funds of the school district.

℞ 2178 Permanent Funds

This account represents amounts owed to the permanent fund from other funds of the school district.

2180 Due to Other Governments

These accounts are used to record amounts owed to other governmental entities.

Liability Object Codes		
Class	Major	Detail
X	X	XX

℞ 2181 Due to State

This account is used to record amounts owed to state entities.

℞ 2182 Due to Federal Agencies

This account is used to record amounts owed to federal agencies.

℞ 2183 Due to Other Governments

This account is used to record amounts owed to other governmental entities, including counties, councils of government, cities and other school districts.

℞ 2184 Due to Government Unit - Taxes

This account is used to record amounts owed to government units as a result of one governmental entity collecting ad valorem tax revenues for another.

℞ 2190 Due to Student Groups

These accounts are used to record amounts owed to student groups within the agency funds. Amounts recorded as Due to Student Groups equal the difference between amounts recorded as assets and any recorded liabilities of student groups, such as accounts payable (there is not to be an amount reported as fund balance pertaining to student groups under agency funds).

2200 ACCRUED EXPENDITURES/EXPENSES

℞ 2210 Accrued Expenditures/Expenses

This account is used to record a liability for services or goods received in the current period which will not be paid until a later

Liability Object Codes		
Class	Major	Detail
X	X	XX

period, not appropriately recorded under another account, such as, accounts payable. The contra entry is to the appropriate expenditure account. This account is debited when the expense is paid.

2300

DEFERRED REVENUE

℞ 2310

Deferred Revenue

This account is credited for the amount of receipts not properly recognized at the time as revenues. For the General Fund at the fiscal year end this amount is usually equal to at least the difference between property taxes and the allowance for uncollectible taxes less the amount recorded for 60 days collections, if any, allowed under revenue recognition rules of the Governmental Accounting Standards Board.

Object 2310 - Deferred Revenue to Include:	Object 2310 - Deferred Revenue to Exclude:
<ul style="list-style-type: none"> • Advance payment of tuition • Cash advance for a federally funded grant, not yet expended • Current and delinquent property taxes due • Overpayment of property taxes (current or delinquent) to be applied to future years • Preseason football ticket sales • Pre-payment of long-term vendor contracts 	<ul style="list-style-type: none"> • All receipts recognized as revenues

Liability Object Codes		
Class	Major	Detail
X	X	XX

2400**PAYABLE FROM RESTRICTED ASSETS**

These accounts are used to record liabilities that relate to restricted assets. Payables from restricted assets generally are the result of operations from Proprietary and Fiduciary Fund Types. An example is a payment due as a result of a scholarship grant.

℞ 2410 Construction Contract

℞ 2420 Fiscal Agent

℞ 2430 Accrued Interest

℞ 2440 Other

2500**BONDS AND LOANS PAYABLE - LONG-TERM**

℞ 2510 Bonds Payable - Long-Term

This account represents amounts of outstanding bonded indebtedness to be retired in future accounting periods. These amounts are recorded as credits in the General Long-Term Debt Fund. Whenever bonds become due, this account is debited and account 2121, Bonds Payable - Current Year, is credited in the Debt Service Fund.

℞ 2511 Deferred Gain/Loss on Defeasance of Bonds

This account represents deferred gain or loss in connection with the defeasance of bonds.

℞ 2512 Accumulated Accretion on Capital Appreciation Bonds

Liability Object Codes		
Class	Major	Detail
X	X	XX

This account represents the cumulative amount of accreted interest on capital appreciation bonds (CABs). The amount recorded under this object code is accounted for by individual CAB. At the maturity of a CAB, the accreted amount of interest for the CAB plus the discounted value recorded for the CAB debt will equal the face value of the debt instrument.

℞2516 Premium and Discount on Issuance of Bonds (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)

This account represents amounts to be amortized as debt premium and/or discount in connection with the issuance of debt. Previously, amounts have been recorded in Account 1430 with the same name; however, this account number is more consistent with reporting the discount or premium as a direct deduction from or addition to the face amount of the liability. The same effect can be produced by grouping account 1430 with the debt accounts in a report-writer package for financial statement preparation purposes.

℞ 2520 Loans Payable - Long-Term

This account is used to record the liability for long-term loans. As installments become currently payable, this account is debited and Account 2122, Loans Payable - Current Year, is credited. This account is used to record long-term loans payable by Proprietary Fund Types and similar trust funds (long-term loans of Governmental Fund types and Expendable Trust funds are recorded in the General Long-Term Debt Fund).

2530 OTHER LONG-TERM DEBT PAYABLE

℞ 2531 Capital Leases Payable - Long-Term

This account is used to record amounts due in future accounting periods as the result of a capital lease agreement. These are recorded as credits in the General Long-Term Debt Fund for Governmental Fund Types and Expendable Trust funds and in the

Liability Object Codes

Class	Major	Detail
X	X	XX

appropriate fund for Proprietary Fund Types and similar trust funds. The amount recorded for a capital lease is the current value of the future lease payments.

℞ 2532 Vested Vacation Benefits Payable

This account is used to record vested vacation benefits. As the benefits accumulate, this account is credited for amounts that will not be liquidated during the current fiscal year upon the retirement or resignation of personnel. The contra entry is to account 1640 Amounts to be Provided for Payment of Vested Vacation Benefits and account 1740 Amounts Available for Payment of Vested Vacation Benefits.

℞ 2590 Other Long-Term Liabilities

This account is used to record long-term liabilities not defined elsewhere. This account represents amounts due after more than one year from the balance sheet date (recognized as accrued long-term liabilities) for miscellaneous liabilities, including compensated absences, workers' compensation, self-funded self-[insurance](#), legal claims and judgments, certain pension plan liabilities and other long-term liabilities (debt to be repaid beyond the following twelve-month period).

1.4.6 Fund Balances/Net Assets Object Codes

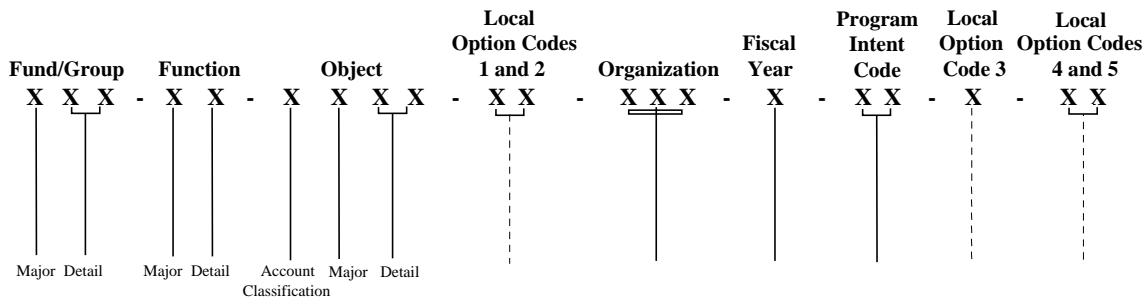
Fund balances/net assets represent the difference between the assets and liabilities of a fund. These codes are four digit object codes, and are the sixth through ninth digits in the code structure described in the Account Code Overview. These codes are distinguished from other types of object codes as they always begin with the digit "3." School districts may optionally account for transactions at a more detailed level than the level indicated. The **℞** by a code indicates that the code is required for reporting purposes ([PEIMS](#) and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

In preparation for implementation of GASB 54, which clarifies definitions of governmental fund types, the proposed new accounts have been listed for those districts interested in

early implementation (these accounts have not been added for PEIMS reporting yet). The new account descriptions for those account titles to be changed appear after a forward slash for the account name. In adding or modifying accounts, TEA has tried to maintain similar classifications to those used in the past for ease of implementation. GASB 54 is required to be implemented for all districts for their fiscal year ending in 2011.

Exhibit 34. Fund Balances/Net Assets Object Code Structure

The Code Structure



Object Codes:
Fund Balances (3XXX)
Fund Net Assets and Equity

————— Indicates a mandatory code for State reporting purposes
 - - - - - Indicates a code that may be used at local option

3000

FUND BALANCES/NET ASSETS

Fund balances and net assets are recorded as credits to six categories prior to the implementation of GASB 54:

- (1) Invested in Capital Assets, Net of Related Debt
- (2) Restricted Net Assets

Fund Equity Object Codes		
Class	Major	Detail
X	X	XX

- (3) Unrestricted Net Assets
- (4) Reserved Fund Balance
- (5) Designated Fund Balance
- (6) Unreserved, Undesignated Fund Balance

The first 3 categories apply to the government-wide financial statements, while the second 3 categories apply to governmental fund financial statements.

Fund balances and net assets are recorded as credits to eight categories after the implementation of GASB 54:

- (1) Invested in Capital Assets, Net of Related Debt
- (2) Restricted Net Assets
- (3) Unrestricted Net Assets
- (4) Nonspendable Fund Balance
- (5) Restricted Fund Balance
- (6) Committed Fund Balance
- (7) Assigned Fund Balance
- (8) Unassigned Fund Balance

The first 3 categories apply to the government-wide financial statements, while the second 5 categories apply to governmental fund financial statements.

3100

Reserved For Future State Definition

Fund Equity Object Codes		
Class	Major	Detail
X	X	XX

3200**INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT**

This account is used to record the net asset component - invested in capital assets, net of related debt – which represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is reported in the government-wide financial statements and in financial statements for Proprietary Fund Types and/or fiduciary funds of a school district.

3300**Reserved For Future State Definition****3400-3600****FUND BALANCE****3400****RESERVED / NONSPENDABLE OR RESTRICTED FUND BALANCE**

These accounts are used to record reserved / nonspendable or restricted fund balances. Reserved / Nonspendable fund balance is that portion of fund equity which is not available for appropriation. Restricted fund balance is that portion of fund equity which has been legally separated for a specific purposes.

℞ 3410**Reserve for Investment in Inventories / Nonspendable Inventories**

This account is used to record the reserve / nonspendable portion for investment in inventories, which must agree with the inventory balance in account 1310, Inventories - Supplies and Materials, except for commodity inventories. Commodity inventories received through the US Department of Agriculture are to be offset with deferred revenue and not the reserve for inventories.

℞ 3415**Nonspendable Long-Term Loans/Notes Receivable (Effective July 1 or September 1, 2010 depending on fiscal year)**

Fund Equity Object Codes		
Class	Major	Detail
X	X	XX

This account is used to record the nonspendable amount of long-term loans or notes receivable.

℞ 3420 Reserve for Retirement of Long-Term Debt (Delete effective July 1 or September 1, 2010 depending on fiscal year)

This account is used to record the reserve of the Debt Service Fund for retirement of long-term debt, which represents the amounts necessary to retire long-term debt principal prior to implementation of GASB 54. After implementation of GASB 54, these amounts are to be recorded in 3480).

℞ 3425 Nonspendable Endowment Principal (Effective July 1 or September 1, 2010 depending on fiscal year)

This account is used to record the nonspendable principal amount of a permanent fund.

℞ 3430 Reserve for Prepaid Items / Nonspendable Prepaid Items

This account is used to record the reserve / nonspendable portion of fund balance to indicate that prepaid items included in assets do not represent expendable available financial resources.

℞ 3440 Reserve for Outstanding Encumbrances (Delete effective July 1 or September 1, 2010 depending on fiscal year)

This account is used to account for the reserve for encumbrances representing commitments related to unperformed contracts for goods or services. Refer to the Encumbrance Accounting section for further guidance on encumbrances prior to implementation of GASB 54. Subsequent to implementation of GASB 54, amounts are reported as a commitment or assignment according to the purpose of the expenditure.

Fund Equity Object Codes		
Class	Major	Detail
X	X	XX

℞ 3445**Nonspendable Other (Effective July 1 or September 1, 2010 depending on fiscal year)**

This account is used to account for any other items meeting the definition of nonspendable.

℞ 3450**Reserve for Food Service / Restricted for Federal /State Funds Grant Restrictions**

This account is used to record the reserve for food service that represents the amount available for the food service program pursuant to the mandates of the National School Lunch and Breakfast Program. After implementation of GASB 54, it will reflect restrictions for any federal or state grant balances.

℞ 3460**Reserve / Restricted for Fund Balances of Consolidated School Districts**

This reserve / restriction is used for fund balances of school district(s) that were consolidated under Subchapter H, Chapter 41, [Texas Education Code](#) (TEC). Amounts reserved / restricted under this code may be used only for the benefit of the schools of the previously existing individual school districts that generate the funds.

℞ 3470**Reserve / Restricted for Capital Acquisitions and Contractual Obligations**

This account is used for recording the reserve / restriction for contractual obligations issued, representing funds available to purchase personal property items pursuant to the school district's "Resolution or Order Authorizing the Sale of Contractual Obligations." Examples include contractual obligations issued directly by a district, or those issued through participation in a program such as CAP-- Capital Acquisition Program.

Fund Equity Object Codes		
Class	Major	Detail
X	X	XX

℞ 3480**Restricted for Retirement of Long-Term Debt (Effective July 1 or September 1, 2010 depending on fiscal year)**

This account is used to record the restriction of the Debt Service Fund for retirement of long-term debt, which represents the amounts necessary to retire long-term debt principal.

℞ 3490**Other Reserves / Restrictions of Fund Balance**

This account is used to record other reserves / restrictions of fund balance not described above.

3500**DESIGNATED / COMMITTED OR ASSIGNED FUND BALANCE**

The designated / committed or assigned fund balance represents tentative plans for the future use of financial resources. Designations /commitments require Board action to earmark fund balance for bona fide purposes that will be fulfilled within a reasonable period of time. Assignments do not require approval in the board minutes and can also be made by an official or body to which the board has delegated authority. Funds other than the general fund report the remainder fund balance as assigned.

℞ 3510**Designated / Committed Fund Balance - Construction**

This account is used to record the designation /commitment for construction plans by the school district for construction projects not funded by bonded debt.

℞ 3520**Designated / Committed Fund Balance - Claims and Judgments**

This account is used to record the designation /commitment for claims and judgments and represents funds earmarked for payment for such purposes.

Fund Equity Object Codes		
Class	Major	Detail
X	X	XX

℞ 3525**Committed Fund Balance – Retirement of Loans/Notes Payable (Effective July 1 or September 1, 2010 depending on fiscal year)**

This account is used to record the commitment for loans and notes payable and represents funds earmarked for payment for such purposes. This relates to loans and notes payable committed by the board vs. the restrictive terms of the bond.

℞ 3530**Designated / Committed Fund Balance - Capital Expenditures for Equipment**

This account is used to record the designation /commitment for capital expenditures for equipment representing plans by the school district for major equipment expenditures not funded by bonded debt or Caps funds.

℞ 3540**Designated / Committed Fund Balance - Self-Insurance**

This account is used to record the designation /commitment for self-insurance representing funds set aside by the school district for actuarial liabilities of self-insurance programs.

℞ 3545**Other Committed Fund Balance (Effective July 1 or September 1, 2010 depending on fiscal year)**

This account is used to record other commitments of fund balance not described above.

℞ 3550**Assigned Fund Balance – Construction (Effective July 1 or September 1, 2010 depending on fiscal year)**

This account is used to record the assignment for construction represents plans by the school district for construction projects not funded by bonded debt.

Fund Equity Object Codes		
Class	Major	Detail
X	X	XX

**℞ 3560 Assigned Fund Balance - Claims and Judgments
(Effective July 1 or September 1, 2010 depending on fiscal year)**

This account is used to record the assignment for claims and judgments and represents funds earmarked for payment for such purposes.

℞ 3565 Assigned Fund Balance – Retirement of Loans/Notes Payable (Effective July 1 or September 1, 2010 depending on fiscal year)

This account is used to record the assignment for loans and notes payable and represents funds earmarked for payment for such purposes.

℞ 3570 Assigned Fund Balance - Capital Expenditures for Equipment (Effective July 1 or September 1, 2010 depending on fiscal year)

This account is used to record the assignment for capital expenditures for equipment representing plans by the school district for major equipment expenditures not funded by bonded debt or Caps funds.

℞ 3580 Assigned Fund Balance - Self-Insurance (Effective July 1 or September 1, 2010 depending on fiscal year)

This account is used to record the assignment for self-insurance representing funds set aside by the school district for actuarial liabilities of self-insurance programs.

℞ 3590 Other Designated / Assigned Fund Balance

This account is used to record other designations /assignments of fund balance not described above.

Fund Equity Object Codes		
Class	Major	Detail
X	X	XX

℞ 3600**UNRESERVED, UNDESIGNATED / UNASSIGNED FUND BALANCE**

The unreserved, undesignated / unassigned fund balance represents that portion of fund equity that is currently available to finance expenditures/expenses not already approved by the Board of Trustees or described under GASB 54 as the amount in excess of nonspendable, restricted, committed, and assigned fund balance (surplus).

3700**BUDGETARY FUND BALANCE - Locally Defined**

The budgetary fund balance code may be used to offset Object Control Codes 5010, 6010, 7010, and 8010. This account will have a zero balance at fiscal year end.

℞ 3800**RESTRICTED NET ASSETS**

This account is used to record the net asset component – restricted net assets – which represents net assets restricted by a source external to the district. This account is reported in the government-wide financial statements and in financial statements for Proprietary Fund Types and/or fiduciary funds of a school district.

℞ 3900**UNRESTRICTED NET ASSETS**

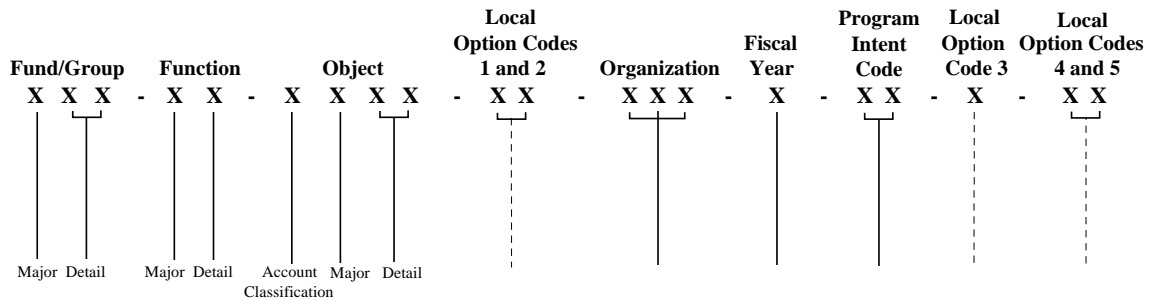
This account is used to record the net asset component – unrestricted net assets – which is reported in the government-wide financial statements and in financial statements for Proprietary Fund Types and/or fiduciary funds of a school district. Unrestricted net assets represents any net assets not classified in accounts 3200 and 3800.

Fund Equity Object Codes		
Class	Major	Detail
X	X	XX

1.4.7 Clearing Account Object Codes

Clearing account codes are four digit object codes, and are the sixth through ninth digits in the code structure described in Account Code Overview. These codes are distinguished from other types of object codes as they always begin with the digit “4.” School districts may optionally account for transactions at a more detailed level than the level indicated. The **R** by a code indicates that the code is required for reporting purposes ([PEIMS](#) and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

Exhibit 35. Clearing Account Object Code Structure



Object Codes:
Clearing Accounts (4XXX)

————— Indicates a mandatory code for State reporting purposes
 ----- Indicates a code that may be used at local option

These codes differ from other object codes as they are not reflected in the accounts shown on the school district's financial statements. Clearing accounts are used to balance the accounting records during interim periods and are closed to other accounts at the end of the fiscal year. Additional clearing accounts may be utilized as needed by a local school district.

4000 **CLEARING ACCOUNTS**

4300 **ENCUMBRANCE RESERVES**

4310 **Reserve for Encumbrances - Locally Defined**

This code is used, at the option of the school district, to record a credit entry when encumbrances are incurred. At year-end, this account is closed against outstanding encumbrances. The amount of valid encumbrances will be classified in account 3440, Reserve for Outstanding Encumbrances, to be re-encumbered at the beginning of the new fiscal year.

