



## Waco ISD



## 2023-2024 Adopted Budget Book



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Introduction  
to  
Waco Independent School District



## Board of Trustees



**Stephanie Ybarra Korteweg**  
President



**Jose Vidana**  
Vice President



**Jeremy Davis**  
Secretary



**Jim Patton**



**Angelo Ochoa**



**Keith Guillory**



**Jonathan Grant**

## Superintendent of Schools



**Dr. Susan Kincannon**

## Central Administration

**Dr. Josie Hernandez-Gutierrez**, Deputy Superintendent

**Elizabeth Cox**, Chief of Staff

**Deena Cornblum**, Assistant Superintendent of Curriculum & Instruction

**Dr. Daniel Lopez**, Assistant Superintendent of Human Resources

**Dr. Rachelle Warren**, Assistant Superintendent of Student Services & Support

**Sheryl Davis**, Chief Financial Officer

**Gloria Barrera**, Chief Officer of Facilities and Operations

**Jerry Allen**, Executive Director of Technology Services

**Ed Love**, Athletic Director

## Official Issuing Report

**Sheryl Davis**, Chief Financial Officer

# **Consultants and Advisors**

## **Auditors**

Weaver, PC  
1406 Wilson Road  
Suite 100  
Conroe, Texas 77304

## **Bond Counsel**

Bracewell  
1445 Ross Avenue, Suite 3800  
Dallas, Texas 75202

## **Financial Advisor**

RBC Capital Markets  
Ironwood Building  
153 Treeline Park, Suite 100  
San Antonio, Texas 78209

## **General Counsel**

Sheehy, Lovelace & Mayfield, PC  
510 North Valley Mills Drive  
Waco, Texas 76710

## **Depository Bank**

Extraco Banks  
1700 N Valley Mills Dr.  
Waco, TX 76710

## District Profile

The Waco Independent School District is a mid-sized district serving the many different needs of around 14,000 students throughout the city. Waco ISD was established in the late 1800s and has grown from a small classroom to twenty-three campuses across the city. Waco ISD schools offer a family-like atmosphere and small school feel for students ages three through high school.

The District is located in the City of Waco, the seat of McLennan County, Texas. Straddling Interstate Highway 35, Waco lies halfway between the Dallas/Fort Worth metroplex and Austin, the State capital. The Waco Metropolitan Statistical Area covers 1,000 square miles, with the Waco corporate limits encompassing 85 square miles. According to the 2011 U.S. Census, the median household income in the Waco area was just \$32,149 with an average per capita income of \$19,891. The District is one of twelve school districts located in the surrounding communities. Three charter schools, more than a dozen private, and parochial schools can also be found within the city boundaries.

Governed by an elected Board of Trustees (the "Board") comprised of seven members serving three year staggered terms, elections are held every year on the first Saturday in May. The Board is charged with policy-making, supervisory functions and delegates administrative responsibilities to the superintendent.

Waco ISD offers educational programs at twenty-four sites, including two high schools, three middle schools, fifteen elementary schools, and three alternative education centers. A map of the District and detailed list of campuses is included on pages 5-6. Students in the District are allowed to attend their neighborhood school or may apply for random lottery selection to one of three magnet schools. Magnet campuses, encompassing all grade levels, provide a broad range of curriculum including technology, science, fine arts, Montessori, business, and engineering. District programs include, but are certainly not limited to, the following:

- Early childhood
- Character education
- Bilingual/ESL programs
- State-recognized inclusion programs
- Advanced academic/Athens program
- Dropout recovery
- After-school programs
- Career and Technology Education
- Health and Human Services
- Business and Entrepreneurship
- Engineering and Technology
- Liberal Arts
- Articulated courses with area colleges and universities
- JROTC
- 14-5A and 11-6A Athletics

In the 2018-2019 school year, Waco ISD partnered with Prosper Waco to form Transformation Waco, an in-district charter. Transformation Waco operates five campuses in accordance with the plan submitted to Texas Education Agency (TEA) and designed to improve student outcomes.

Waco ISD continues to be a leader in the State with its rigorous promotion policy, requiring students in grades three through eight to pass the STARR in order to be promoted to the next grade level. The District's instructional year is 168 days. A copy of the 2023-2024 School Calendar may be found on page 10.