Fund Equity Object Codes		
Class	Major	Detail
X	X	XX

1.4.8 Revenue Object Codes

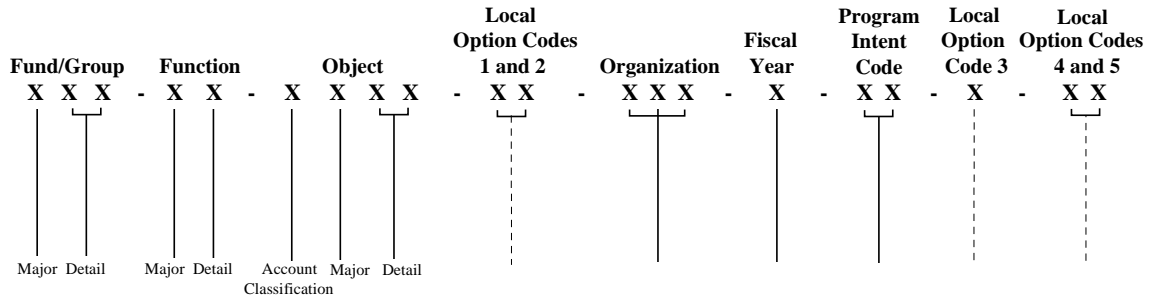
Revenues are defined as an increase in a school district's current financial resources. These codes are distinguished from other types of object codes as they always begin with the digit "5."

The school district's accounting records are to reflect revenues at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System ([PEIMS](#)) reporting (both budget and actual) purposes. If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the code structure should be used.

The \mathcal{R} by a code indicates that the code is required for reporting purposes ([PEIMS](#) and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

Exhibit 36. Revenue Object Code Structure

The Code Structure



Object Codes:
Revenues (5XXX)

————— Indicates a mandatory code for State reporting purposes
 - - - - - Indicates a code that may be used at local option

Governmental Accounting Standards Board (GASB) Codification 1600.106 states that revenues and other governmental fund financial resource increments are recognized when they are susceptible to accrual, which means they must be both measurable and available. Revenues are measurable when the amount of the revenues is subject to reasonable estimation. To be available, revenues must be subject to collection within the current period, or after the end of the period but in time to pay liabilities outstanding at the end of the current period.

Revenues recorded in the Proprietary Fund Type and similar trust funds are recognized when earned in essentially the same manner as in commercial accounting.

School districts must account for a variety of revenues, including property taxes, foundation fund entitlements, user charges and grants.

Revenue object codes are four digit object codes, and are the sixth through ninth digits in the code structure.

Revenue Object Codes

Class	Major	Detail
X	X	XX

5000**REVENUE CONTROL ACCOUNTS**

These codes consist of accounts that summarize estimated (budgeted) and actual (realized) revenues. These are optional codes and accounts that may be used in financial accounting applications for school districts.

5010**Estimated Revenues - Control - Locally Defined**

This account is debited at the beginning of the period for the amount of revenues anticipated. The credit entry is to the object code 3700 - Budgetary Fund Balance and this account is closed at year end. This control account is to be used at the option of the school district.

5020**Realized Revenues - Control - Locally Defined**

This account is credited for the total revenues realized (including any accrued amounts) during the period. The postings to the Revenue Ledger (detail revenue accounts) must be equal to this total realized revenue control account. The debit entry is to cash or a receivable account. At the end of the period this account is closed to Fund Balance. This control account is to be used at the option of the school district.

5700-5900**REVENUES**

Revenues are credited in the accounting period in which they become available and measurable.

5700**REVENUES FROM LOCAL AND INTERMEDIATE SOURCES****5710****Local Real and Personal Property Taxes**

Revenue Object Codes		
Class	Major	Detail
X	X	XX

All revenues from local real and personal property taxes are to be recorded in this code class. School districts should carefully classify tax (actual levy) and other tax revenues, such as penalties and interest, since tax collections impact state funding. This code class applies to school districts including component school districts of a consolidated taxing district.

℞ 5711 Taxes, Current Year Levy

This code is used to classify revenues realized as a result of collecting taxes for real and personal property as levied for the current year. This code is also used to classify revenues that are the current year component share of taxes from a consolidated taxing district. This includes past due, current delinquent and supplemental taxes for the current year levy. Taxes collected from current year assessments are to be prorated between the General and Debt Service Funds as applicable. School districts that elect to provide separate accounting for past due, current delinquent and supplemental taxes for the current year levy may use local option codes to do so.

Object 5711 Revenue to Include:	Object 5711 Revenue to Exclude (with correct object):
<ul style="list-style-type: none"> • Taxes collected for the current year levy, October 1 to January 31 • Current delinquent taxes collected (for the current year levy) between February 1 and the district's fiscal year-end • Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified on the original approved roll • Current delinquent taxes accrued for the 60 days beginning September 1 and ending October 30 or July 1 and ending August 29, depending on the district's 	<ul style="list-style-type: none"> • Prior year taxes (taxes levied in prior years, Object 5712) • All taxes collected other than current year tax levy (Object 5712) • Penalties and interest (Object 5719) • Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110) • Overpayment of taxes for current year levy (Object 2310 for deferred revenue or Object 2110 for refund of overpaid taxes)

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5711 Revenue to Include:	Object 5711 Revenue to Exclude (with correct object):
fiscal year	

℞ 5712 Taxes, Prior Years

This code is used to classify revenues realized as a result of collecting taxes for real and personal property as levied for prior years, including taxes which may have previously been determined to be uncollectible. This code includes supplements to the prior year tax rolls. Taxes collected from prior year assessments are to be prorated between the General and Debt Service Funds according to the tax rates of the year of levy, as applicable.

Object 5712 Revenue to Include:	Object 5712 Revenue to Exclude:
<ul style="list-style-type: none"> • All taxes collected for prior year levies • Taxes collected against county education district receivables purchased from successor-in-interest • Prior year delinquent taxes accrued for 60 days beginning September 1 through October 30 or July 1 through August 29 depending on the district’s fiscal year end • Local revenue received from former successor-in-interest entity of a former county education district 	<ul style="list-style-type: none"> • All taxes collected for current year levy (Object 5711) • Penalties and interest (Object 5719) • Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110) • Overpayment of taxes for current year levy (Object 2310 for deferred revenue or object 2110 for refund of overpaid taxes)

5713-5715 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

5716-5718 Penalties, Interest and Other Tax Revenues - Locally Defined (Convert to Object Code 5719 for PEIMS)

These codes are used, at the option of the school district, to classify tax revenues not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5719, Penalties, Interest and Other Tax Revenues. These accounts should not include any tax levy, all of which is classified in either account 5711 or account 5712.

℞ 5719 Penalties, Interest and Other Tax Revenues

This code is used to classify revenues realized as a result of collecting tax revenues other than those specified above, including penalties and interest. Any locally defined codes that are used at the local option are to be converted to account 5719 for [PEIMS](#) reporting. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, and not classified as revenues.

Object 5719 Revenue to Include:	Object 5719 Revenue to Exclude:
<ul style="list-style-type: none"> All penalties and interest for tax collection 	<ul style="list-style-type: none"> Current year taxes (Object 5711) Prior year delinquent taxes (Object 5712) Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110)

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

Revenue Object Codes		
Class	Major	Detail
X	X	XX

This code is used to classify revenues realized from the sale of WADA to other school districts. This account is used only for any amount in excess of what the school district would normally receive from the Foundation School Program Act.

Object 5721 Revenue to Include:	Object 5721 Revenue to Exclude:
<ul style="list-style-type: none"> Revenues in excess of what the district would normally receive from the Foundation School Program Act 	<ul style="list-style-type: none"> All other revenues

℞ 5722 Shared Services Arrangements - Local Revenues from Member Districts

This code is used to classify local revenues realized from member districts of a shared services arrangement by a fiscal agent. The revenues realized by fiscal agents in this account should agree with the member districts' expenditures in account 6492, Payments to Fiscal Agents of Shared Services Arrangements.

Object 5722 Revenue to Include:	Object 5722 Revenue to Exclude:
<p>Examples of revenues classified in this account are:</p> <ul style="list-style-type: none"> Local revenue from member districts of shared services arrangements All or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists Local funds for sharing of 	<ul style="list-style-type: none"> State funded revenue from shared service arrangements (Object 5841) Federal revenue from shared service arrangements (Object 5951)

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5722 Revenue to Include:	Object 5722 Revenue to Exclude:
personnel, such as librarians, counselors and nurses	

℞5723 Shared Services Arrangements - Local Revenues from Fiscal Agent

This code is used to classify local revenues realized from the fiscal agent of a shared services arrangement by a member district. The revenues realized by member districts in this account should agree with the fiscal agent’s expenditures in account 6493, Payments to Member Districts of Shared Services Arrangements.

Object 5723 Revenue to Include:	Object 5723 Revenue to Exclude:
<p>Examples of revenues classified in this account are:</p> <ul style="list-style-type: none"> Local revenues received from fiscal agent of shared service arrangement All or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists Local/state funds for sharing of program personnel, such as librarians, counselors and nurses 	<ul style="list-style-type: none"> State revenues received from fiscal agent of shared service arrangement (Object 5842) Federal revenue received from fiscal agent of shared service arrangement (Object 5952)

5724-5726 Reserved for Future State Definition

Revenue Object Codes		
Class	Major	Detail
X	X	XX

These codes are reserved for future state designation and are not to be used by the school district.

5727-5728 Local Revenues Resulting from Services Rendered to Other School Districts - Locally Defined (Convert to Object Code 5729 for PEIMS)

These codes are used, at the option of the school district, to classify revenues resulting from services rendered to other school districts not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5729, Local Revenue Resulting from Services Rendered to Other School Districts.

℞ 5729 Local Revenues Resulting from Services Rendered to Other School Districts

This code is used to classify revenues realized from services rendered to other school districts not specified above.

Any locally defined accounts that are used at the local option are to be converted to account 5729 for [PEIMS](#) reporting.

Object 5729 Revenue to Include:	Object 5729 Revenue to Exclude:
<ul style="list-style-type: none"> • Revenue for services to other school districts such as printing, transportation and maintenance services • Tuition from other school districts • Revenue received from other districts as registration fees for staff development • Tuition paid from one school district to another resulting in entire grades of students being transferred to provide grade levels not taught by the sending school 	<ul style="list-style-type: none"> • Tuition from local sources (Object 5739)

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5729 Revenue to Include:	Object 5729 Revenue to Exclude:
district <ul style="list-style-type: none"> Tuition paid for an enhanced service for specific students not offered by the sending school district Tuition paid for students being transferred under the Public Education Grant Program, Section 29.201, TEC 	

5730 Tuition and Fees

5731-5734 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

5735-5738 Tuition and Fees - Locally Defined (Convert to Object Code 5739 for PEIMS)

These codes are used, at the option of the school district, to classify tuition and fees not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5739, Tuition and Fees.

5739 Tuition and Fees from Local Sources

This code is used to classify revenues realized for tuition and fees from local sources.

Any locally defined codes that are used at the local option are to be converted to account 5739 for [PEIMS](#) reporting.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5739 Revenue to Include:	Object 5739 Revenue to Exclude:
<ul style="list-style-type: none"> • Driver education tuition • Tuition from out of district patrons -regular day school • Tuition from over age students • Tuition for summer school • Tuition from early childhood programs 	<ul style="list-style-type: none"> • Tuition from other school districts (object 5729)

5740 Other Revenues from Local Sources

℞ 5741 Earnings from Permanent Funds and Endowments

This code is used to classify revenues realized as a result of earnings from local permanent school funds and endowments, including net earnings from rentals and leases of property purchased from, or set aside as, part of the local permanent funds.

Object 5741 Revenue to Include:	Object 5741 Revenue to Exclude:
<ul style="list-style-type: none"> • Earnings from permanent school funds and endowments 	<ul style="list-style-type: none"> • All other revenues

℞ 5742 Earnings from Temporary Deposits and Investments

This code is used to classify revenues realized as a result of earnings from deposits and [investments](#). Market losses are

Revenue Object Codes		
Class	Major	Detail
X	X	XX

reflected as a debt entry to 5742 and gains as a credit entry to 5742.

Object 5742 Revenue to Include:	Object 5742 Revenue to Exclude:
Interest from: <ul style="list-style-type: none"> • Market gains • U.S. government agency securities • Commercial paper • Sweep accounts • Certificates of deposit • Texas local governments (Texas municipalities) • Investment pools 	<ul style="list-style-type: none"> • Earnings from local permanent funds and endowments (Object 5741)

℞ 5743 Rent

This code is used to classify revenues realized from rental of facilities or other property.

Object 5743 Revenue to Include:	Object 5743 Revenue to Exclude:
<ul style="list-style-type: none"> • Rent of a stadium, activity center, gym, school or other district owned facility 	<ul style="list-style-type: none"> • Ticket sales to athletic events (Object 5752) • Revenue from

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5743 Revenue to Include:	Object 5743 Revenue to Exclude:
	extracurricular/cocurricular activities other than athletics (Object 5753)

℞ 5744 Revenue from Foundations, Other Non-Profit Organizations, Gifts and Bequests

This code is used to classify revenue from foundations, other non-profit organizations, and gifts and bequests received from philanthropic or private businesses, or individuals.

Object 5744 Revenue to Include:	Object 5744 Revenue to Exclude:
<ul style="list-style-type: none"> • Donations of cash or the value of items donated 	<ul style="list-style-type: none"> • State and federal grants (Object 58XX or 59XX)

℞ 5745 Insurance Recovery

This code is used to classify amounts received from [insurance](#) companies for the repair or replacement of the insured property for assets of Governmental Fund Types and Expendable Trust Funds.

Object 5745 Revenue to Include:	Object 5745 Revenue to Exclude:
<ul style="list-style-type: none"> • Gross proceeds from insurance companies for the repair or replacement of insured property 	<ul style="list-style-type: none"> • All other revenue

℞ 5746 Property Taxes Collected for Tax Increment Fund

Revenue Object Codes		
Class	Major	Detail
X	X	XX

This code is used to classify amounts received for financing a tax increment fund. The expenditures associated with these revenues should be recorded in the general fund, under function code 97 - Tax Increment Fund and should be disbursed using object code 6499.

Object 5746 Revenue to Include:	Object 5746 Revenue to Exclude:
<ul style="list-style-type: none"> Property taxes collected for Tax Increment Fund 	<ul style="list-style-type: none"> Taxes collected for the current year levy, October 1 to January 31 (Object 5711) Current delinquent taxes collected (for the current year levy) between February 1 and August 31 or June 30 depending on the district's fiscal year (Object 5711) Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified on the original approved roll (Object 5711) Current delinquent taxes accrued for the 60 days beginning September 1 and ending October 30 or July 1 and ending August 29 depending on the district's fiscal year (Object 5711) All taxes collected for prior year levies (Object 5712) Taxes collected against county education district receivables purchased from successor-in-interest (Object 5712) Prior year delinquent taxes accrued for 60 days beginning

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5746 Revenue to Include:	Object 5746 Revenue to Exclude:
	September 1 through October 30 or July 1 through August 29 depending on the district's fiscal year end (Object 5712)

5747 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

5748 Other Revenues from Local Sources - Locally Defined (Convert to Object Code 5749 for PEIMS)

This code is used, at the option of the school district, to classify revenues realized from local sources not defined elsewhere. For [PEIMS](#) reporting, this account is converted to account 5749, Other Revenue from Local Sources.

℞ 5749 Other Revenues from Local Sources

This code is used to classify other revenues realized from local sources not specified above. Any locally defined codes that are used at the local option are to be converted to account 5749 for [PEIMS](#) reporting.

Object 5749 Revenue to Include:	Object 5749 Revenue to Exclude:
Miscellaneous revenue not identified in other revenue coding 57XX. For example: <ul style="list-style-type: none"> • Library fines • Revenue from sale of materials 	<ul style="list-style-type: none"> • Concession sales specifically attributable to athletics (in accordance with local policy; Object 5752)

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5749 Revenue to Include:	Object 5749 Revenue to Exclude:
<p>requested under open records</p> <ul style="list-style-type: none"> • Sale of curriculum materials • Revenue from copy machines usage • Concession sales not specifically attributable to athletics (in accordance with local policy) • Application fees for tax value limitation agreements (Ex. Chapter 313) 	

5750**Revenues from Cocurricular, Enterprising Services or Activities****℞ 5751****Food Service Activity**

This code is used to classify revenues realized from food service activities, including payments for meals from students and adults. This account does not include revenues realized from participation in the National School Lunch and Breakfast Programs or USDA commodities which are classified in account 5921, National School Breakfast Program; account 5922, National School Lunch Program; and 5923, USDA Commodities for those school districts that account for food service operations in the general or special revenue fund. School Districts that use an Enterprise Fund to account for food service operations should use accounts 7952, National School Breakfast Program, 7953, National School Lunch Program and account 7954, USDA Commodities.

Object 5751 Revenue to Include:	Object 5751 Revenue to Exclude:
Full price payments for student and adult meals including:	In the General and Special Revenue Funds:

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5751 Revenue to Include:	Object 5751 Revenue to Exclude:
<ul style="list-style-type: none"> • Sale of milk • Catering fees • Reduced meal prices paid by students • Sale of a la carte items 	<p>A. Federal School Breakfast Program (Object 5921), Federal School Lunch Program (Object 5922), and Department of Agriculture (USDA) Commodities (Object 5923)</p> <p>In the Enterprise Fund:</p> <p>B. National School Breakfast Program (Object 7955). National School Lunch Program (Object 7953) Department of Agriculture Commodities (Object 7954)</p>

℞ 5752 Athletic Activities

This code is used to classify revenues realized from athletic activities, including admission and gate receipts.

Object 5752 Revenue to Include:	Object 5752 Revenue to Exclude:
<ul style="list-style-type: none"> • Ticket sales to athletic events • Concession sales specifically attributable to athletics (in accordance with local policy) 	<ul style="list-style-type: none"> • Rental of a stadium, gym or other athletic facility (Object 5743) • Concession sales not specifically attributable to athletics (in accordance with local policy; Object 5749)

℞ 5753 Extracurricular Activities Other than Athletics

This code is used to classify revenues realized from extracurricular activities other than athletics.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5753 Revenue to Include:	Object 5753 Revenue to Exclude:
<ul style="list-style-type: none"> Ticket sales or entry fees for extracurricular events where recorded by the district rather than by a student activity fund, according to local policy 	<ul style="list-style-type: none"> Athletic gate receipts (Object 5752)

℞ 5754 Interfund service provided and used Interfund Transactions

This code is used to classify revenues realized from fees charged to users and recorded in an Internal Service Fund.

Object 5754 Revenue to Include:	Object 5754 Revenue to Exclude:
<ul style="list-style-type: none"> Fees charged by a printing department operated as an internal service fund Health insurance or worker's compensation premiums charged for insurance programs operated on a self-funded basis as an internal service fund 	<ul style="list-style-type: none"> Interest earned on deposits accounted for in the internal service fund (Object 7955)

℞ 5755 Enterprising Services Revenue

This code is used to classify gross revenues realized from vending machines, school stores, coke machines, etc., not related to the regular food service program. Items purchased for resale are to be classified in the appropriate expenditure object code in Function 36, Cocurricular/Extracurricular Activities.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

5756 Reserved for Future State Definition

This code is reserved for future state designation and is not to be used by the school district.

5757-5758 Cocurricular, Enterprising Services or Activities - Locally Defined (Convert to Object Code 5759 for PEIMS)

These codes are used, at the option of the school district, to classify revenues realized from cocurricular or enterprising services or activities not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5759, Cocurricular, Enterprising Services or Activities.

℞ 5759 Cocurricular, Enterprising Services or Activities

This code is used to classify revenues realized from cocurricular or enterprising services/activities not defined elsewhere. Any locally defined codes that are used at the local option are to be converted to account 5759 for [PEIMS](#) reporting.

5760 Revenues from Intermediate Sources

5761-5765 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

5766-5768 Revenues from Intermediate Sources - Locally Defined (Convert to Object Code 5769 for PEIMS)

These codes are used, at the option of the school district, to classify revenues realized from intermediate sources not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5769, Miscellaneous Revenue from Intermediate Sources.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

℞ 5769**Miscellaneous Revenues from Intermediate Sources**

This code is used to classify revenues realized from administrative units or political subdivisions (i.e., counties, municipalities, utility districts, etc.) excluding state and federal governmental entities. Any locally defined codes that are used at the local option are to be converted to account 5769 for [PEIMS](#) reporting.

Object 5769 Revenue to Include:	Object 5769 Revenue to Exclude:
<ul style="list-style-type: none"> Revenue from the city, county or other non-school district local government or administrative unit 	<ul style="list-style-type: none"> Revenue from other school districts (Object 5729) Revenue from state government entity (Object 58XX) Revenue from federal governmental entities (Object 59XX)

5770-5790 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

5800 STATE PROGRAM REVENUES**5810 Per Capita and Foundation School Program Act Revenues**

This code is used to classify revenues realized from the Texas Education Agency, allocated on the basis of state law relating to the Foundation School Program Act.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

℞ 5811 Per Capita Apportionment

This code is used to classify revenues realized from the State Available School Fund.

Object 5811 Revenue to Include:	Object 5811 Revenue to Exclude:
<ul style="list-style-type: none"> • Available School Fund revenues 	<ul style="list-style-type: none"> • State technology and textbook allotment (Object 5829) • Foundation School Fund revenues (Object 5812) • Public Education Grant (Object 5812) • Optional Extended Year (Object 5812) • Parenting, Education and Pregnancy Grant (Object 5812) • State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812)

℞ 5812 Foundation School Program Act Entitlements

This code is used to classify revenues realized for public schools participating in, and eligible for, benefits under the Foundation School Program Act.

Object 5812 Revenue to Include:	Object 5812 Revenue to Exclude:

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5812 Revenue to Include:	Object 5812 Revenue to Exclude:
<ul style="list-style-type: none"> • The portion of a Chapter 41 receipt received from a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district • Foundation School Fund Chapter 42 revenues • Optional Extended Year • Parenting, Education and Pregnancy Grant (PEP) • State Supplemental Visually Impaired or Regional Day School for Deaf • Public Education Grant • High School Allotment 	<ul style="list-style-type: none"> • State technology and textbook allotment (Object 5829) • Available School Fund revenues (Object 5811) • Federal revenue passed through a state agency (Object 5939)

℞ 5813 Foundation School Program Act Incentive Aid

This code is used to classify revenues realized to assist eligible school districts under Subchapter G, Chapter 13, [Texas Education Code](#).

5814-5816 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

Revenue Object Codes

Class	Major	Detail
X	X	XX

5817-5818 Foundation School Program Act Revenues - Locally Defined (Convert to Object Code 5819 for PEIMS)

These codes are used, at the option of the school district, to classify revenues realized from the foundation fund not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5819, Other Foundation Fund Program Act Revenues.

℞ 5819 Other Foundation School Program Act Revenues

This code is used to classify revenues realized from the foundation school program not specified above. Any locally defined codes that are used at the local option are to be converted to account 5819 for [PEIMS](#) reporting.

5820 State Program Revenues Distributed by Texas Education Agency

This code is used to classify revenues realized from the Texas Education Agency for state programs that may be funded through appropriations other than from the Foundation School Program Act.

5821-5825 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

5826-5828 Revenues from Other State Programs - Locally Defined (Convert to Object Code 5829 for PEIMS)

These codes are used, at the option of the school district, to classify revenues realized from other state programs not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5829, State Program Revenues Distributed by Texas Education Agency.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

℞ 5829**State Program Revenues Distributed by Texas Education Agency**

This code is used to classify revenues realized from the Texas Education Agency for programs not specified above. Any locally defined codes that are used at the local option are to be converted to account 5829 for [PEIMS](#) reporting.

Object 5829 Revenue to Include:	Object 5829 Revenue to Exclude:
<ul style="list-style-type: none"> • State technology and textbook allotment • Facilities Grant • Revenues realized from the Texas Education Agency for programs not specified above 	<ul style="list-style-type: none"> • Federal revenue passed through a state agency (Object 5939) • Available School Fund revenues (Object 5811) • The portion of a Chapter 41 receipt received from a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district (Object 5812) • Foundation School Fund Chapter 42 revenues (Object 5812) • Optional Extended Year (Object 5812) • Parenting, Education and Pregnancy Grant (Object 5812) • State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812) • Public Education Grant (Object 5812) • High School Allotment (Object 5812)

Revenue Object Codes

Class	Major	Detail
X	X	XX

5830 State Revenues from State of Texas Government Agencies (Other than Texas Education Agency)

This code is used to classify state revenues from state agencies other than Texas Education Agency, including those directly from the Comptroller of Public Accounts for tax refunds.

℞ 5831 Teacher Retirement/TRS Care - On-Behalf Payments

This code is used to classify revenues from “On-Behalf” payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers’ health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. The amount that the state provides in excess of school district contributions are to be recorded here. An equal expenditure amount should be recorded in account 6144, Teacher Retirement - On-Behalf Payments.

This code is also used to record the funds deposited into the accounts of eligible employees as a result of the new Health Reimbursement Arrangement (HRA) program. The HRA program will be administered by the Teacher Retirement System (TRS) and will go into effect on September 1, 2004.

Medicare Part D payments made by the federal government to TRS are also recorded to this account with an equal expenditure amount to account 6144, Teacher Retirement – On-Behalf Payments. See sections 1.2.5.2 and 1.3.3 for additional information.

℞ 5832 TRS Supplemental Compensation Under Article 3.50-8, Insurance Code (Deleted effective 8/31/07)

This code was used to classify revenues from funds distributed (through the TEA payment system) to school districts by the Teacher Retirement System (TRS) in accordance with provisions of the Active Employee Health Insurance Coverage or Compensation Supplementation program.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

HB 1 of the 79th Legislature, 3rd called session, converted this amount to salary; therefore, this code is no longer necessary.

5833-5835 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

5836-5838 State Revenues from State of Texas Government Agencies (Other than Texas Education Agency) - Locally Defined (Convert to Object Code 5839 for PEIMS)

These codes are used, at the option of the school district, to classify state revenues realized from other State of Texas government agencies not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5839, State Revenues from State of Texas Government Agencies (Other Than Texas Education Agency).

℞ 5839 State Revenues from State of Texas Government Agencies (Other than Texas Education Agency)

This code is used to classify state revenues from State of Texas government agencies, other than Texas Education Agency, not defined elsewhere. Any locally defined codes that are used at the local option are to be converted to account 5839 for [PEIMS](#) reporting.

Object 5839 Revenue to Include:	Object 5839 Revenue to Exclude:
<ul style="list-style-type: none"> Funds received from the Telecommunications Infrastructure Fund (TIF) 	<ul style="list-style-type: none"> Federal revenues passed through a state agency (Object 5939)

Revenue Object Codes		
Class	Major	Detail
X	X	XX

5840 Shared Services Arrangements - State Revenues

State revenues from shared services arrangements are state funds received from either (1) a member district by a fiscal agent; or (2) a fiscal agent by a member district. For purposes of these revenue object codes, state revenues are defined as state funds granted through an application where the entire grant is funded through the state. Examples of state funds included in these revenue object codes are:

- State-funded Adult Basic Education programs
- Regional Day School for the Deaf
- State Supplemental Visually Impaired

℞ 5841 Shared Services Arrangements - State Revenues from Member Districts

This code is used to classify state revenues realized from member districts of a shared services arrangement by a fiscal agent. The revenues realized by fiscal agents in this account should agree with the member districts' expenditures in account 6492, Payments to Fiscal Agents of Shared Services Arrangements.

Object 5841 Revenue to Include:	Object 5841 Revenue to Exclude:
<ul style="list-style-type: none"> • State revenues realized from member districts of a shared service arrangement 	<ul style="list-style-type: none"> • Locally funded revenue from member districts of shared service arrangement (Object 5722) • Federal revenues from members of a shared service arrangement (Object 5951) • All or a portion of allotments from

Revenue Object Codes		
Class	Major	Detail
X	X	XX

Object 5841 Revenue to Include:	Object 5841 Revenue to Exclude:
	the Foundation School Program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists (Object 5722)

℞5842 Shared Services Arrangements - State Revenues from Fiscal Agent

This code is used to classify state revenues realized from the fiscal agent of a shared services arrangement by a member district. The revenues realized by member districts in this account should agree with the fiscal agent's expenditures in account 6493, Payments to Member Districts of Shared Services Arrangements.

Object 5842 Revenue to Include:	Object 5842 Revenue to Exclude:
<ul style="list-style-type: none"> State revenues realized from fiscal agents of a shared service arrangement 	<ul style="list-style-type: none"> Locally funded revenues from shared services arrangement (Object 5723) Federally funded revenues from shared services arrangement (Object 5952) All or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists (Object 5723)

Revenue Object Codes		
Class	Major	Detail
X	X	XX

5843-5845 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

5846-5848 Shared Services Arrangements - State Revenues Locally Defined (Convert to Object Code 5849 for PEIMS)

These codes are used, at the option of the school district, to classify state revenues realized through a Shared Services Arrangements not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5849, State Revenues from Shared Services Arrangements.

℞ 5849 Shared Services Arrangements - State Revenues

This code is used to classify state revenues through Shared Services Arrangements not defined elsewhere. Any locally defined codes that are used at the local option are to be converted to account 5849 for [PEIMS](#) reporting.

5850-5890 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

5900 FEDERAL PROGRAM REVENUES

Federal program revenues are recognized after an allowable expenditure has been incurred. Each federal grant has a unique Catalog for Federal Domestic Assistance (CFDA) identification number that can be found listed with the fund definitions, except for the School Health and Related Services Program (see account 5931).

Revenue Object Codes		
Class	Major	Detail
X	X	XX

5910**Federal Revenues Distributed Through Government Entities Other than State or Federal Agencies**

This code is used to classify revenues realized from entities of the Federal government passed through a city, education service center, council of government, etc., and is not received directly from a state or federal agency. Each federal grant has a unique Catalog for Federal Domestic Assistance (CFDA) identification number that can be found listed with the fund definitions.

5911-5915 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

5916-5918 Federal Revenues Distributed Through Government Entities Other than State or Federal Agencies - Locally Defined (Convert to Object Code 5919 for PEIMS)

These codes are used, at the option of the school district, to classify federal revenues realized from a government agency other than a state or federal agency not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5919, Federal Revenues Distributed Through Government Entities Other than State or Federal Agencies.

℞ 5919**Federal Revenues Distributed Through Government Entities Other than State or Federal Agencies**

This code is used to classify revenues realized for federal programs passed through another governmental entity, such as cities, education service centers, councils of government, etc. Any locally defined codes that are used at the local option are to be converted to account 5919 for [PEIMS](#) reporting.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

5920

Federal Revenues Distributed by the Texas Education Agency

This code is used to classify revenues realized from entities of the Federal government, passed through the Texas Education Agency.

℞ 5921

School Breakfast Program

This code is used to classify revenues realized as the result of the federally-funded breakfast program administered by the Texas Department of Agriculture. For school districts that utilize the enterprise fund to account for the school breakfast program, school breakfast program funds are to be recorded in the non-operating revenue object code 7952, School Breakfast Program. (10.553)

℞ 5922

National School Lunch Program

This code is used to classify revenues realized as a result of the federally-funded lunch program administered by the Texas Department of Agriculture. For school districts that utilize the enterprise fund to account for the food service program, national school lunch funds are to be recorded in the non-operating revenue object code 7953, National School Lunch Program (NSLP). (10.555)

Object 5922 Revenue to Include:	Object 5922 Revenue to Exclude:
<ul style="list-style-type: none"> National School Lunch Program revenues 	<ul style="list-style-type: none"> Revenues received for a summer Feeding Program (Object 5939) Revenues from School Breakfast Program (Object 5921)

Revenue Object Codes		
Class	Major	Detail
X	X	XX

℞ 5923 United States Department of Agriculture (USDA) Commodities

This code is used to classify revenues realized from USDA commodities used in the school lunch program. Under the consumption method, revenues are realized as commodities are used whereas under the purchase method, revenues are realized when commodities are received. Since actual cash is not received, a debit entry is made simultaneously either to expenditure object code 6344, USDA Commodities (purchase method), or an asset code 1310, Inventory - Supplies and Materials (consumption method). For school districts that utilize the enterprise fund to account for the food service program, commodities are to be recorded in the non-operating revenue object code 7954, USDA Commodities. (10.555)

5924-5926 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

5927-5928 Federal Revenues Distributed by Texas Education Agency - Locally Defined (Convert to Object Code 5929 for PEIMS)

These codes are used, at the option of the school district, to classify federal revenues realized from Texas Education Agency not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5929, Federal Revenues Distributed by Texas Education Agency.

℞ 5929 Federal Revenues Distributed by Texas Education Agency

This code is used to classify revenues realized for federal programs passed through Texas Education Agency not defined elsewhere. Any locally defined codes that are used at the local option are to be converted to account 5929 for [PEIMS](#) reporting.

5930 Federal Revenues Distributed by Other State of Texas Government Agencies (Other than Texas Education Agency)

Revenue Object Codes		
Class	Major	Detail
X	X	XX

This code is used to classify revenues realized from entities of the federal government, passed through state agencies other than Texas Education Agency.

℞ 5931 School Health and Related Services (SHARS)

This code is to be used to account for funds received from the School Health and Related Services (SHARS) Program. Funds received represent reimbursements to the school district for school-based health services, which are provided to special education students enrolled in the Medicaid Program. These receipts are not considered “federal financial assistance” for inclusion in the Schedule of Federal Financial Assistance. In addition, the expenditures associated with SHARS reimbursements will be subtracted from special education expenditures for maintenance of effort purposes.

℞ 5932 Medicaid Administrative Claiming Program -MAC

This code is to be used to account for funds received from the Texas Health and Human Services Commission (HHSC) that are awarded to reimburse school districts for administrative activities they perform to help the State implement the Medicaid state plan (outreach, explaining various health program, helping students and their families to complete paperwork to become eligible for Medicaid and other federal programs, helping students secure doctor appointments, explaining the side effects of a medication, etc.). The reimbursement for school districts will be based on the overall district Medicaid eligibility, not on specific students. These receipts are considered “federal financial assistance” for inclusion in the Schedule of Federal Financial Assistance. (93.778)

5933-5935 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

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)

These codes are used, at the option of the school district, to classify federal revenues realized from state government agencies other than Texas Education Agency not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5939, Federal Revenues Distributed by State of Texas Governmental Agencies (Other Than Texas Education Agency).

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

This code is used to classify revenues realized for federal programs passed through state agencies other than Texas Education Agency not defined elsewhere. Any locally defined codes that are used at the local option are to be converted to account 5939 for [PEIMS](#) reporting.

5940 Federal Revenues Distributed Directly From the Federal Government

This code is used to classify revenues realized directly from agencies of the Federal government.

℞ 5941 Impact Aid

This code is used to classify revenues realized for payments in lieu of taxes, to be used for current general operating expenditures. (84.041)

5942-5945 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

Revenue Object Codes		
Class	Major	Detail
X	X	XX

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

These codes are used, at the option of the school district, to classify revenues realized from directly from federal agencies not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5949, Federal Revenues Distributed Directly From the Federal Government.

℞ 5949 Federal Revenues Distributed Directly from the Federal Government

This code is used to classify revenues realized for federal programs received directly from the federal government not otherwise listed above. Any locally defined codes that are used at the local option are to be converted to account 5949 for [PEIMS](#) reporting.

5950 Shared Services Arrangements - Federal Revenues

Federal revenues from shared services arrangements are federal funds received from either (1) a member district by a fiscal agent; or (2) a fiscal agent by a member district. For purposes of these revenue object codes, federal revenues are defined as federal funds granted through an application where the entire grant is funded by the federal government, even though a state government may distribute the funds. Examples of federal funds included in these revenue object codes are:

- Federally-funded Adult Basic Education programs
- ESEA, Title I, Part A -Improving Basic Programs
- ESEA Title I, Part C - Education of Migratory Children

Revenue Object Codes		
Class	Major	Detail
X	X	XX

℞ 5951 Shared Services Arrangements - Federal Revenues from Member Districts

This code is used to classify federal revenues realized from member districts of a shared services arrangement by a fiscal agent. The revenues realized by fiscal agents in this account should agree with the member districts' expenditures in account 6492, Payments to Fiscal Agents of Shared Services Arrangements.

℞ 5952 Shared Services Arrangement - Federal Revenues from Fiscal Agent

This code is used to classify federal revenues realized from the fiscal agent of a shared services arrangement by a member district. The revenues realized by member districts in this account should agree with the fiscal agent's expenditures in account 6493, Payments to Member Districts of Shared Services Arrangements.

5953-5955 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

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

These codes are used, at the option of the school district, to classify federal revenues realized from shared services arrangements not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 5959, Federal Revenues - Shared Services Arrangements.

℞ 5959 Shared Services Arrangements - Federal Revenues

This code is used to classify revenues realized for federal programs received through a shared services arrangement not otherwise

Revenue Object Codes		
Class	Major	Detail
X	X	XX

listed above. Any locally defined codes that are used at the local option are to be converted to account 5959 for [PEIMS](#) reporting.

5960-5990 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

1.4.9 Expenditure/Expense Object Codes

Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained.

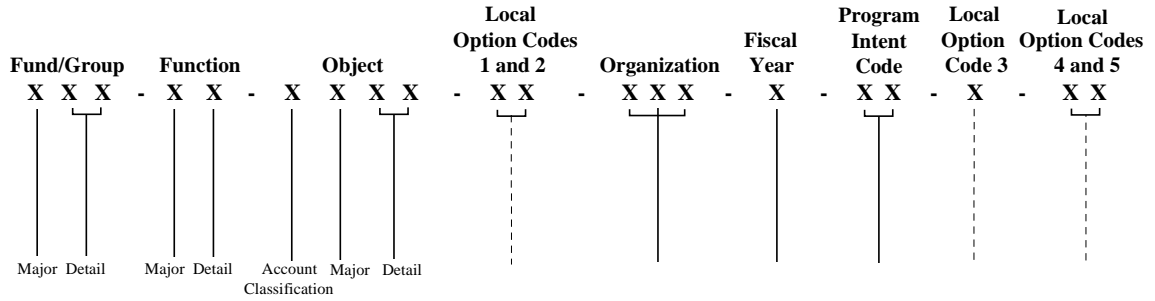
An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district's accounting records are to reflect expenditures/expenses at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System ([PEIMS](#)) reporting (actual data) purposes. For PEIMS budget reporting purposes, expenditures/expenses are reported to the second digit of detail (6100, 6200, etc.) If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the code structure should be used.

These codes are distinguished from other types of object codes as they always begin with the digit "6."

The \mathcal{R} by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

Exhibit 37. Expenditure/Expense Object Code Structure

The Code Structure



Object Codes:
Expenditures/Expenses (6XXX)

————— Indicates a mandatory code for State reporting purposes
 - - - - - Indicates a code that may be used at local option

The following table summarizes the major categories of operating expense object codes. See the following pages for the detailed codes for posting transactions.