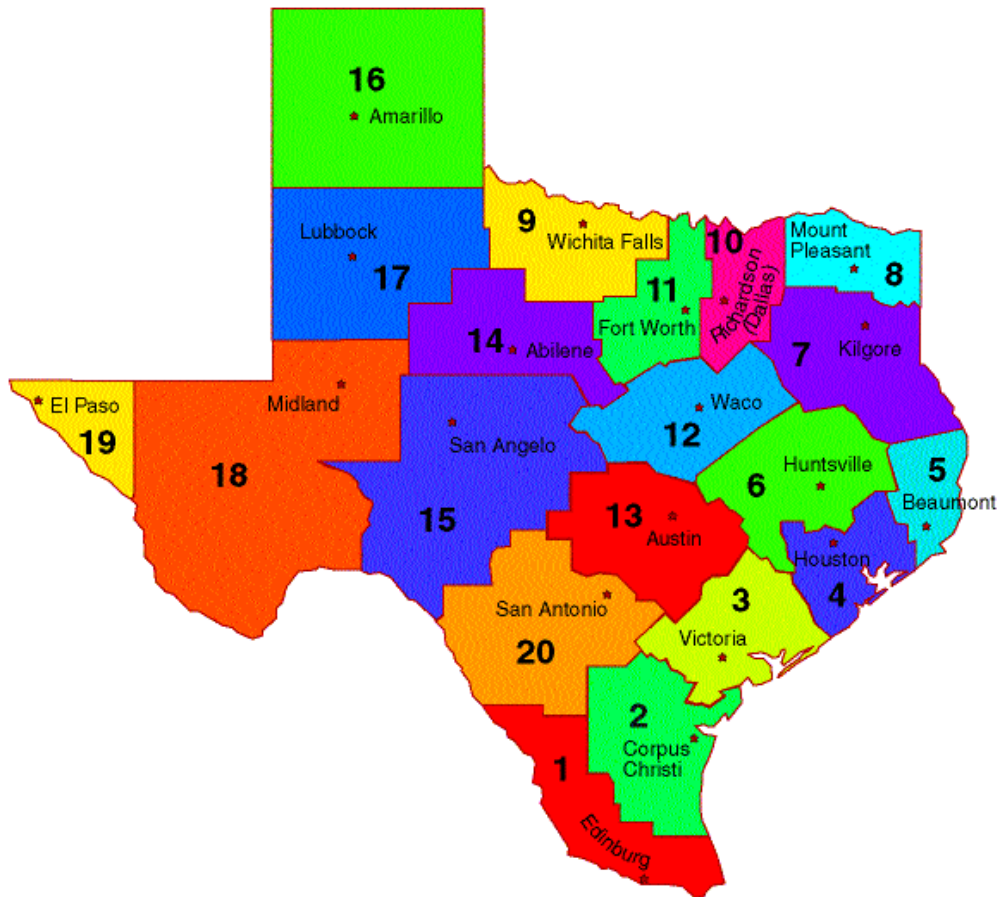
Waco ISD encourages life-long learners and realizes the value of professional development for teachers and administrators. The WISD Succeed program supports teachers new to the profession by pairing them with a veteran teacher who provides support, encouragement, and advice throughout the year.

The Waco ISD Sports complex is recognized around the state as a premier venue for high school sports, including football, soccer, softball, baseball and marching band competitions. The Richfield Performing Arts Center host events, which feature Waco ISD's award-winning choirs, bands, and thespians for the entire community to enjoy. Waco ISD has worked hard to build new schools and renovate existing ones

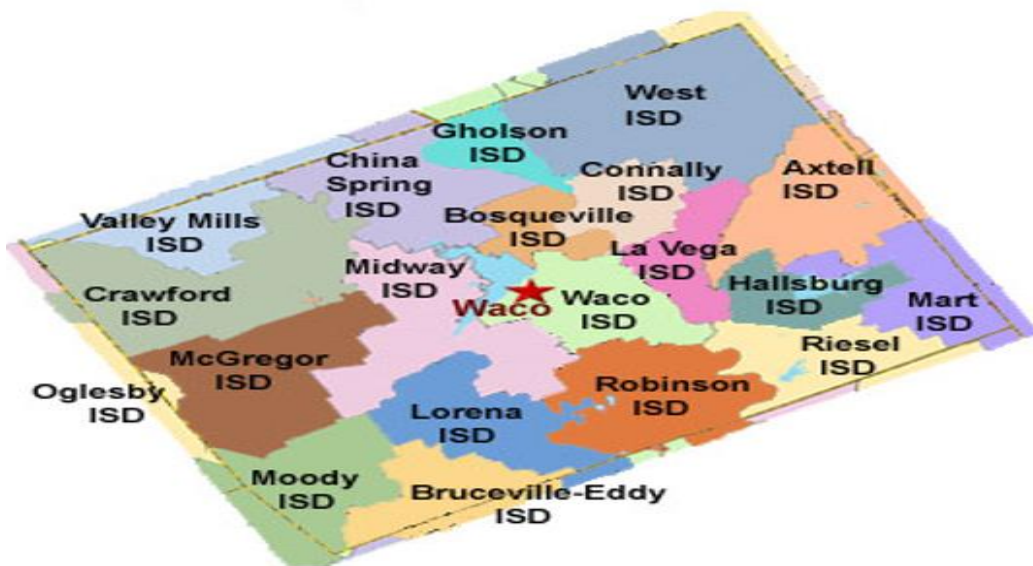
Community and business leaders strongly support the education of students in Waco. The Partners in Education program has nearly 200 businesses and organizations partnered with 24 schools. Since 1997, the WISD Education Foundation has awarded over \$1,100,000 in grants and scholarships to teachers and schools to help make special programs a reality for students.