SUMMARY EXPENSE OBJECT CODES	
6100 PAYROLL COSTS	
6110	TEACHERS AND OTHER PROFESSIONAL PERSONNEL
6120	SUPPORT PERSONNEL
6130	EMPLOYEE ALLOWANCES
6140	EMPLOYEE BENEFITS
6200 PROFESSIONAL AND CONTRACTED SERVICES	
6210	PROFESSIONAL SERVICES
6220	TUITION AND TRANSFER PAYMENTS
6230	EDUCATION SERVICE CENTER SERVICES
6240	CONTRACTED MAINTENANCE AND REPAIR SERVICES
6250	UTILITIES
6260	RENTALS - OPERATING LEASES
6290	MISCELLANEOUS CONTRACTED SERVICES
6300 SUPPLIES AND MATERIALS	
6310	SUPPLIES AND MATERIALS FOR MAINTENANCE AND/OR OPERATIONS
6320	TEXTBOOKS AND OTHER READING MATERIALS
6330	TESTING MATERIALS
6340	FOOD SERVICE AND OTHER RESALE ITEMS
6390	SUPPLIES AND MATERIALS - GENERAL
6400 OTHER OPERATING EXPENSES	
6410	TRAVEL, SUBSISTENCE AND STIPENDS
6420	INSURANCE AND BONDING COSTS
6430	ELECTION COSTS
6440	DEPRECIATION EXPENSE OF PROPRIETARY AND NONEXPENDABLE TRUST FUNDS
6490	MISCELLANEOUS OPERATING COSTS
6500 DEBT SERVICE	
6510	DEBT PRINCIPAL
6520	INTEREST EXPENDITURES/ EXPENSE
6590	OTHER DEBT SERVICE EXPENDITURES/EXPENSES
6600 CAPITAL OUTLAY - LAND, BUILDINGS AND EQUIPMENT	
6610	LAND PURCHASE AND IMPROVEMENT
6620	BUILDING PURCHASE, CONSTRUCTION OR IMPROVEMENTS
6630	FURNITURE AND EQUIPMENT
6640	FIXED ASSETS - DISTRICT DEFINED
6650	FIXED ASSETS UNDER CAPITAL LEASES
6660	LIBRARY BOOKS AND MEDIA

Expenditures (Governmental Fund Types and Expendable Trust Funds)

Expenditures are debited in the accounting period in which a measurable fund liability is incurred, except for unmatured principal and interest on general long-term debt, prepaid items, and other long-term obligations which are recorded as a debit in the accounting period when due.

Expenses (Proprietary Fund Type, Nonexpendable Trust and Pension Trust Funds)

Expenses are debited in the accounting period in which they are incurred.

Expenditure/expense codes are four digit object codes, and are the sixth through ninth digits in the code structure.

6000

EXPENDITURE/EXPENSE CONTROL ACCOUNTS

These codes consist of accounts that summarize appropriated (budgeted) and actual (realized) expenditures/expenses. These are optional codes and accounts that may be used in financial accounting applications for school districts.

Districts using subsidiary ledgers may, at the local option, use control accounts as listed in the general ledger to reflect the summarized balances of the subsidiary ledgers.

6010

Appropriated Expenditures/Expenses - Control - Locally Defined

This account code is credited at the beginning of the fiscal year for the amount of budgeted expenditures/expenses. The debit entry is to the object code 3700 - Budgetary Fund Balance. At the end of the fiscal year, this account is debited and closed to the appropriate fund equity account(s).

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6020 Encumbrances - Control - Locally Defined

This account code is debited for the amounts encumbered and credited for encumbrances liquidated during the fiscal year. The amounts encumbered (debits) and liquidated (credits) in the subsidiary ledger detail must equal the total debits and credits to this Encumbrance - Control Account. At the end of the fiscal year, this account is closed to account 4210, Reserve for Encumbrances.

6030 Expenditures/Expenses - Control - Locally Defined

This account is debited for the total actual expenditures/expenses (including any accrued amounts) during the fiscal year. The postings of the expenditures/expenses in the detail subsidiary ledger accounts for actual expenditures/expenses must be equal to this Expenditures/Expenses - Control Account. At the end of the fiscal year, this account is closed to the appropriate fund equity account(s).

6100 PAYROLL COSTS

This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage. The school district acts in a supervisory capacity over an employee and furnishes the working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to, during, or after the normal employment period of hours, if the services or tasks performed are at the general direction of the school district, the amount paid to that employee is considered a payroll cost.

6110 Teachers and Other Professional Personnel

These account codes are to be used to classify the salaries of teachers and other professional personnel. This includes any salary paid to a person who is considered by the school district to be a professional staff member. Substitute teachers and/or other professional personnel are also classified in these account codes.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6111 Reserved for Future State Definition

This code is reserved for future state designation and is not to be used by the school district.

℞ 6112 Salaries or Wages for Substitute Teachers and Other Professionals

This code is used to classify the gross salary and wage expenditures/expenses for substitute teachers and will primarily be used with Function 11 (Instruction). Substitutes for other professionals should be coded to the same function code as the payroll record of the professional being replaced.

6113-6115 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6116-6118 Salaries or Wages for Teachers and Other Professional Personnel - Locally Defined (Convert to Object Code 6119 for PEIMS)

These codes are used, at the option of the school district, to classify salaries or wages not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6119.

℞ 6119 Salaries or Wages - Teachers and Other Professional Personnel

This code is used to classify the gross salary and wage expenditures/expenses for teachers and other professional exempt personnel as defined by the Fair Labor Standards Act. This includes:

- Gross salary and wage expenditures/expenses

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

- Wages paid to employees for performing duties beyond the normal working day
- Amounts above the school district's standard pay for additional certification requirements, such as a Bilingual teacher
- Amounts for additional responsibilities such as coaching, UIL sponsorship, yearbook sponsorship, band directing, tutoring and department heads

Any local option codes that are used at the local option are to be converted to account 6119 for [PEIMS](#) reporting.

6120 Support Personnel

This code is used to classify the gross salary and wage expenditures/expenses for support personnel.

℞ 6121 Extra Duty Pay/Overtime - Support Personnel

This code is used to classify wages paid to support personnel for performing duties beyond the normal working day or for amounts above the school district's standard pay for additional qualifications.

℞ 6122 Salaries or Wages for Substitute Support Personnel (effective fiscal year 2008-09; September 1 or July 1 depending on fiscal year end)

This code is used to classify the gross salary and wage expenditures/expenses for substitute support personnel and should be used with the function code being used for payroll record purposes.

6123-6124 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6125-6128 Salaries or Wages for Support Personnel - Locally Defined (Convert to Object Code 6129 for PEIMS)

These codes are used, at the option of the school district, to classify salaries or wages not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6129.

℞ 6129 Salaries or Wages for Support Personnel

This code is used to classify salaries or wages for support personnel such as paraprofessional and support staff defined as non-exempt by the Fair Labor Standards Act. Any local option codes that are used at the local option are to be converted to account 6129 for [PEIMS](#) reporting.

6130 Employee Allowances

Employee allowances are amounts paid to employees for which the employee is not required to render a detailed accounting.

℞ 6131 Contract Buyouts

This code is used to identify expenditures/expenses for employee contract buyouts. Such expenditures may include direct payments made by a school district as severance and any other benefits extended as part of a contract buyout agreement. Such costs should be recorded in the function(s) in which the individual was classified. These payments are subject to federal withholding, social security (if applicable) and Medicare (if applicable). These payments are *not* subject to TRS.

℞6132 Supplemental Compensation Under Article 3.50-8, Insurance Code (Deleted effective 8/31/07)

This code was used to classify the gross TRS supplemental compensation distributed to eligible employees in accordance with provisions of the Active Employee Health Insurance Coverage or

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

Compensation Supplementation program. These payments were subject to federal withholding, social security, Medicare and other related payroll costs, if applicable. These payments were not subject to TRS.

HB 1 of the 79th Legislature, 3rd called session, converted this amount to salary; therefore, this code is no longer necessary.

6133 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

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

These codes are used, at the option of the school district, to classify other employee allowances not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6139.

℞ 6139 Employee Allowances

This code is used to classify allowances paid to compensate employees for costs incurred for which the employee is not required to render a detailed accounting. Examples include:

Object 6139 Expenditures to Include:	Object 6139 Expenditures to Exclude:
<ul style="list-style-type: none"> • Automobile allowances • Housing allowances • Cell phone allowance • Uniform and meal allowance 	<ul style="list-style-type: none"> • Mileage reimbursement for travel for actual miles driven (Object 641X)

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

Object 6139 Expenditures to Include:	Object 6139 Expenditures to Exclude:
<ul style="list-style-type: none"> In-kind payments unless exempted under Internal Revenue Service (IRS) Code 	

In-kind payments such as rent-free housing or employer-furnished automobiles are to be debited to this account and credited to the appropriate revenue account 5743, Rent or account 5749, Other Revenue from Local Sources.

Any local option codes that are used at the local option are to be converted to account 6139 for [PEIMS](#) reporting.

Questions regarding taxable income for the employee for these allowances should be directed to the Internal Revenue Service. See Other Tax Issues section for further guidance.

6140 Employee Benefits

Employee benefits are those amounts paid by the school district to provide benefits to employees. This does not include the amount deducted from the employee's salary or wages, which are considered employee contributions toward a benefit.

℞ 6141 Social Security/Medicare

This code is used to classify expenditures/expenses required to provide employee benefits under the Federal Social Security program. This excludes employee contributions.

℞ 6142 Group Health and Life Insurance

This code is used to classify expenditures/expenses made to provide personnel with group health and life [insurance](#) benefits. This excludes employee contributions but includes benefit amounts transferred to an Internal Service Fund.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

℞ 6143 Workers' Compensation

This code is used to classify expenditures/expenses made to provide personnel with workers' compensation benefits. This includes benefit amounts transferred to an Internal Service Fund. There are no employee contributions.

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

This code is used to classify expenditures/expenses from "On-Behalf" payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers' health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. The amount that the state provides in excess of school district contributions are to be recorded here. An equal revenue amount should be recorded in account 5831, Teacher Retirement - On-Behalf Payments.

Medicare Part D payments made by the federal government to TRS are also recorded to this account with an equal revenue amount to account 5831, Teacher Retirement – On-Behalf Payments. See sections 1.2.5.2 and 1.3.3 for additional information.

℞ 6145 Unemployment Compensation

This code is used to classify expenditures/expenses made to provide personnel with unemployment compensation. This includes benefit amounts transferred to an Internal Service Fund. There are no employee contributions.

℞ 6146 Teacher Retirement/TRS Care

This code is used to classify expenditures/expenses made from local, state and federal program funds and/or private grants to pay

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

state matching of teacher retirement on the above state minimum contribution or the required matching amount from federal funds. Also included in this account is any employer contribution for the retired teachers' health insurance plan.

6147 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6148 Employee Benefits - Locally Defined (Convert to Object Code 6149 for PEIMS)

This code is used, at the option of the school district, to classify employee benefits not defined elsewhere. For [PEIMS](#) reporting, this account is converted to Object Code 6149.

℞ 6149 Employee Benefits

This code is used to classify expenditures/expenses made to provide personnel with other employee benefits not detailed above. This excludes employee contributions but includes any benefit amounts transferred to an Internal Service Fund. Any local option codes that are used at the local option are to be converted to account 6149 for [PEIMS](#) reporting.

6150-6190 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6200 PROFESSIONAL AND CONTRACTED SERVICES

The major account classification is used to record expenditures/expenses for services rendered to the school district by firms, individuals and other organizations. This includes services provided by internal service funds unless the internal service fund is used to account for employee benefits. Internal

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

service fund expenditures/expenses for employee benefits, such as health [insurance](#), are to be classified to the appropriate code in the 6100 series of accounts. Normally, professional and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

6210 Professional Services

This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district, including all related expenses covered by the professional services contract.

℞ 6211 Legal Services

This code is used to classify fees, associated travel and other related costs for legal services. However, legal fees, associated travel and other costs related to the collection of taxes are to be classified in account 6213, Tax Appraisal and Collection. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure. All expenditures/expenses coded to object code 6211 are to be coded to function 41, General Administration.

℞ 6212 Audit Services

This code is used to classify fees, associated travel and other related costs for audit services. All expenditures/expenses coded to object code 6212 are to be coded to function 41, General Administration.

℞ 6213 Tax Appraisal and Collection

This code is used to classify fees, associated travel, and other related costs for the appraisal of property and the collection of taxes, including attorney fees directly related to the collection of taxes. This account is also to be used by the school district to

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

record its pro rata share of the administrative cost of the Consolidated Taxing District. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure. This code is only to be used in the General Fund.

Payments made to another governmental entity (for **appraisal costs** only) should be coded to function code 99 (Other Intergovernmental Charges); otherwise, function code 41 (General Administration) should be used for the collection of taxes.

℞ 6214 Lobbying (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)

This code is used to classify fees, associated travel and other related costs for lobbying services. Refer to the [Texas Ethics Commission](#) for guidelines regarding what is lobbying.

6215 Reserved for Future State Definition

This code is reserved for future state designation and is not to be used by the school district.

6216-6218 Professional Services - Locally Defined (Convert to Object Code 6219 for PEIMS)

These codes are used, at the option of the school district, to classify professional fees and related costs not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6219.

℞ 6219 Professional Services

This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district. [Government Code 2254.002](#) defines professional services to be the following:

Architecture

Optometry

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

- Landscape architecture Professional engineering
- Land surveying Real estate appraising
- Medicine Professional nursing

Accounting (audit services belong in object code 6212)

These professionals are required to be licensed or registered with the state. Professional services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district. This includes all related expenditures/expenses covered by a professional services contract, if the contracted service is not detailed in object codes 6211 through 6214.

This does not include any costs required to be capitalized as ancillary charges necessary to place the asset into service. Those costs should be recorded in the appropriate 6600 series capital outlay object codes.

6220 Tuition and Transfer Payments

Tuition payments are made when the school district pays for tuition to institutions of higher education on behalf of a staff member or a student. Transfer payments are made when the school district pays for students to attend another school district, either private or public.

℞ 6221 Staff Tuition and Related Fees - Higher Education

This code is used to classify expenditures/expenses for services rendered by institutions of higher learning for the benefit of school district personnel. Expenditures/expenses classified in this account are excluded from the calculation of indirect cost rates.

℞ 6222 Student Tuition - Public Schools

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

This code is used to classify expenditures/expenses for tuition if a school district is under contract with public schools to provide instructional services to students. This includes payments made to school districts under Section 29.201, TEC, Public Education Grant Program, and transfer students under Section 21.082 of the TEC where one school district transfers entire grades of students to another school district.

℞ 6223 Student Tuition - Other than to Public Schools

This code is used to classify expenditures/expenses for tuition if a school district is under contract with an institution of higher learning or with non-public schools to provide instructional services to students. This includes payments made to Juvenile Justice Alternative Education Programs (Function Code 95).

℞ 6224 Student Attendance Credits

This code is used to classify expenditures/expenses for the purchase of tuition credits from the state or from other school districts under Subchapter 5 D and/or E, Chapter 41, [Texas Education Code](#) (TEC), including Career and Technology Education programs under TEC 41.125. This code may only be used with Function Code 91, Contracted Instructional Services Between Public Schools.

6225-6226 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

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

These codes are used, at the option of the school district, to classify expenditures/expenses for tuition not specifically defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6229.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

℞ 6229 Tuition and Transfer Payments

This code is used to classify expenditures/expenses for tuition and transfer payments not detailed above. Any local option codes that are used at the local option are to be converted to account 6229 for [PEIMS](#) reporting.

6230 Education Service Center Services

Each school district is a member of an education service center that provides various services to the school districts. The function code in conjunction with the expenditure object code defines the type of service provided.

6231-6233 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

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

These codes are used, at the option of the school district, to classify services provided by the education service center not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6239.

℞ 6239 Education Service Center Services

This code is used to classify all contracted services provided by the education service center. Included in this account are:

- Data processing services
- Accounting services
- Media services

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

- Special education services
- Career and Technical education services
- Staff development
- Curriculum development
- Drug training
- Grant writing services, etc. that the education service center provides to school districts

This does not include supplies (which should be charged to the appropriate supply account) purchased under a purchasing agreement with an education service center, but does include a fee assessed for providing the service. Any local option codes that are used at the local option are to be converted to account 6239 for [PEIMS](#) reporting.

6240 Contracted Maintenance and Repair Services

These expenditure object codes are used to classify expenditures/expenses for maintenance and repair services rendered by firms, individuals, or other organizations, other than the school district. Maintenance and repair services are for normal upkeep, repair and minor restorations, but do not include such costs as new building construction, renovating and remodeling of buildings, etc. When contracted maintenance and repair services are rendered, the total cost of the service, including labor and parts, is to be included in the appropriate contracted services account. Maintenance contracts are to be included in the appropriate expenditure object codes defined below.

6241-6243 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

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

These codes are used, at the option of the school district, to classify expenditures/expenses for contracted maintenance and repair not specifically defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6249.

℞ 6249 Contracted Maintenance and Repair

This code is used to classify expenditures/expenses for normal contracted maintenance and repair of items.

Object 6249 Expenditures to Include:	Object 6249 Expenditures to Exclude:
<p>This includes expenditures/expenses for normal contracted upkeep, repairs, maintenance and renovation of:</p> <ul style="list-style-type: none"> • Office equipment • Furniture • Computers • Copiers • District-owned telephone systems • Facsimile machines • Software upgrades • Maintenance agreement fees 	<ul style="list-style-type: none"> • Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX) • Purchase of site licenses, single user software, etc. (Object 6399, or 6659)

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

Object 6249 Expenditures to Include:	Object 6249 Expenditures to Exclude:
<ul style="list-style-type: none"> • Other equipment when the repairs are provided by an outside individual or firm • Buildings and grounds (janitorial/landscaping, etc.) 	

For vehicles, this includes expenditures/expenses for normal upkeep and contracted repair of vehicles, including buses, maintenance vehicles, driver education vehicles and any other vehicles used by school district staff or students.

For buildings and grounds, this includes expenditures/expenses for normal upkeep of buildings and grounds. This includes contracted costs of maintenance for buildings including heating, ventilation, air conditioning, and any related maintenance agreements.

Services may be provided on an on-call basis or within the terms of a maintenance agreement.

Any local option codes that are used at the local option are to be converted to account 6249 for [PEIMS](#) reporting.

6250

Utilities

Utilities are comprised of water, electricity, gas for heat, cooking and cooling, ongoing telephone (including telecommunications and cellular telephones) and facsimile charges.

6251-6254 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

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

These codes are used, at the option of the school district, to classify expenditures/expenses for utilities not specifically defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6259.

℞ 6259 Utilities

This code is used to classify expenditures/expenses for utilities. All expenditures/expenses coded to object code 6259 are to be coded to either function 51, Facilities Maintenance and Operations or 81, Facilities Acquisition and Construction. This includes:

- Water, wastewater treatment, and sanitation (garbage disposal)
- Telephone services and telecommunication charges for cellular telephones, pagers, modem line charges, facsimile charges, etc.
- Electricity
- Natural gas, propane, coal and any other fuel used for the heating and cooling of buildings

Any local option codes that are used at the local option are to be converted to account 6259 for [PEIMS](#) reporting. A district may code a cellular telephone or pager to the function code of its user.

6260 Rentals - Operating Leases

These codes are used to record expenditures/expenses for renting or leasing either equipment or property under operating lease agreements. Refer to the Debt section (Other Types of Debt) for further guidance.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6261-6263 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6264-6268 Rentals - Operating Leases - Locally Defined (Convert to Object Code 6269 for PEIMS)

These codes are used, at the option of the school district, to classify expenditures/expenses for rentals under operating leases not specifically defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6269.

℞ 6269 Rentals - Operating Leases

This code is used to classify expenditures/expenses for other rentals - operating leases. This includes, but is not limited to, rental or lease of:

- Furniture
- Computers
- Telecommunications equipment
- Audio-visual equipment
- Vehicles (including buses)
- Land
- Buildings
- Space in buildings
- Grounds

Any local option codes that are used at the local option are to be converted to account 6269 for [PEIMS](#) reporting.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6270-6289 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6290 Miscellaneous Contracted Services

These expenditure object codes are used to classify expenditures/expenses for miscellaneous contracted services not included above.

℞ 6291 Consulting Services (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)

This code is used to classify expenditures/expenses for consulting services. Consulting services refer to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. Consulting may involve the identification and cross-fertilization of best practices, analytical techniques, change management and coaching skills, technology implementations, strategy development, or operational improvement. Consultants often rely on their outsider's perspective to provide unbiased recommendations. They generally bring formal frameworks or methodologies to identify problems or suggest more effective or efficient ways of performing tasks. Consulting services cover all functional areas such as instruction, curriculum, and administration.

Consulting does not include a routine service/activity that is necessary to the functioning of a school district's programs, such as hiring additional people on contract to supplement present staff. It also does not apply to services provided to conduct organized activities (such as training or other similar educational activities.)

Professional services are coded to 6219.

Education Service Center services are coded to 6239.

Normal contracted maintenance and repair of items is coded to 6249.

Other miscellaneous services would be coded to 6299.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6292-6293 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6294-6298 Miscellaneous Contracted Services - Locally Defined (Convert to Object Code 6299 for PEIMS)

These codes are used, at the option of the school district, to classify contracted services not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6299.

℞ 6299 Miscellaneous Contracted Services

This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere. Any local option codes that are used at the local option are to be converted to account 6299 for [PEIMS](#) reporting.

6300 SUPPLIES AND MATERIALS

This major classification includes all expenditures/expenses for supplies and materials.

6310 Supplies and Materials for Maintenance and/or Operations

This group of accounts is used to classify expenditures/expenses for supplies and materials necessary to maintain and/or operate furniture, computers, equipment (including telecommunications equipment), vehicles, grounds and facilities of the school district. Normally expenditures/expenses in this group of accounts arise when school district employees purchase supplies for use by the school district as opposed to supplies that are provided by a contractor as part of a contracted service.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

℞ 6311 Gasoline and Other Fuels for Vehicles (Including Buses)

This code is used to classify expenditures/expenses for gasoline, motor oil and other fuels required for operating vehicles.

6312-6314 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6315-6318 Supplies for Maintenance and/or Operations - Locally Defined (Convert to Object Code 6319 for PEIMS)

These codes are used, at the option of the school district, to classify supplies and materials for maintenance and/or operations not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to Object Code 6319.

℞ 6319 Supplies for Maintenance and/or Operations

This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations not detailed above. Expenditures/expenses in this account include, but are not limited to:

- Janitorial or custodian supplies
- Building maintenance supplies for minor repairs and upkeep by maintenance staff
- Supplies for upkeep of furniture and equipment

Any local option codes that are used at the local option are to be converted to account 6319 for [PEIMS](#) reporting.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6320 Textbooks and Other Reading Materials

This group of accounts is used to classify expenditures/expenses for textbooks purchased by the school district and magazines, periodicals, newspapers and reference books that are placed in the classroom or in an office. Expenditures/expenses in this group of accounts do not meet the capitalization criteria.

℞ 6321 Textbooks

This code is used to classify expenditures/expenses for textbooks purchased by the school district and furnished free to students, certain classes or grades.

6322-6324 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

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

These codes are used, at the option of the school district, to classify reading materials that do not meet the capitalization criteria. For [PEIMS](#), these accounts are converted to Object Code 6329.

℞ 6329 Reading Materials

This code is used to classify all expenditures/expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices or libraries whether in print or electronic format. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged and controlled by the library. Additionally, this code also includes library books and media that do not meet the capitalization criteria of the school and have a per unit value of less than \$5,000 and/or a useful life of one year or less (Effective September 1, 2001). Any local option codes that are used at the

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

local option are to be converted to account 6329 for [PEIMS](#) reporting.

6330 Testing Materials

This group of accounts is used to classify expenditures/expenses for testing materials such as test booklets. Test scoring is not to be classified here, but rather, in the 6200 series of accounts, Professional and Contracted Services.

6331-6333 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

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

These codes are used, at the option of the school district, to classify testing materials. For [PEIMS](#), these accounts are converted to Object Code 6339.

℞ 6339 Testing Materials

This code is used to classify expenditures/expenses for testing materials including test booklets and study materials related to those tests. Any local option codes that are used at the local option are to be converted to account 6339 for [PEIMS](#) reporting.

6340 Food Service and Other Resale Items

These expenditure object codes are used to classify supplies and materials for the operation of the food service program of the school district. Also included are items for sale through vending machines, school stores, etc., that are not related to the regular food service program. These items for resale are classified in Function 36, Cocurricular/Extracurricular Activities.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

℞ 6341 Food

This code is used to classify expenditures/expenses for food, including related costs such as transportation, handling, processing, etc.

℞ 6342 Non-Food

This code is used to classify expenditures/expenses for non-food items such as napkins, straws, brooms, etc.

℞ 6343 Items for Sale

This code is used to classify expenditures/expenses for such items as soft drinks, food, or other goods to be sold through vending machines, school stores, etc., not related to the regular food service program.

℞ 6344 USDA Commodities

This code is used to classify the costs of commodities. The portion of expenditures/expenses attributed to the USDA value of commodities in this account should agree with the revenue realized in account 5923, USDA commodities for school districts that utilize the General Fund or Special Revenue Fund. For school districts utilizing an Enterprise Fund, non-operating revenue account 7954, USDA commodities is to be used.

- Purchased products for which you receive no USDA commodity equivalent. An example of products that a school would purchase commercially but would not receive as a USDA commodity would be condiments such as catsup and mustard. It is suggested that you base the inventory value for such items on the net purchase price for that item.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

- USDA commodity products for which you purchase no commercial equivalent. Examples of USDA commodities that schools receive but usually do not purchase commercially include pouched salmon, frozen diced chicken and prune puree. TDHS will continue to provide you with the value of USDA commodities, which is based on the actual cost per pound.
- Products that you purchase as well as receive as commodities. Canned fruits and vegetables are examples of such products. You may base the value of these products on the net cost to purchase such products, on the commodity value provided by TDHS, or you could also use an average of weighted average of the two values.

6345-6347 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6348 Food Supplies - Locally Defined (Convert to Object Code 6349 for PEIMS)

This code is used, at the option of the school district, to classify food supplies not defined above. For [PEIMS](#), this account is converted to Object Code 6349.

℞ 6349 Food Service Supplies

This code is used to classify miscellaneous food service supplies not specifically defined elsewhere. Any local option codes that are used at the local option are to be converted to account 6349 for [PEIMS](#) reporting.

6350-6380 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6390 Supplies and Materials - General

These expenditure object codes are used to classify general supplies and materials not specified in other supplies and materials accounts.

6391-6394 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6395-6398 Supplies and Materials - Locally Defined (Convert to Object Code 6399 for PEIMS)

These codes are used, at the option of the school district, to classify supplies and materials. For [PEIMS](#), these accounts are converted to Object Code 6399.

R 6399 General Supplies

This code is used to classify expenditures/expenses for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration.

Object 6399 Expenditures to Include:	Object 6399 Expenditures to Exclude:
<p>These items include:</p> <ul style="list-style-type: none"> Consumable teaching and office items such as paper, pencils, forms, postage, etc. Workbooks Audio-visual aids such as 	<ul style="list-style-type: none"> Purchase of furniture, technology equipment, software, and capital outlay items having a per-unit cost of \$5,000 or more (Object 6639) Items that don't meet the individual \$5,000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5,000 (example: library books) (Object 6649 or 6669)

Expenditure/Expense Object Codes

<u>Class</u>	<u>Major</u>	<u>Detail</u>
X	X	XX

Object 6399 Expenditures to Include:	Object 6399 Expenditures to Exclude:
filmstrips, VCR tapes, CD/DVD disks, diskettes, computer tapes, software <ul style="list-style-type: none"> • Site licenses, single use software that has a per-unit cost of less than \$5,000 • Supplies for a satellite dish and other supplies for technology 	

Certain items, such as software, mentioned in this definition may be recorded under the 666X account series according to local policies for capitalization. See Capital Assets section for additional clarification. Any local option codes that are used at the local option are to be converted to account 6399 for [PEIMS](#) reporting.

6400**OTHER OPERATING COSTS**

This major classification is used to classify expenditures/expenses for items other than Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Service and Capital Outlay that are necessary for the operation of the school district.

6410**Travel, Subsistence and Stipends**

These expenditure object codes are to be used to classify travel, subsistence and stipends to both employees and non-employees.

℞ 6411**Travel and Subsistence - Employee Only**

This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Travel expenses must conform to IRS and 2 CFR Part 225 (OMB Circular A-87) regulations. Any travel reimbursed from state funds and federal funds that are received from the Texas

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

Education Agency must comply with the general appropriations act.

The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, inservice training, etc. Membership dues are classified in account 6495, Dues.

℞ 6412 Travel and Subsistence - Students

This code is used to classify the cost of transportation (rental of vans, buses and other vehicles), meals, participation fees, room, and other expenses associated with students traveling for school sponsored events. (Do not use function 34)

℞ 6413 Stipends - Non-Employees

This code is used to classify stipends paid to individuals not employed by the paying agency for allowances related to and/or for participation in organizational controlled or directed activities. Expenditures/expenses relating to travel for individuals not employed by the school district should be classified in account 6419, Travel and Subsistence. Expenditures/expenses classified in this account are excluded from the calculation of indirect cost.

6414-6416 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6417-6418 Travel and Subsistence - Locally Defined (Convert to Object Code 6419 for PEIMS)

These codes are used, at the option of the school district, to classify travel and subsistence not specifically defined elsewhere. For [PEIMS](#), these accounts are converted to Object Code 6419.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6419 Travel and Subsistence - Non-Employees

This code is used to classify the cost of transportation, meals, room and other expenses associated with traveling on official school business not specified elsewhere. This includes expenditures/expenses for the following groups:

- Travel for individuals not employed by the school district

This includes travel expenses incurred while traveling to school district authorized activities, including transportation expenditures/expenses paid:

- To parents
- For board member travel
- For individuals not employed by the paying agency for allowances related to and/or for participation in organizational controlled or directed activities

Registration fees associated with attending conferences, including seminars, inservice training, etc. are also classified in this account.

Travel expenses must conform to IRS and 2 CFR Part 225 (OMB Circular A-87) regulations and any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act. Any local option codes that are used at the local option are to be converted to account 6419 for [PEIMS](#) reporting.

6420 Insurance and Bonding Costs

This code is used to classify expenditures/expenses for [insurance](#) and bonding costs. Property insurance should be classified in Function 51, Facilities Maintenance and Operations, including building insurance and property insurance for band and athletic/UIIL equipment. Other types of insurance are to be classified in the appropriate function. For example, insurance to

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

cover student injuries that take place while participating in athletics are classified in Function 36, Cocurricular/Extracurricular Activities. Textbook custodian and administrative bonding expenses are classified in Function 41, General Administration. School bus driver bonding and liability insurance are classified in Function 34, Student (Pupil) Transportation.

6421-6424 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

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

These codes are used, at the option of the school district, to classify [insurance](#) and bonding costs. For [PEIMS](#), these accounts are converted to Object Code 6429.

℞ 6429 Insurance and Bonding Costs

This code is used to classify costs for [insurance](#), including property insurance, liability insurance, bonding costs, athletic insurance, etc. Any local option codes that are used at the local option are to be converted to account 6429 for [PEIMS](#) reporting.

6430 Election Costs

This code is used to classify expenditures/expenses for conducting an election. The costs of printing ballots, election officials who are not school district employees and legal notices, etc., are to be charged to this classification.

6431-6433 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

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

These codes are used, at the option of the school district, to classify election costs. For [PEIMS](#), these accounts are converted to Object Code 6439.

℞ 6439 Election Costs

This code is used to classify expenditures/expenses to cover costs incurred in connection with elections, including election officials who are not school district employees, legal notices, etc. Any local option codes that are used at the local option are to be converted to account 6439 for [PEIMS](#) reporting.

6440 Depreciation Expense of Proprietary and Nonexpendable Trust Funds

This code is used to classify depreciation expense of capital assets in the Proprietary Fund Types or Nonexpendable Trust Funds of a school district. Capital assets of the Governmental Fund Types and Expendable Trust Funds are not depreciated.

6441-6443 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

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

These codes are used, at the option of the school district, to classify depreciation expense. For [PEIMS](#), these accounts are converted to Object Code 6449.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

℞ 6449 Depreciation Expense

This code is used to classify depreciation expense of capital assets owned by Proprietary Fund Types or Nonexpendable Trust Funds. Any local option codes that are used at the local option are to be converted to account 6449 for [PEIMS](#) reporting.

6450-6480 Reserved for Future State Definition

These code classifications are reserved for future state designation and are not to be used by the school district.

6490 Miscellaneous Operating Costs

This code is used to classify expenditures/expenses for operating costs not mentioned above.

6491 Reserved for Future State Definition

This code is reserved for future state designation and is not to be used by the school district.

℞ 6492 Payments to Fiscal Agents of Shared Services Arrangements

This code is used to classify expenditures/expenses for amounts paid to a fiscal agent of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

℞ 6493 Payments to Member Districts of Shared Services Arrangements

This code is used to classify expenditures/expenses for amounts paid to a member district of a shared services arrangement in which the school district is a participant. The expenditure is to be

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

℞ 6494 Reclassified Transportation Expenditures/Expenses

This code can be used as an option to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc., in Function 34 (Student Transportation) should be reclassified to this expenditure object code with the appropriate function assigned. Examples of such costs include those associated with field trips (Function 11) and cocurricular/extracurricular activities (Function 36). Identification of the costs of transporting students for any purpose other than to and from school is required under Section 34.010, TEC.

℞ 6495 Dues (Effective fiscal year 2008/09; September 1 or July 1 depending on fiscal year end)

This code is used to identify expenditures/expenses for dues paid to clubs, committees, or other organizations. Examples of organizations are TASA, TASP, TASB, Lions Club, Rotary Club, local chambers of commerce and other associations. This does not include any registration fees associated with attending conferences or seminars, which are coded to account 6411. Dues paid on behalf of an employee should be coded to that employee's function code; dues paid on behalf of the district should be coded to function 41. Prior to this change, dues were included in object code 6499.

6496 Reserved for Future State Definition

This code is reserved for future state designation and is not to be used by the school district.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6497-6498 Miscellaneous Operating Costs - Locally Defined (Convert to Object Code 6499 for PEIMS)

These codes are used, at the option of the school district, to classify miscellaneous operating costs. For [PEIMS](#), these accounts are converted to Object Code 6499.

℞ 6499 Miscellaneous Operating Costs

This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:

- Fees (not associated with travel)
- Awards
- Bid notices
- Graduation expenses
- Food/refreshments for school-related meetings
- Newspaper advertisements, etc.

Dues are to be coded to object code 6495 effective for the 2008/09 fiscal year (September 1 or July 1 depending on the fiscal year end).

Any local option codes that are used at the local option are to be converted to account 6499 for [PEIMS](#) reporting.

6500 DEBT SERVICE

This major classification includes all expenditures for debt service. All debt service object codes must be used only with Function 71, Debt Service.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6510 Debt Principal

These expenditure object codes are used to classify all expenditures to retire debt principal in Function 71, Debt Service.

℞ 6511 Bond Principal

This code is used to classify expenditures to retire the principal of bonds.

℞ 6512 Capital Lease Principal

This code is used to classify expenditures to retire the principal of long-term capital leases.

℞ 6513 Long-Term Debt Principal

This code is used to classify expenditures to retire the principal of long-term debt (except bond and capital lease principal), using dedicated tax proceeds and other revenue. This includes non-voter approved debt repaid using tax proceeds dedicated to debt repayment. Long-term debt is defined as any debt that will not be paid with current available financial resources.

6514-6516 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6517-6518 Debt Service - Locally Defined (Convert to Object Code 6519 for PEIMS)

These codes are used, at the option of the school district, to classify principal on debt service not defined above. For [PEIMS](#), these accounts are converted to Object Code 6519.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

℞ 6519 Debt Principal

This code is used to classify expenditures to retire the principal of debt not specified elsewhere. Any local option codes that are used at the local option are to be converted to account 6519 for [PEIMS](#) reporting.

6520 Interest Expenditures/Expenses

These expenditure object codes are used to classify all interest expenditures/expenses in Function 71, Debt Service.

℞ 6521 Interest on Bonds

This code is used to classify expenditures/expenses to pay interest on bonds.

℞ 6522 Capital Lease Interest

This code is used to classify expenditures/expenses to pay interest on capital leases.

℞ 6523 Interest on Debt

This code is used to classify expenditures/expenses to pay interest on debt.

℞ 6524 Amortization of Bond and Other Debt Related Costs

This code is used to classify expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

℞ 6525 Amortization of Premium and Discount on Issuance of Bonds

This code is used to classify expenses amortized as debt premium and/or discount in connection with the issuance of debt.

6526 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6527-6528 Interest Expenditures/Expenses - Locally Defined (Convert to Object Code 6529 for PEIMS)

These codes are used, at the option of the school district, to classify interest expenditures/expenses not specified elsewhere. For [PEIMS](#), these accounts are converted to Object Code 6529.

℞ 6529 Interest Expenditures/Expenses

This code is used to classify expenditures/expenses to pay interest not specified elsewhere. Any local option codes that are used at the local option are to be converted to account 6529 for [PEIMS](#) reporting.

6530-6580 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6590 Other Debt Service Expenditures/Expenses

These object codes are used to classify all debt service expenditures/expenses other than debt principal and interest in Function 71, Debt Service.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6591-6593 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6594-6598 Other Debt Service Expenditures/Expenses - Locally Defined (Convert to Object Code 6599 for PEIMS)

These codes are used, at the option of the school district, to record debt service expenditures/expenses, excluding principal and interest. For [PEIMS](#), these accounts are converted to Object Code 6599.

℞ 6599 Other Debt Service Fees

This code is used to classify expenditures/expenses for issuance costs, and/or any allowable fees related to debt service activity, including fiscal agent fees and payment to an escrow agent from sources other than proceeds from the new debt. Any local option codes that are used at the local option are to be converted to account 6599 for PEIMS reporting.

6600 CAPITAL OUTLAY - LAND, BUILDINGS AND EQUIPMENT

This major classification is used to classify expenditures for capital assets. See Capital Assets section 1.2.4 for capital asset requirements.

6610 Land Purchase and Improvement

These expenditure object codes are used to classify the acquisition or major improvement of a school district's land.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6611-6613 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6614-6618 Land Purchase and Improvements - Locally Defined (Convert to Object Code 6619 for PEIMS)

These codes are used, at the option of the school district, to classify expenditures for land purchases and improvements. For [PEIMS](#), these accounts are converted to Object Code 6619.

℞ 6619 Land Purchase and Improvement

This code is used to classify expenditures for the purchase of land, land improvements other than buildings and any associated fees. This includes any other costs necessary to alter the land for its intended purpose. Any local option codes that are used at the local option are to be converted to account 6619 for [PEIMS](#) reporting.

6620 Building Purchase, Construction or Improvements

These expenditure object codes are used to classify the purchase, construction, or substantial improvement of buildings, and any related fees, including architect fees.

6621-6623 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6624-6628 Building Purchase, Construction or Improvements - Locally Defined (Convert to Object Code 6629 for PEIMS)

These codes are used, at the option of the school district, to classify expenditures for building purchases, construction, or

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

improvements. For [PEIMS](#), these accounts are converted to Object Code 6629.

℞ 6629 Building Purchase, Construction or Improvements

This code is used to classify expenditures to purchase buildings or for materials, labor, etc., to construct new buildings. This account also includes expenditures for substantial alteration or remodeling of existing buildings that materially increase building life and/or usefulness. All associated fees are included in this account. Any local option codes that are used at the local option are to be converted to account 6629 for [PEIMS](#) reporting.

6630 Furniture and Equipment

This code is used to classify expenditures for the purchase of furniture and equipment having a per-unit cost of \$5,000 or more and a useful life of more than one year as listed below. If the per-unit cost is less than \$5,000 and the district, by policy, elects to capitalize the expenditure, the 6640 series of accounts, Capital Assets - District Defined, should be used.

℞ 6631 Vehicles per unit cost of \$5,000 or more

This code is used to classify expenditures for the purchase of vehicles having a per-unit cost of \$5,000 or more and a useful life of more than one year. If the per-unit cost is less than \$5,000 and the district, by policy, elects to capitalize the expenditure, the 6640 series of accounts, Capital Assets - District Defined, should be used.