Waco's big-town amenities coupled with a small-town cost-of-living make it an attractive place to work and live. Each school in the Waco Independent School District has a unique atmosphere with programs designed to provide a quality education meeting the needs of our diverse population.

## TEA DISTRICT MAP



The Waco Independent School District is located in Central Texas along the Brazos River and Interstate Highway 35



The District is located in the City of Waco, and is one of twelve school districts in McLennan County.



# District Campuses

## Elementary Schools

<b>Alta Vista</b> 3637 Alta Vista Dr 254.662.3050	<b>Bells Hill</b> 2100 Ross Ave 254.750.5100	<b>Brook Avenue</b> 720 Brook Ave 254.750.3562	<b>Cedar Ridge</b> 2115 Meridian Ave 254.756.1241	<b>Crestview</b> 1120 New Rd 254.776.1704
<b>Dean Highland</b> 3300 Maple Ave 254.752.3751	<b>Hillcrest PDS</b> 4225 Pine Ave 254.772.4286	<b>J.H. Hines</b> 301 Garrison St 254.753.1362	<b>Kendrick</b> 1801 Kendrick Ln 254.752.3316	<b>Lake Air Montessori</b> 4601 Cobbs Dr 254.772.1910
<b>Mountainview</b> 5901 Bishop Dr 254.772.2520	<b>Parkdale</b> 6400 Edmond Ave 254.772.2170	<b>Provident Heights</b> 2415 Bosque Blvd 254.750.3930	<b>West Avenue</b> 1101 N. 15th St 254.750.3900	<b>South Waco</b> 2401 Gurley Ln 254.753.6802

## Middle Schools

<b>Cesar Chavez</b> 700 S. 15th St 254.750.3736	<b>G.W. Carver</b> 1601 J.J. Flewellen Road. 254.757.0787	<b>Tennyson Atlas Academy</b> 6100 Tennyson Dr 254.772.1440
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## High Schools