6632-6634 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6635-6638 Furniture and Equipment - Locally Defined (Convert to Object Code 6639 for PEIMS)

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

These codes are used, at the option of the school district, to classify expenditures for furniture and equipment. For [PEIMS](#), these accounts are converted to Object Code 6639.

℞ 6639 Furniture, Equipment and Software

This code is used to classify expenditures for all equipment, furniture, technology equipment and capital outlay items having a per-unit cost of \$5,000 or more and a useful life of more than one year not classified elsewhere. Any local option codes that are used at the local option are to be converted to account 6639 for [PEIMS](#) reporting.

Object 6639 Expenditures to Include:	Object 6639 Expenditures to Exclude:
<ul style="list-style-type: none"> • Telephone systems • Intercommunication and telecommunication systems • Mainframe and mini-computers • High-capacity copy machines • Purchase of site licenses, single use software, etc., if more than \$5,000 or more per unit costs 	<ul style="list-style-type: none"> • Contract programming non-ownership (Object 6219) • Lease purchases with \$5,000 or more per unit costs (Object 6659) • Maintenance fees and/or upgrades (Object 6249) • Purchase of site licenses, single use software, network fees, etc. (Object 6399 or 6659) • Items that don't meet the individual \$5,000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5,000 (example: library books) (Object 6649 or 6669)

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6640 Capital Assets - District Defined

These expenditure object codes are used to classify any items that do not meet the individual \$5,000 capital asset criteria, but by school district policy, are required to be recorded as capital assets either (1) when the school district policy requires an item costing less than \$5,000 to be defined as a capital asset; or, (2) when aggregate amounts purchased equal or exceed \$5,000.

℞ 6641 Vehicles per-unit cost of less than \$5,000

This code is used to classify expenditures for the purchase of vehicles having a per-unit cost of less than \$5,000 and a useful life of more than one year.

6642-6643 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6644-6648 Capital Assets - Locally Defined (Convert to Object Code 6649 for PEIMS)

These codes are used, at the option of the school district, to classify expenditures for capital assets groupings. For [PEIMS](#), these accounts are converted to Object Code 6649.

℞ 6649 Capital Assets - Other - Locally Defined Groupings

This code is used at the discretion of the school district if the school district policy requires the capitalization of items that individually or, as a group, are less than the \$5,000 criterion identified in the 6630 series of accounts. If a school district does not account for these items under object code 6649, then the items are to be classified under object code 6399, General Supplies. Any local option codes that are used at the local option are to be converted to account 6649 for [PEIMS](#) reporting.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

6650 Capital Assets Under Capital Leases

These expenditure object codes are used to classify capital assets under capital leases.

℞ 6651 Capital Lease of Buildings

This code is used to classify capitalization of movable buildings and major repairs to buildings under a capital lease arrangement. The contra entry is to other resources.

6652-6653 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6654-6658 Capital Assets Under Capital Lease - Locally Defined (Convert to Object Code 6659 for PEIMS)

These codes are used, at the option of the school district, to classify expenditures for capital assets under capital lease. For [PEIMS](#), these accounts are converted to Object Code 6659.

℞ 6659 Capital Lease of Furniture, Equipment and Software

This code is used to classify capitalization of furniture, equipment and software under a capital lease arrangement. The contra entry is to other resources. Any local option codes that are used at the local option are to be converted to account 6659 for [PEIMS](#) reporting.

Object 6659 Expenditures to Include:	Object 6659 Expenditures to Exclude:
Lease purchase of:	<ul style="list-style-type: none"> Contract programming non-ownership (Object 6219)

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

Object 6659 Expenditures to Include:	Object 6659 Expenditures to Exclude:
<ul style="list-style-type: none"> • Telephone systems • Intercommunication and telecommunication systems • Mainframe and mini-computers • High-capacity copy machines • Site licenses and single use software purchase etc., if a lease purchase for \$5,000 or more per unit 	<ul style="list-style-type: none"> • Maintenance fees and/or upgrades (Object 6249) • Purchase of site licenses, single use software, network fees, etc. (Object 6399 if less than \$5,000, or 6669, if in the library)

6660 Library Books and Media

This account classification is used to account for the acquisition of library books and media that meet the capitalization criteria of the school. Library books and media such as CDs/DVDs, software, learning diskettes and film may be recorded in a capital assets system as a block of items purchased; however, the library should maintain an acquisition ledger that records the detailed cost of each book.

6661-6664 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

6665-6668 Library Books and Media - Locally Defined (Convert to Object Code 6669 for PEIMS)

These codes are used, at the option of the school district, to classify expenditures for library books and media. For [PEIMS](#), these accounts are converted to Object Code 6669.

Expenditure/Expense Object Codes		
Class	Major	Detail
X	X	XX

℞ 6669 Library Books and Media

This code is used to classify expenditures for books and film that meet the one year or more useful life criteria; and meets the capitalization criteria of the school or have a per unit value of equal to or greater than \$5,000 whichever is less; (Effective September 1, 2001); and are to be catalogued and controlled by the library. All expenditures/expenses coded to object code 6669 are to be coded to function 12, Instructional Resources and Media Services. Any local option codes that are used at the local option are to be converted to account 6669 for [PEIMS](#) reporting.

1.4.10 Other Resources/Non-Operating Revenue Object Codes

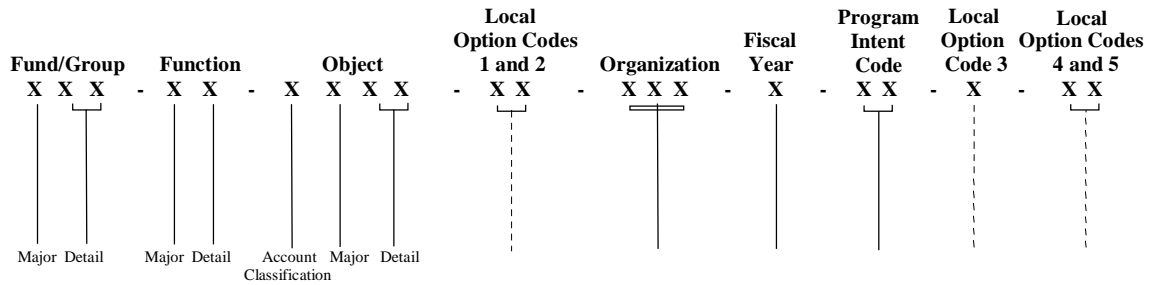
The school district's accounting records are to reflect other resources/non-operating revenue at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System ([PEIMS](#)) reporting (budgeted and actual data) purposes. If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the code structure should be used.

These codes are distinguished from other types of object codes as they always begin with the digit "7."

The **℞** by a code indicates that the code is required for reporting purposes ([PEIMS](#) and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

Exhibit 38. Other Resource/Non-Operating Revenue Object Code Structure

The Code Structure



Object Codes:
Other Resources/Non-Operating Revenues(7XXX)

----- Indicates a mandatory code for State reporting purposes
----- Indicates a code that may be used at local option

7000

OTHER RESOURCES/NON-OPERATING REVENUES

These detail accounts reflect estimated (budgeted) and incurred (actual) other resources or non-operating revenues. School districts using subsidiary ledgers may, at the local option, use control accounts as listed in the general ledger to reflect the summarized balances of the subsidiary ledgers.

7010

Estimated Other Resources/Non-Operating Revenues - Control - Local Option

This account is debited at the beginning of the period for the amount of other resources or non-operating revenues anticipated (i.e., National School Lunch Program and earnings from temporary investments for Proprietary Fund Types and similar trust funds).

Other Resources/Non-Operating Revenue/ Residual Equity Transfers In Object Codes		
<u>Class</u>	<u>Major</u>	<u>Detail</u>
X	X	XX

7020**Realized Other Resources/Non-Operating Revenues - Control - Local Option**

This account is credited for the total actual other resources or non-operating revenues received or receivable (i.e., National School Lunch Programs and earnings from temporary investments for Proprietary Fund Types and similar trust funds) during the period. The postings to the subsidiary ledger detail accounts must be equal to this total other resources/non-operating revenues control account. The debit entry is to cash or an accounts receivable account. At the end of the period this account is closed to fund balance. This control account is to be used at the option of the school district.

7900**Other Resources/Non-Operating Revenues****7910****Other Resources**

Other resources (accounts 7911-7949) includes sale of bonds, sale of real and personal property, proceeds from capital leases, operating transfers in, etc. Such amounts are classified separately from revenues on the statement and revenues and expenditures and changes of fund balance of Governmental Fund Types and Expendable Trust Funds.

℞ 7911**Issuance of Bonds**

This code is used to record the face amount of bonds that are issued.

Other Resources/Non-Operating Revenue/ Residual Equity Transfers In Object Codes		
Class	Major	Detail
X	X	XX

℞ 7912 Sale of Real and Personal Property

This code is used to classify amounts received from the sale of land, buildings, equipment, furniture, vehicles, etc., accounted for through Governmental Fund Types and Expendable Trust Funds.

℞ 7913 Proceeds from Capital Leases

This code is used to classify amounts (net of initial or down payments) on contracts for capital leases. This represents the remaining balance to be paid at the time the capital lease is entered into. Such amounts are classified as Other Resources, not as revenue.

℞ 7914 Loan Proceeds - Governmental Fund Types and Expendable Trust Funds Only (Non-Current)

This code is used to classify amounts of proceeds from long-term loans that will not be repaid during the current year. The entire amount of loan proceeds is recorded in this code at the time of receipt. Such receipts are classified as Other Resources, and not as revenue.

℞ 7915 Operating Transfers In

This code is used to classify operating transfers from other funds of the school district.

℞ 7916 Premium or Discount on Issuance of Bonds

This code is used to classify the premium or discount on the issuance of bonds.

Other Resources/Non-Operating Revenue/ Residual Equity Transfers In Object Codes		
Class	Major	Detail
X	X	XX

℞ 7917 **Prepaid Interest**

This code is used to classify prepaid interest in connection with the issuance and/or defeasance of bonds.

℞ 7918 **Special Items**

This code is used to classify special items in accordance with GASB Statement No. 34. Included are transactions or events within the control of school district administration that are either unusual in nature or infrequent in occurrence, including sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.

℞ 7919 **Extraordinary Items**

This code is used to classify extraordinary items in accordance with GASB Statement No. 34. Included are transactions or events that are both unusual in nature and infrequent in occurrence, including insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.

7920-7939 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

7940-7948 Other Resources - Locally Defined (Convert to Object Code 7949 for PEIMS)

These codes are used, at the option of the school district, to classify other resources not defined elsewhere. For PEIMS reporting, these accounts are converted to account 7949.

Other Resources/Non-Operating Revenue/ Residual Equity Transfers In Object Codes		
Class	Major	Detail
X	X	XX

℞ 7949 Other Resources

This code is used to record other resources not classified above.

7950 Non-Operating Revenues (Proprietary Fund Types and Similar Trust Funds Only)

Non-operating revenues (accounts 7951-7989) consist of non-operating revenues that are recorded as credits in the accounting period in which they are earned and become measurable. These accounts are closed to fund balance at the end of the accounting period.

℞ 7951 Gain on Sale of Real and Personal Property

This code is used to classify the net gains from the sale of land, buildings, equipment, furniture, vehicles, etc., accounted for through Proprietary Fund Types and similar trust Funds.

℞ 7952 National School Breakfast Program

This code is used to record non-operating revenues in the enterprise fund for federally funded breakfast program administered by Texas Education Agency. For school districts that utilize the general or special revenue fund to account for the school breakfast program, National School Breakfast Program funds are to be recorded in the revenue code 5921. (10.553)

℞ 7953 National School Lunch Program

This code is used to record non-operating revenues in the enterprise fund for federally-funded lunch program administered by the Texas Education Agency. For school districts that utilize the general or special revenue fund to account for the food service program, National School Lunch Program funds are to be recorded in the revenue code 5922. (10.555)

Other Resources/Non-Operating Revenue/ Residual Equity Transfers In Object Codes		
<u>Class</u>	<u>Major</u>	<u>Detail</u>
X	X	XX

℞ 7954 United States Department of Agriculture (USDA) Commodities

This code is used to record non-operating revenues in the enterprise fund for USDA commodities used in the school lunch program. Under the consumption method, revenue is realized as commodities are used whereas under the purchase method revenues are realized when commodities are received. Since actual cash is not received, a debit entry is made simultaneously either to expenditure object code 6344, USDA Commodities (purchase method), or an asset code 1310, Inventory - Supplies and Materials (consumption method). For school districts that utilize the general or special revenue fund to account for the food service program, commodities are to be recorded in the revenue code 5923. (10.555)

- Purchased products for which you receive no USDA commodity equivalent. An example of products that a school would purchase commercially but would not receive as a USDA commodity would be condiments such as catsup and mustard. It is suggested that you base the inventory value for such items on the net purchase price for that item.
- USDA commodity products for which you purchase no commercial equivalent. Examples of USDA commodities that schools receive but usually do not purchase commercially include pouched salmon, frozen diced chicken and prune puree. TDHS will continue to provide you with the value of USDA commodities, which is based on the actual cost per pound.
- Products that you purchase as well as receive as commodities. Canned fruits and vegetables are examples of such products. You may base the value of these products on the net cost to purchase such products, on the commodity value provided by TDHS, or you could also use an average of weighted average of the two values.

℞ 7955 Earnings from Temporary Deposits and Investments

This code is used to record non-operating revenues in the enterprise fund for earnings from temporary deposits and

Other Resources/Non-Operating Revenue/ Residual Equity Transfers In Object Codes		
Class	Major	Detail
X	X	XX

[investments](#). Earnings from investments in the general or special revenue fund are to be recorded in the revenue code 5742.

℞ 7956 Insurance Recovery

This code is used to record amounts received from [insurance](#) companies for the repair or replacement of the insured property for assets of Proprietary Fund Types and similar trust funds.

℞ 7957 Contributed Capital

This code is used to record amounts in connection with transactions involving the “invested in capital assets, net of related debt” component of net assets, including transactions to record additional capital assets that are transferred to an enterprise fund.

7958-7979 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

7980-7988 Non-Operating Revenues - Locally Defined (Convert to 7989 for PEIMS)

These codes are used, at the option of the school district, to classify non-operating revenues not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 7989.

℞ 7989 Other Non-Operating Revenues

This code is used to classify amounts received from other non-operating revenue sources.

7990 Reserved for Future State Definition

Other Resources/Non-Operating Revenue/ Residual Equity Transfers In Object Codes		
Class	Major	Detail
X	X	XX

7991-7999 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

1.4.11 Other Uses/Non-Operating Expenses Object Codes

The school district's accounting records are to reflect other uses/non-operating expenses at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System ([PEIMS](#)) reporting (actual data) purposes. For PEIMS budget reporting purposes, other uses/non-operating expenses are reported to the fourth digit of detail (89XX). If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the code structure should be used.

These codes are distinguished from other types of object codes as they always begin with the digit "8."

The **R** by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

Other Uses/Non-Operating Expenses/ Residual Equity Transfers Out Object Codes		
Class	Major	Detail
X	X	XX

8020 Encumbered Other Uses/Non-Operating Expenses - Control - Locally Defined

This account code is debited for the amounts encumbered and credited for encumbrances liquidated during the fiscal year. The amounts encumbered (debits) and liquidated (credits) in the subsidiary ledger detail must equal the total debits and credits to

this Encumbered Other Uses/Non-Operating Expenses - Control account. At the end of the fiscal year, this account is closed to account 4210, Reserve for Encumbrances.

8030 Actual Other Uses/Non-Operating Expenses - Control - Locally Defined

This account is debited for the total actual other uses/non-operating expenses during the fiscal year with the contra-entry being to cash or liabilities. The postings to the detail subsidiary ledger Other Uses/Non-Operating Expenses accounts must be equal to this actual Encumbered Other Uses/Non-Operating Expenses - Control account. At the end of the fiscal year, this account is closed to fund balance. This control account is to be used at the option of the school district.

8900 Other Uses/Special Items/Extraordinary Items/Non-Operating Expenses

8910 Other Uses

Other uses (8911-8949) are debited in the accounting period in which a measurable fund liability is incurred. Credit entries are to a liability or an asset account.

℞ 8911 Operating Transfers Out

This code is used to classify operating transfers to other funds of the school district.

Other Uses/Non-Operating Expenses/ Residual Equity Transfers Out Object Codes		
Class	Major	Detail
X	X	XX

℞ 8912 Special Items

This code is used to classify special items in accordance with GASB Statement No. 34. Included are transactions or events within the control of school district administration that are either unusual in nature or infrequent in occurrence, including special termination benefits resulting from workforce reductions; or costs in connection with an early-retirement program offered to all employees represented in one or more classes of employees.

℞ 8913 Extraordinary Items

This code is used to classify extraordinary items in accordance with GASB Statement No. 34. Included are transactions or events that are both unusual in nature and infrequent in occurrence, including significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; or costs related to an environmental disaster.

8914-8939 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

8940-8948 Other Uses - Locally Defined (Convert to Account 8949 for PEIMS)

These codes are used, at the option of the school district, to classify other uses not defined elsewhere. For PEIMS reporting, these accounts are converted to account 8949.

℞ 8949 Other Uses

This other uses object code is used to record other uses not provided for above. This object code is also used to record amounts refunded to taxpayers as a result of court decisions

Other Uses/Non-Operating Expenses/ Residual Equity Transfers Out Object Codes		
Class	Major	Detail
X	X	XX

involving tax rate(s), taxable value(s) and/or levy(ies), if such decisions are rendered after the fiscal year of disputed property tax collection(s), including related penalties and/or interest (refunds occurring during the same fiscal year that disputed property taxes, including related penalties and/or interest, were collected are to be recorded as a debit to the appropriate property tax-related revenue object code, 5711, 5712 and/or 5719, and as a credit to a cash and temporary investments object code and/or an accounts payable object code).

8950 Non-Operating Expenses

Non-operating expenses (accounts 8951-8989) are debited in the accounting period in which a measurable fund liability is incurred. Credit entries are to a liability or an asset account.

℞ 8951 Loss on Sale of Real and Personal Property

This code is used to classify the net loss from the sale of land, buildings, equipment, furniture, vehicles, etc., accounted for through Proprietary Fund Types and similar trust funds.

8952-8959 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

8960-8988 Non-Operating Expenses - Locally Defined (Convert to Account 8989 for PEIMS)

These codes are used, at the option of the school district, to classify non-operating expenses not defined elsewhere. For [PEIMS](#) reporting, these accounts are converted to account 8989.

Other Uses/Non-Operating Expenses/ Residual Equity Transfers Out Object Codes		
<u>Class</u>	<u>Major</u>	<u>Detail</u>
X	X	XX

8989 Non-Operating Expenses

This non-operating expenses object code is used to record non-operating expenses not provided for above.

8990 Reserved for Future State Definition

8991-8999 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

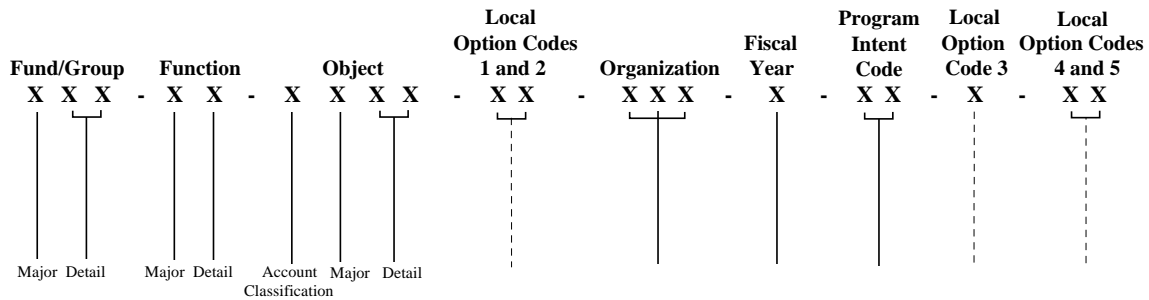
Other Uses/Non-Operating Expenses/ Residual Equity Transfers Out Object Codes		
Class	Major	Detail
X	X	XX

1.4.12 Optional Codes 1 and 2

A school district may use the optional codes 1 and 2 if there is a need to account for information not otherwise provided in the mandatory chart of accounts. If a school district uses these optional codes, a locally devised chart of accounts is to be uniformly used in the accounting system. The local chart of accounts should be made part of the district’s copy of Resource Guide, and should be made available for auditing and other purposes.

Exhibit 40. Optional Codes 1 and 2 Structure

The Code Structure



Local Option Codes
1 and 2
(XX)

————— Indicates a mandatory code for State reporting purposes
 - - - - - Indicates a code that may be used at local option

The following is an illustration of how optional codes 1 and 2 maybe used to account for start-up cost attributed to a virtual school pilot (VSP) program. This model may be used

for modification or improvements to the VSP system between school years or other intermittent periods. The account codes that may be used to track these cost are as follows:

<u>CODE</u>	<u>DESCRIPTION</u>
01	Planning component one – Determine project goals and implementation timeline
02	Planning component two – Define the implementation team staffing, roles, and responsibilities
03	Planning component three – Design the technical architecture
04	Planning component four - Plan initial training
05	Planning component five – Other
06	Requirements gathering component one – Develop narrative documents
07	Requirements gathering component two – Develop process flow diagrams
08	Requirements gathering component three - Other
09	System configuration component one – Purchase and installation of hardware
10	System configuration component two – Purchase, development and installation of software
11	System configuration component three – Establish the network infrastructure to allow connectivity
12	System configuration component four – Other
13	Fit analysis component one – Customize the VSP system and subcomponents
14	Fit analysis component two – Modify the technical requirements, specifications, functionality of the VSP system and subcomponents
15	Fit analysis component three – Create workarounds
16	Fit analysis component four – Other
17	Setup component one – Write documentation for VSP instructional delivery system
18	Setup component two – Write documentation for VSP technology requirements, maintenance and operations
19	Setup component three – Other
20	Testing component one – Test installation of VSP instructional delivery system and subcomponents
21	Testing component two – Other
22	Transition component one – Prepare teacher and student-level procedure and training manuals
23	Transition component two – Set up help desk infrastructure and documentation
24	Transition component three – Evaluate VSP system readiness
25	Transition component four – Other

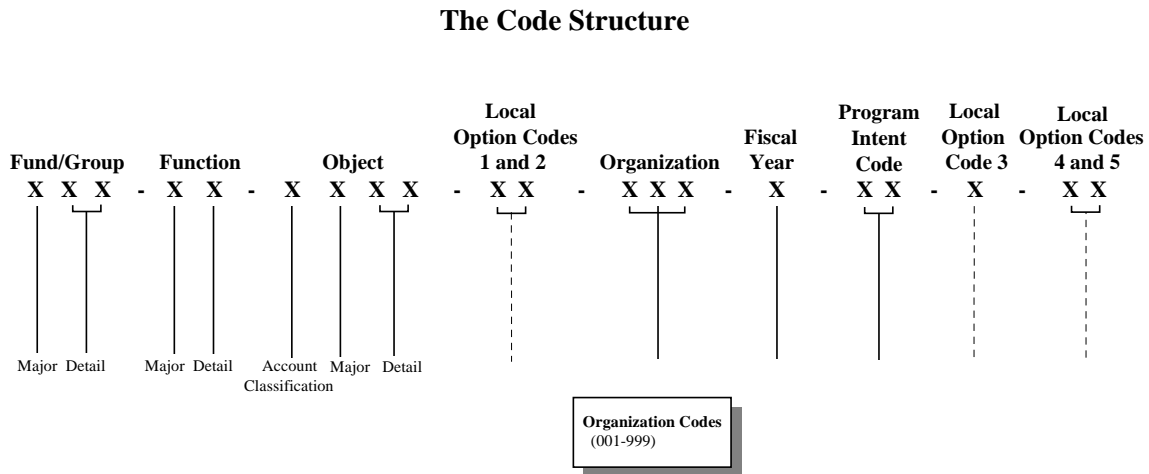
- 26 Operational component one – Instructional related cost of VSP system during school year
- 27 Operational component two – Other VSP operational cost (Administrative, maintenance, etc.)

The illustration above was adapted from the Christopher Allen’s and Vivian Chow’s reference book, *Oracle Certified Professional Financial Applications Consultant Exam Guide*.

1.4.13 Organization Codes

An organization is a group of employees who are obligated to complete a specific responsibility. Usually, an organization has an identifiable leader or an individual who is accountable for the overall completion of the responsibility. The **R** by a code indicates that the code is required for reporting purposes ([PEIMS](#) and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

Exhibit 41. Organization Code Structure



————— Indicates a mandatory code for State reporting purposes

- - - - - Indicates a code that may be used at local option

There are two distinct types of organization units: (1) a *campus* organization unit, which usually is a group of employees who are obligated to complete the responsibilities of the teaching of, supporting the teaching of and providing the necessary services (such as social services and health services) to a set of students; and (2) an *administrative or other* organization unit which is a group of people who perform a specific responsibility such as those in the superintendent's office, the school board or those who perform the business functions for the school district. An organization does not necessarily correspond with a physical location. The activity, not the location, defines the organization. For example, a high school computer science class might be taught at the central administration office, in which case, the appropriate high school organization code would be assigned.

- *Organization Codes:*

- Campus organization codes as defined in the Texas School Directory are to be used for all other costs clearly attributable to a specific organization. Other costs may be coded to a specific organization or school districts may utilize the TEA-provided cost allocation formula for cost charged to organization code 999 (Undistributed).
- Administrative organization unit codes (701-750) are mandated for all Function 41, General Administration, costs and with Function 53, Data Processing for those expenditures that are attributable to the business office of the school district.

Accurate use of organization codes is essential for payroll under function 11, Instruction. School districts are to use organization codes in all functions when a cost is *clearly attributable* to a specific organization. For those costs that are not clearly attributable to specific organization codes, districts will use organization codes 998 (Unallocated, at the local option) or 999 (Undistributed). Refer to Appendix 6 for a chart depicting required organization accounting by expenditure object code and function. Guidance is provided on other methods of allocating costs other than direct recording in the Cost Accounting section of this module.

1.4.13.1 Campus Accounting/Coding

With the advent of site-based decision-making and campus accountability, it has become necessary for school districts to provide financial information at all levels of the decision making process. Specifically, a new emphasis is being placed upon providing information on the use of public resources at the campus and program to facilitate legislative budgetary decisions. An impact of the development of the financial accountability system is the reorganization of the system of certain information and collection processes and the redefinition of some of the basic data elements to ensure that campus level payroll costs are appropriately identified.

School districts are mandated to record payroll costs by campus level for educational personnel including professional and paraprofessional personnel where the cost is clearly attributable to a specific organization. The criteria to determine if the payroll costs of such personnel should be recorded to a particular campus/organization is as follows:

- The individual must be dedicated to the day-to-day operations of the campus (partially or fully) and be under the direct or indirect supervision of the campus principal. Personnel that would be recorded to a campus would generally include:
 - Classroom teachers
 - Teacher aides
 - Classroom assistants
 - Librarians
 - Principals
 - Counselors
 - Social workers

However the above is not an all inclusive list of personnel.

- Payroll costs of substitute teachers may be coded to a campus or to the Undistributed Organization Unit (999)
- On-Behalf Teacher Retirement Payments may be coded to a campus or to the Undistributed Organization Unit (999)

1.4.13.2 Compliance Monitoring - Organization Codes

TEA provides software in EDIT+ containing a formula to allocate costs recorded in Organization Code 999, Undistributed, according to instructional FTEs (as reported in [PEIMS](#)) assigned to organization codes. The formula will allocate costs in Organization Code 999, Undistributed, to campus organizations for functions specified in State Board of Education rules relating to indirect costs. The allocation process is a report type of template and does not change transaction information within the general ledger system.

The allocation process uses payroll and staff data for instructional FTEs, as recorded under function 11, Instruction, as a basis to allocate costs. Accordingly, full use of specific organization codes in function 11 is essential for the optimum functionality of the allocation process. The formula-based allocation will be used for state and federal compliance monitoring purposes, such as monitoring indirect costs, maintenance of effort and comparability requirements. Costs which are classified in Organization Code 998, Unallocated, will not be allocated by the formula; therefore, such costs will not be considered for compliance purposes unless charged to a specific Enhanced Program Intent Code.

001-699 Organization Units - Campuses

Use the campus numbers defined in the Texas School Directory for the school district. As new campuses are opened, TEA is to be notified and a new campus number will be assigned.

Note:

JJAEP Campuses

There are two types of Juvenile Justice Alternative Education Programs (JJAEP). Texas Education Code Chapter 37 authorizes assignment of students to a JJAEP approved by the Texas Juvenile Probation Commission if the school district is located in a county with a population of 72,000 or more. The second type of arrangement is any JJAEP arrangement that is not approved by the Texas Juvenile Probation Commission relating to placement of students that are expelled under Texas Education Code subsection 37.007(a),(b),(d),(c),(e), or (f).

All discretionary or mandatory JJAEP campuses must be registered in the Texas Education Directory (ASKTED). The campus number assigned to the discretionary or mandatory JJAEP is to be used to account for all expenditures that are attributed to JJAEP-related activities (including costs attributed to resources provided by school districts, such as special education teachers employed by school districts that are assigned to work in a discretionary or mandatory JJAEP).

JJAEP Reported as a Discrete Component Unit in the Annual Financial Report

In a few instances, a memorandum of understanding between a county government and a school district authorizes a school district to administer and operate the mandatory JJAEP operations on-behalf of the county government and provide services to school

districts located in the county. When this is this case, the school district that has primary responsibility under the memorandum of understanding to administer the mandatory JJAEP operations will report the JJAEP as a discrete component unit of the school district in its annual financial report. Financial accounting records must provide a separate accounting for all transactions that are attributable to the mandatory JJAEP operations administered by a school district.

℞ 001-040 High School Campuses

Use the campus numbers assigned to high school campuses for the school district in the [Texas School Directory](#).

℞ 041-100 Junior High/Middle School Campuses

Use the campus numbers assigned to junior high/middle school campuses for the school district in the [Texas School Directory](#).

℞ 101-698 Elementary School Campuses

Use the campus numbers assigned to elementary school campuses for the school district in the [Texas School Directory](#).

℞ 699 Summer School Organization

Use this organization code for any summer school and intersession that is provided by the school district.

700 Organization Units - Administrative

Use this organization code series for all expenditures related to general administration (Function 41). Organization units 701 through 749 are to be used in Function 41 only. Organization unit 750 is to be used only in Functions 41 and 53 (for those data processing costs that are related to the business functions of the school district).

Administrative personnel (principals, assistant principals, etc.) classified in Function 23 are to be charged to the appropriate campus number, 001-699.

℞ 701 Organization Unit - Superintendent's Office

Use this organization code for all expenditures related to the superintendent's office (Function 41 only).

℞ 702 Organization Unit - School Board

Use this organization code for all expenditures related to the school board (Function 41 only).

℞ 703 Organization Unit - Tax Costs

Use this organization code for all expenditures related to the cost of levying and collecting taxes (Functions 41 and 99 only).

704-708 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

709-719 Organization Unit - Direct Costs - Locally Defined (Convert to Organization Code 720 for PEIMS)

These codes are used, at the option of the school district, to define administrative organizational units that are considered direct costs when calculating indirect cost rates. For [PEIMS](#), these accounts convert to 720.

℞ 720 Organization Unit - Direct Costs in Function 41 (General Administration)

Use this organization code for all expenditures related to direct costs not attributed to the superintendent, school board or tax

office organization units. Direct costs, for the purposes of this organization unit, are defined in the Calculation of Indirect Cost Rate section.

721-725 Reserved for Future State Definition

These codes are reserved for future state designation and are not to be used by the school district.

726-749 Organization Unit - Indirect Costs - Locally Defined (Convert to Organization Code 750 for PEIMS)

These codes are used, at the option of the school district, to define administrative organizational units that are considered indirect costs when calculating indirect cost rates. For [PEIMS](#), these accounts convert to 750.

℞ 750 Organization Units - Indirect Costs in Function 41 (General Administration), including Business Office/Personnel/Payroll/Human Resources/Purchasing

Use this organization code for all expenditures related to costs attributed to business office, personnel, payroll, human resources and purchasing functions in General Administration (Function 41) of the school district.

These costs are considered indirect costs when calculating the indirect cost rates. School districts may, at the local option, use codes 726-749 to account for these areas separately.

Those data processing charges that relate to administrative applications and are classified in Function 53 (Data Processing) should use this organization unit as well. See the Calculation of Indirect Cost Rate section for further guidance.

℞ 751 Fiscal Agent Shared Services Arrangements

This organization unit code may be used to account for fiscal agent expenditures in a Shared Services arrangement at the school district's option.

752-799 Organization Units - Reserved for Future State Definition

These organization units are reserved for future state definition and are not to be used by the school district.

800-997 Organization Units - Locally Defined (Convert to Organization Code 999 for PEIMS)

These organization units may be used, at the option of the school district, to provide further accountability for organization units. For [PEIMS](#), these accounts are converted to Organization Code 999.

℞ 998 Unallocated Organization Unit

This organization unit may be used, at the option of the school district, for any costs which the district does not wish to be allocated according to the formula developed by TEA, i.e., costs that should not be allocated to various campus organizations and program intents based upon instructional FTEs. Such costs may be charged to a specific program intent; however, if they are charged to the Undistributed Program Intent Code (99), they will not be allocated. *Since these costs will not be distributed to campus organizations or program intents, they will not be considered in monitoring compliance for indirect costs, maintenance of effort, and comparability requirements, unless charged to a specific Enhanced Program Intent Code.*

℞ 999 Undistributed Organization Unit

Use this organization code for any undistributed costs, i.e., costs that are not a campus or summer school or an administrative unit (Function 41).

The following are examples of fiscal year codes:

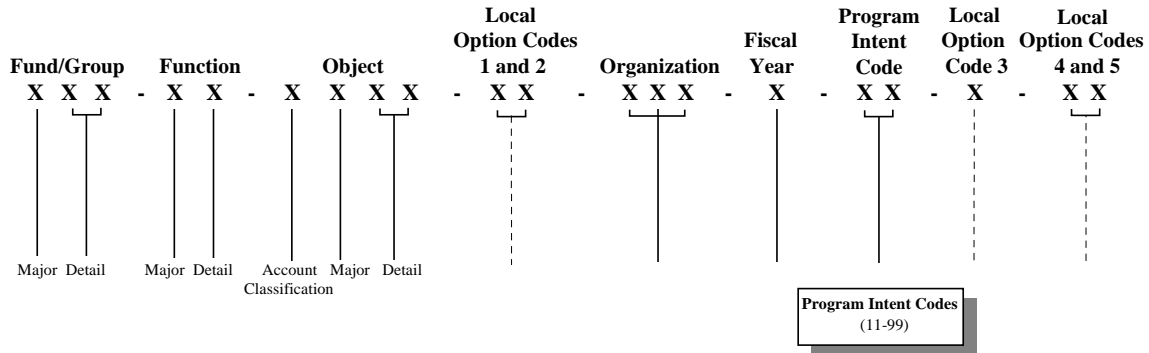
<u>CODE</u>	<u>DESCRIPTION</u>	<u>CODE</u>	<u>DESCRIPTION</u>
6	2005-06	1	2010-11
7	2006-07	2	2011-12
8	2007-08	3	2012-13
9	2008-09	4	2013-14
0	2009-10	5	2014-15

1.4.15 Program Intent Codes

These codes are used to 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 student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served. In the case of state programs, state law may determine the intent and the permissible use of allotments. For state programs, the limitations on the amount of allotments that may be used for indirect costs will need to be considered. Districts are encouraged to monitor expenditures to assure that the limitation on indirect costs is observed, and steps should be taken if necessary to meet these requirements. For additional guidance in the areas of direct and indirect costs, please consult the State Board of Education rules. Consistent with legislative intent, it is the policy of TEA to provide maximum flexibility to school districts by averaging costs up to three years. As state special program expenditures are reviewed, school districts will be afforded the opportunity to address any issues which may arise. School districts should consider the implications of some federal requirements (e.g., maintenance of effort and comparability) when determining local policies on the minimum level of coding expenditures.

Exhibit 43. Program Intent Code Structure

The Code Structure



————— Indicates a mandatory code for State reporting purposes
 - - - - - Indicates a code that may be used at local option

1.4.15.1 Basic and Enhanced Program Intent Codes

School districts are encouraged to use program intent codes with any transaction that is directly attributable to the program intent code.

School districts are to use program intent codes in all functions when a cost is *clearly attributable* to a specific program intent. Refer to Appendix 6 for additional guidance on program intent accounting. Guidance is provided on other methods of allocating costs other than direct recording in the Cost Accounting section in this module.

1.4.15.2 Athletics and Related Activities Program Intent Code

The following overviews the Program Intent Code 91 (Athletics and Related Activities) accounting requirements:

- *Payroll Costs:*

The Athletics and Related Activities Program Intent Code is mandated for payroll costs (except Expenditure Object Codes 6112 and 6144 use program intent code 99) for Function 36 (Cocurricular/Extracurricular Activities) and other functions if applicable. See chart below.

Funds	General	(Fund 1XX)
Functions	Cocurricular/Extracurricular Activities	(Function 36)
	Other functions if applicable	(Function XX)
Class Object	Payroll Costs, except Teacher Retirement On-Behalf Payments	Object codes 6100 XX (except object code 6112 and 6144 use program intent code 99)

- *Other Costs:*

For the General Fund for Function 36 (Cocurricular/Extracurricular Activities) and other functions if applicable, all other expenditures are to be classified to the Athletics and Related Activities Program Intent Code when the expenditure is clearly attributable to this code. Coding of costs other than payroll to the Athletics and Related Activities Program Intent Code is optional.

1.4.15.3 Undistributed Program Intent Code

A Basic or Enhanced Program Intent Code is to be charged with costs directly attributable to it. In some cases, this may require the allocation of costs among several program intent codes. However, the allocation of costs should be performed only when, in the judgment of school district management, there would be a material effect on the financial records of either an individual transaction or the total amount of a certain type of transaction. Consideration should also be given to the effort involved in gathering the information necessary to perform the allocation compared to the benefit derived from the allocation of costs.

If a school district elects not to allocate costs to Basic or Enhanced Program Intent Codes or the Athletics and Related Activities Program Intent Code, the Undistributed Program Intent Code 99 is to be used.

1.4.15.4 Compliance Monitoring - Program Intent Codes

TEA provides software in [PEIMS](#) EDIT+ containing a formula to allocate costs recorded in Program Intent Code 99, Undistributed, according to instructional FTEs (as reported in [PEIMS](#)) assigned to Basic and Enhanced Program Intent Codes. The formula-based allocation will be used for state and federal compliance monitoring purposes, such as monitoring indirect costs, maintenance of effort and comparability requirements. Compliance with indirect cost requirements in state law will be monitored by TEA using allocated cost information in [PEIMS](#). This information will include costs assigned to specific program intent codes and those costs which are allocated by the formula to specific program intent codes for functions specified in State Board of Education rules relating to indirect costs. The allocation process is a report type of template and does not change transaction information within the general ledger system. The allocation process uses payroll and staff data for instructional FTEs, as recorded under function 11, Instruction, as a basis to allocate costs. Accordingly, full use of specific program intent codes in function 11 is essential for the optimum functionality of the allocation process. The \mathcal{R} by a code indicates that the code is required for reporting purposes ([PEIMS](#) and/or Annual Financial and Compliance Report) if such codes are applicable to the school district. Shared Services Arrangements cost information which is submitted on a special [PEIMS](#) record will also be included in the compliance monitoring calculations. The total costs which will be considered for compliance monitoring purposes are represented by the following formula.

$$\begin{array}{l} \text{Expenditures} \\ \text{coded by the} \\ \text{school district} \\ \text{to specific} \\ \text{Enhanced PICs} \end{array} + \begin{array}{l} \text{Allocations of} \\ \text{expenditures to} \\ \text{Enhanced PICs from} \\ \text{the Undistributed PIC} \\ \text{(99) based upon} \\ \text{instructional FTEs} \end{array} + \begin{array}{l} \text{Expenditures associated} \\ \text{with a school district as a} \\ \text{member of a shared} \\ \text{services arrangement} \\ \text{which are coded to} \\ \text{specific Enhanced PICs} \end{array} = \begin{array}{l} \text{Total expenditures used} \\ \text{for monitoring purposes} \\ \text{such as maintenance of} \\ \text{effort, comparability and} \\ \text{compliance with State} \\ \text{Board of Education rules} \\ \text{on indirect costs} \end{array}$$

1X BASIC SERVICES

\mathcal{R} 11 Basic Educational Services

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Basic educational services include the

costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.