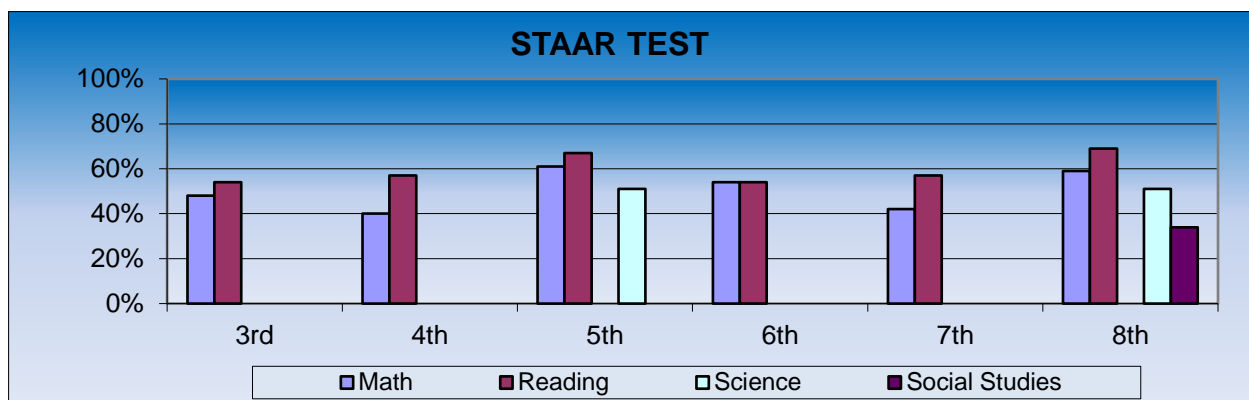
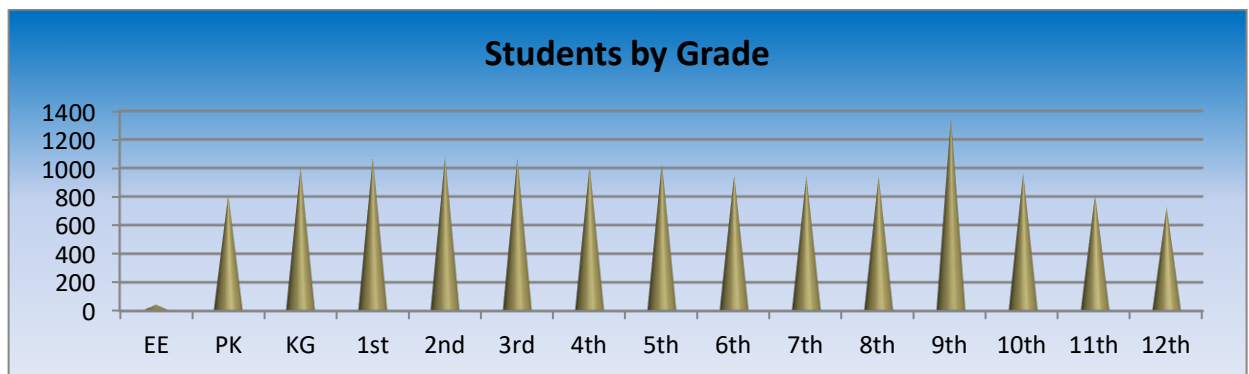
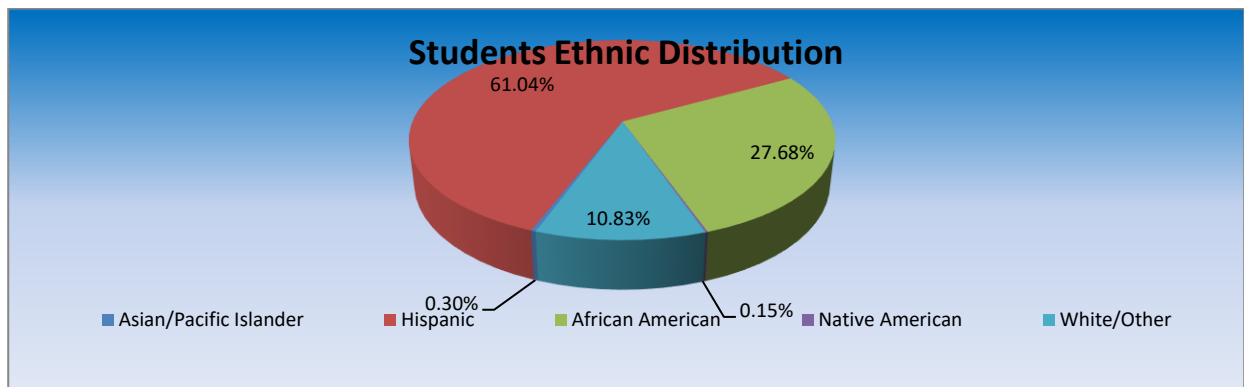
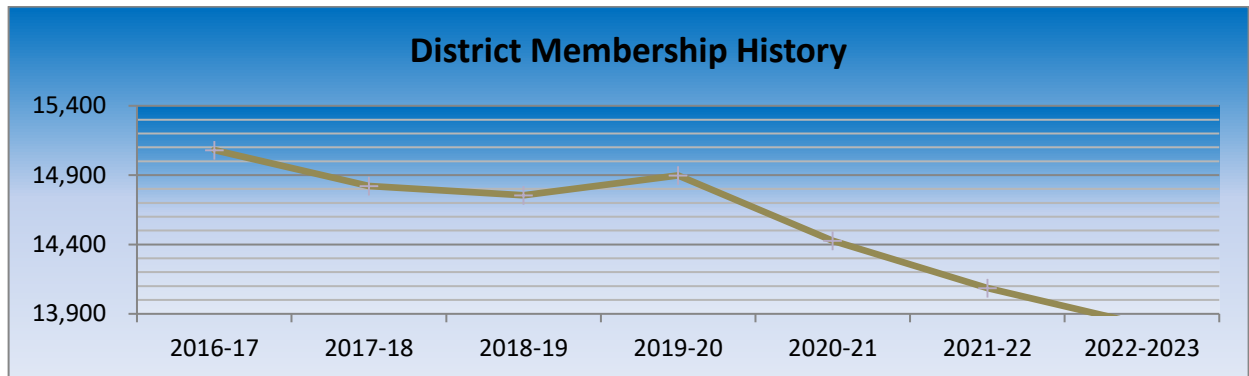
<b>University High</b> <b>AJ Moore Academy</b> 3201 S. New Rd 254.756.1843	<b>Waco High</b> 2020 N. 42nd St 254.776.1150	<b>Brazos Credit Recovery</b> 3005 Edna 254-754.9422	<b>Wiley Opportunity Center</b> 1030 E. Live Oak St 254.757.3829
<b>McLennan County Challenge Academy</b> 2015 Alexander Ave 254.754.0803	<b>G.W.A.M.A</b> 2401 J.J. Flewellen Rd 254.412.7900	<b>G.W.A.H.C.A.</b> 7200 Viking Dr 254.399.6654	