Program Intent Code 11 Costs to Include:	Program Intent Code 11 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Basic services for education/ instruction (PK-12) prescribed by Texas law, including: <ul style="list-style-type: none"> - Regular education program for limited English proficiency students • PK funded from basic education allotment during one-half of full-day program • District/campus improvement plan • Honors, college preparatory courses • Advanced placement courses not designated as part of a gifted and talented program • Adult basic and secondary education services • Section 504 students • Physical education (P.E.) classes when athletic activities take place, but P.E. or P.E. equivalent credit is issued • Foreign language courses • TEKS for foundation curriculum and electives in 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Gifted and talented services (PIC 21) • Advanced placement services designated as part of a gifted and talented program (PIC 21) • Additional salaries and related expenditures/ expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations social clubs, (i.e., NHS, Beta Club, Letterman’s Club) (PIC 99) • Additional salaries and related expenditures/ expenses associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed reduction of class load, length of day, etc.) (PIC 91) • Basic services for DAEPs (PIC 28) • Services for alternative education programs (nondisciplinary) that do not represent costs for providing services to students at risk of

Program Intent Code 11 Costs to Include:	Program Intent Code 11 Costs to Exclude (with Correct Program Intent Code):
<p>enrichment curriculum as needed for high school graduation</p> <ul style="list-style-type: none"> • Day Care Cost • In School Suspension Program • Parenting Classes • Services for an elective alternative education program for students not at risk of dropping out of school 	<p>dropping out of school, as defined under Section 29.081 TEC (PIC 31)</p> <ul style="list-style-type: none"> • Costs for nondisciplinary alternative education programs (PIC 26) • AEP costs (Basic and Supplemental) • SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) • Title I, Part A services

2X ENHANCED SERVICES

℞ 21 Gifted and Talented

The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.

Program Intent Code 21 Costs to Include:	Program Intent Code 21 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Gifted and talented programs • Advanced placement courses designated as part of a gifted and talented program 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Honors, college preparatory courses (PIC 11) • Advanced placement courses not designated as part of a gifted and talented program (PIC 11) • Summer camps, summer schools, field trips or other summer enrichment programs (PIC 11) • All DAEP related cost

℞ 22

Career and Technical

The costs incurred to evaluate, place and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities.

Program Intent Code 22 Costs to Include :	Program Intent Code 22 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Career and Technical for Handicapped (VEH) • Employment preparation services 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Vocational adjustment classes - VAC (PIC 23) • Quasi - Vocational classes in Middle School and Junior High (PIC 11)

Program Intent Code 22 Costs to Include :	Program Intent Code 22 Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Apprenticeship and job training activities • All career and technical courses (grades 9-12 and VEH for grades 7 - 8) • Career and Technical Supervisor or Director • Career and Technical Counselors • Programs which follow the State Plan for Career and Technical Education 	<ul style="list-style-type: none"> • Career and Technical courses that do not meet the state guidelines (PIC 11) • All DAEP related cost

℞ 23 Services to Students with Disabilities (Special Education)

The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students’ disabilities and/or learning needs.

Program Intent Code 23 Costs to Include:	Program Intent Code 23 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Students who are served in the special education program under identified instructional settings such as: 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Services to Section 504 students (PIC 11) • Career and Technical for Handicapped (VEH) (PIC

Program Intent Code 23 Costs to Include:	Program Intent Code 23 Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> - Homebound - Hospital class - Speech therapy - Resource room - “Self-contained, mild, moderate or severe” classroom - Off home campus setting (multi-district, community class and self-contained separate campus) - Residential Care and treatment facility - Residential facility - Nonpublic contract - Vocational adjustment class (VAC) - Mainstream (support for students in inclusive setting) • Students with identified disabilities under the Individuals with Disabilities Education Act and TEC • Special Education directors, coordinators or supervisors 	<p>22)</p> <ul style="list-style-type: none"> • Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11) • All DAEP related cost

Program Intent Code 23 Costs to Include:	Program Intent Code 23 Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • State funded special education extended year program • Services to preschool students with disabilities (ages below 5) 	

℞ 24 Accelerated Education

The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

FSP compensatory education expenditures are attributable to program intent code 24, Accelerated Education, only if the expenditures are supplemental. Activities reflected in expenditures attributable to FSP compensatory education are those activities that supplement the regular education program for students at risk of dropping out of school.

As a goal, accelerated education seeks to provide a challenging and meaningful instructional program to close the achievement gap between children at risk of dropping out of school and their peers.

Program Intent Code 24 Costs to Include:	Program Intent Code 24 Costs to Exclude (with Correct Program Intent Code):
<p>Supplemental costs to the Regular Education Program for additional instructional programs and instructional related services specifically designed to benefit students at risk of dropping out of school,</p>	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Basic services (PIC 11) • Services for nondisciplinary

Program Intent Code 24 Costs to Include:	Program Intent Code 24 Costs to Exclude (with Correct Program Intent Code):
<p>as defined by Section 29.081, Texas Education Code:</p> <ul style="list-style-type: none"> • Intensive instructional programs • State Compensatory Education (SCE) supplemental instructional activities for students at risk of dropping out of school • Concentrated instructional staff resources • Reduction of class size • Teacher assistants • Staff development activities for teachers and teacher assistants to add new competencies specifically geared to the needs of students at risk of dropping out of school • Extension of the instructional day, week and/or year • Implementation of individual and small group tutorials • Purchase of specialized computer-assisted instruction • Purchase of specialized instructional supplies and materials • Specialized instructional 	<p>alternative education programs (Basic and Supplemental Costs)</p> <ul style="list-style-type: none"> • Services for disciplinary alternative education programs (Basic and Supplemental Costs) • SCE costs incurred to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) • Day Care Cost (PIC 11) • In School Suspension Program (PIC 11) • Parenting Classes (PIC 11)

Program Intent Code 24 Costs to Include:	Program Intent Code 24 Costs to Exclude (with Correct Program Intent Code):
<p>equipment</p> <ul style="list-style-type: none"> • TAKS remediation • Dropout recovery/dropout intervention services at high school/middle school campuses/centers • School Reform programs • Individualized instruction programs • Summer/intersession programs • Local programs to "close the gap" • Visiting teachers • Improvements and enhancements to programs for limited English proficiency (LEP) students • Mentorship programs • Residential placement programs • Costs for modified curriculum for instructional services provided to migrant students • Costs incurred to provide supplemental services in support of Title I, Part A 	

Program Intent Code 24 Costs to Include:	Program Intent Code 24 Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Supplemental instructional services in support of a Title I, Part A Targeted Assistance Program • Cost of services for a modified curriculum program specifically designed to improve the academic performance of students at risk of dropping out of school, as defined under Section 29.081, Texas Education Code • Mentoring services program for students at risk of dropping out of school • Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) • An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	

℞ 25

Bilingual Education and Special Language Programs

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses.

These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

Program Intent Code 25 Costs to Include:	Program Intent Code 25 - Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Services intended to make students proficient in English • Provision of a bilingual program • Provision of ESL instruction • Instruction in primary language • Increase in cognitive academic language proficiencies • Bilingual services to immigrant students • Program and student evaluation • Instructional materials and equipment • Staff development • Supplemental staff expenses • Salary supplements for teachers • Supplies required for quality instruction and smaller class size 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Foreign language courses (PIC 11) • All DAEP related cost • Full salary of bilingual/ESL instructors

℞ 26 Nondisciplinary Alternative Education Programs - AEP Services (Effective September 1, 2004)

All costs incurred services to students who are separated from the regular classroom to a nondisciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

Program Intent Code 26 Costs to Include:	Program Intent Code 26 Costs to Exclude (with Correct Program Intent Code):
<p>Nondisciplinary AEP education program costs:</p> <ul style="list-style-type: none"> • A program specifically designed to serve students at risk of dropping out of school, as defined by TEC, Section 29.081 • English language arts, mathematics, science, history, and self-discipline • Educational and behavioral needs • Supervision • Counseling • Parental involvement • Security • Mentoring services program for students at risk of dropping out of school • Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • State Compensatory Education (SCE) costs to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) • Costs incurred to provide supplemental services in support of Title I, Part A targeted assistance program. (PIC 24) • Services under Title I, Part A • Services for an elective alternative education program for students not at risk of dropping out of school (PIC 11) • Day Care Cost (PIC 11) • In School Suspension Program (PIC 11) • Parenting Classes (PIC 11)

Program Intent Code 26 Costs to Include:	Program Intent Code 26 Costs to Exclude (with Correct Program Intent Code):
<p>to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</p> <ul style="list-style-type: none"> An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	

℞ 28 Disciplinary Alternative Education Program – DAEP Basic Services

All costs incurred to provide the base line program (nonsupplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. For the purpose of analyzing compliance with the 85% minimum expenditure rule for the FSP compensatory education allotment for each fiscal year (beginning with fiscal year 2003 or beginning with the twelve month period ended on June 30, 2003 or August 31, 2003), the Texas Education Agency will include in its analysis base level costs recorded under this program intent code in an amount up to 18% of the FSP compensatory education allotment. (See Section 9.3.7, Module Nine for methodology) Services must be described in the campus improvement plan.

Program Intent Code 28 Costs to Include:	Program Intent Code 28 Costs to Exclude (with Correct Program Intent Code):
<p>DAEP base level education program costs:</p> <ul style="list-style-type: none"> English language arts, mathematics, science, history, and self-discipline Educational and behavioral 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> Nondisciplinary AEPs (Basic and supplemental costs) Supplemental costs for disciplinary alternative education program services

Program Intent Code 28 Costs to Include:	Program Intent Code 28 Costs to Exclude (with Correct Program Intent Code):
<p>needs</p> <ul style="list-style-type: none"> • Supervision • Counseling • Parental involvement • Security • Mentoring services program for students at risk of dropping out of school • Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) • An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	<p>(PIC 29)</p> <ul style="list-style-type: none"> • SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) • Services under Title I, Part A • Day Care Cost (PIC 11) • In School Suspension Program (PIC 11) • Parenting Classes (PIC 11)

℞ 29 Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs

The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program. These costs **are supplemental costs** in relation to standards for base level education resource allocations and must be described in the campus improvement plan.

Program Intent Code 29 Costs to Include:	Program Intent Code 29 Costs to Exclude (with Correct Program Intent Code):
<p>DAEP supplemental SCE costs:</p> <ul style="list-style-type: none"> • English language arts, mathematics, science, history, and self-discipline • Educational and behavioral needs • Supervision • Counseling • Parental involvement • Security • Mentoring services program for students at risk of dropping out of school • Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) • An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Basic services for DAEPs (PIC 28) • Nondisciplinary AEPs (Basic and supplemental costs) • AEP costs (Basic and Supplemental) • SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) • Title I, Part A services • Day Care Cost (PIC 11) • In School Suspension Program (PIC 11) • Parenting Classes (PIC 11)

§ 30 Title I, Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students

The SCE costs incurred to supplement federal awards for use on Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

State law provides flexibility with the use of SCE funds on Title I, Part A campuses at which at least 40% of the students are educationally disadvantaged. SCE funds used to support a Title I, Part A program must be part of the campus budget and all SCE expenditures must be tracked back to the SCE fund code, and all generally accepted accounting principles must be followed. As with Title I funds, SCE funds used to upgrade the educational program must also meet the same guidelines required of NCLB in that SCE funds may only be used to incorporate instructional strategies that scientifically-based research has shown are effective with teaching low-achieving students.

SCE funds may be used on a Title I, Part A Schoolwide campus to upgrade the educational program where the actual poverty percentage of the campus is 40% or greater as long as the SCE funds allocated to the campus are supplemental to the costs of the regular education program. To determine a campus' poverty percentage, school districts will use the same auditable poverty data used for Title I, Part A for identifying Title I campuses in the NCLB Consolidated Application for Federal Funding, located on the Title I Campus Selection Schedule. The use of these funds just be described and evaluated in the schoolwide campus improvement plan.

Although activities conducted with SCE funds may be used to support the Title I program., the campus must continue to receive its fair share of state and local funds for conducting the regular education program, and the intent and purpose of the SCE Program must still be met.

Program Intent Code 30 Costs to Include:	Program Intent Code 30 Costs to Exclude (with Correct Program Intent Code):
<p>SCE costs incurred to supplement the following eight components of a Title I, Part A schoolwide program:</p> <p>(1) A comprehensive needs assessment of the entire school, including the needs of any migratory children in attendance. This assessment is based on information about the achievement of children in relation to the Texas state Academic Standards (TAKS). It should identify gaps between the current status of the school and its vision of where it wants to be, relative to key indicators or focus areas.</p> <p>Data obtained from the needs assessment provide the foundation for the goals of the comprehensive schoolwide plan.</p> <p>(2) Schoolwide reform strategies that provide opportunities for all children to meet the state’s academic standards, particularly low-achieving children. The schoolwide plan also should address how the school will determine if student needs have been met.</p> <p>-</p> <p>(3) Instruction by highly qualified teachers (refer to the NCLB Program Coordination web page for additional information: http://www.tea.state.tx.us/nclb/)</p> <p>(4) High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if</p>	<p>SCE costs incurred relating to:</p> <ul style="list-style-type: none"> • Basic and supplemental services at AEPs and DAEPs • SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) • Day Care Cost (PIC 11) • In School Suspension Program (PIC 11) • Parenting Classes (PIC 11)

Program Intent Code 30 Costs to Include:	Program Intent Code 30 Costs to Exclude (with Correct Program Intent Code):
<p>appropriate, pupil services personnel, parents, and other staff.</p> <p>(5) Strategies to attract high-quality highly qualified teachers.</p> <p>(6) Increased parental involvement activities.</p> <p>(7) Assistance for preschool children in the transition from early childhood programs, such as Head Start, Even Start, Early Reading First, or a state-run preschool program, to local elementary school programs.</p> <p>- ;</p> <p>(8) Inclusion of teachers in the decisions regarding the use of academic assessments in order to provide information on, and to improve, the achievement of individual students and the overall instructional program.</p> <p>(9) Provision of effective, timely additional assistance and activities to students who experience difficulty mastering the proficient or advanced levels of academic achievement standards. This shall include measures to ensure that students' difficulties are identified on a timely basis and provide sufficient information on which to base effective assistance.</p> <p>(10) Coordination and integration of federal, state, and local services and programs.</p>	

Program Intent Code 30 Costs to Include:	Program Intent Code 30 Costs to Exclude (with Correct Program Intent Code):

℞ 31 High School Allotment (effective fiscal year 2009/10)

This program intent code is to be used to account for the \$275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12. If the district meets certain college readiness and completion rate standards, there are less restrictions on how the funds are spent—see TEC 39.234.

This amount is not paid separately, but is combined with other Foundation School Program funds. The breakdown of the amount is provided on the Summary of Finance for journal entry purposes.

See the [High School Allotment](#) section of the HB1 implementation page for general information and a link to TAC 61 for rules on high school allotment.

This PIC is to be used beginning in fiscal year 2009/10 with fund 199 to align with the movement to Tier I funding; however, before that time it may be coded to fund 428 to record any remaining fund balance at the end of fiscal year 2008/09.

32-6X Reserved for Future State Definition

These program intent codes are reserved for future state definition and are not to be used by school districts.

71-8X Reserved for use by Education Service Centers

This group of program intent codes is reserved for use by education service centers to provide special accountability in areas such as bus driver training and driver education. These codes are not to be used by school districts.

Program Intent Code 71-8X - Costs to Include:	Program Intent Code 71-8X - Costs to Exclude (with Correct Program Intent Code):
Costs incurred relating to: <ul style="list-style-type: none"> • Bus driver training and driver education provided by education service centers • Other services as designated by education service centers 	Costs incurred relating to: <ul style="list-style-type: none"> • Services specifically defined in other program intent codes (appropriate PIC)

9X**OTHER****91****Athletics and Related Activities**

The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

Program Intent Code 91 Costs to Include:	Program Intent Code 91 Costs to Exclude (with Correct Program Intent Code):
Costs incurred relating to: <p>Additional salaries associated with serving as coaches, athletic directors drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.)</p>	Costs incurred relating to: <ul style="list-style-type: none"> • Additional salaries and related expenditures/ expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman's Club) (PIC 99)

℞ 99 Undistributed

All charges which are not readily distributed to program intent codes are classified here. Program intent code 99 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.

Program Intent Code 99 Costs to Include:	Program Intent Code 99 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Substitute teachers (if not allocated to specific PICs) • Teacher retirement on-behalf payment (if not allocated to specific PICs) • Additional salaries and related expenditures/expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman’s Club) 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Additional salaries associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.) (PIC 91)

1.4.16 Optional Code 3

This account group/category code is used, at the option of the school district, to provide more detailed accountability at the local level, if needed for management purposes. This code is not reported through [PEIMS](#) and may be used for any purpose that the school district chooses. The following page suggests a use for the code; however the suggested used should not be construed as mandatory. The school district may use the code in any manner.

first grade. These educational experiences are a part of the sequential program of the elementary school and are under the direction of a qualified teacher.

C	Grade 1
D	Grade 2
E	Grade 3
F	Grade 4
G	Grade 5
H	Grade 6
I	Grade 7
J	Grade 8
K	Grade 9
L	Grade 10
M	Grade 11
N	Grade 12
O	Post 12th Grade

Day or evening education programs of instruction designed to meet the needs of youth who have completed their formal secondary education.

P	Elementary
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Local Option Code 3 X

Education in a school classified as “elementary” and composed of any span of grades not above 6, including special schools and institutions. Elementary is normally reported as grades 1 through 6.

Q Secondary

Education in a school classified as “secondary” and composed of any span of grades beginning with the next grade following elementary school and ending with grade 12, including junior high schools, different types of high schools, and special schools and institutions. Secondary is normally reported as grades 7 through 12.

R Middle

A class designated as lying between elementary and secondary education.

S Non-Graded Elementary

An elementary class which is not organized on the basis of grade and has no standard grade designation. Such classes may contain pupils of different ages who are identified according to level of performance rather than grade or age level.

T Non-Graded Secondary

A secondary class which is not organized on the basis of grade and has no standard grade designation. Such classes may contain pupils of different ages who are identified according to level of performance rather than grade or age level.

U Non-Graded, Other

Other education conducted on a non-graded basis.

V Additional local option codes

Some suggested uses for these codes include:

- Tracking multiple projects within one fund
- Providing instructional costs by grade level
- Providing detail instructional costs by subject area such as Algebra I, Algebra II, etc.
- Providing major groupings by subject area such as mathematics, science and English

1.4.18 Data Control Codes

These codes refer to the account code structure prescribed by the TEA in the Annual Financial Audit GASB Data Feed. TEA requires school districts to display these codes in the financial statements filed with the Agency in order to insure accuracy in building a statewide data base for policy development and funding plans.

The standards for the GASB Data Feed are found on the Financial Audits website under [*Instructions for Electronic Report Submission*](#).