## District Offices

<b>Waco ISD</b> <b>Main Number</b> 254.755.WISD	<b>WISD Police Department</b> 254.752.0858	<b>WISD Technology Help Desk</b> 254.755.9599	<b>Child Nurtrition Sodexo</b> 254.752.5522
<b>Maintenance Department</b> 254.752.3497	<b>WISD Athletic Complex</b> 254.745.2250	<b>North Waco Annex</b> 254.752.0858	<b>Student Transportation</b> 254.752.9200

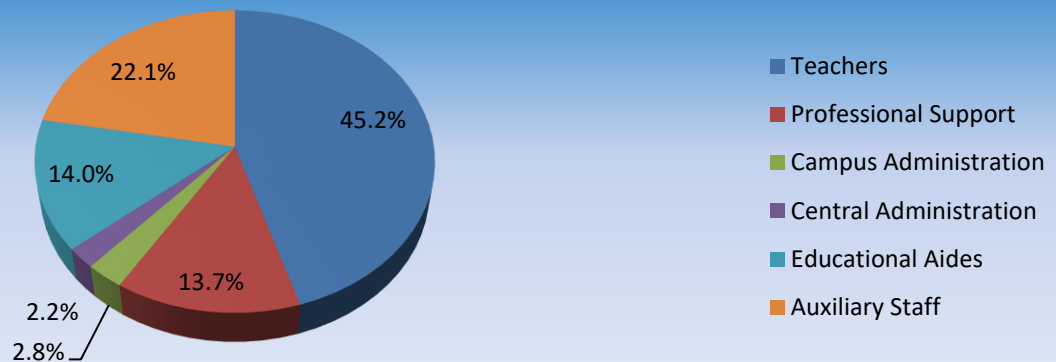
## Student Profile

The Waco Independent School District has an ethnically diverse student population with over 62% of our students are considered economically disadvantaged. This creates many challenges in helping each student achieve success.



## Staff Profile

### District Staff



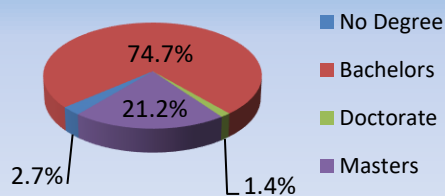
### Staffing Statistics

Average Years Experience of Teachers	8.6 Years
Average Beginning Teacher Salary	\$50,642
Average Teacher Salary	\$56,937
Turnover Rate for Teachers	23.3%
Instructional Staff Percent	67.2%
Administrative Cost Ratio	9.33%
Number of Students per Teacher	13.9

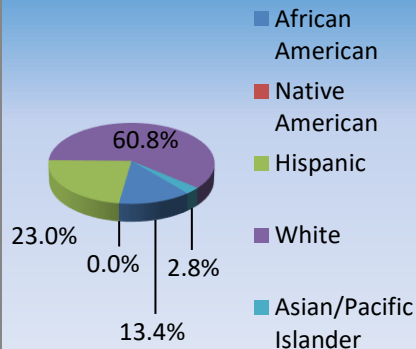
The Waco Independent School District strives to maintain a highly qualified teaching force. The average year's teaching experience, both in total and with the District, exceeds State averages and the District now boasts of nine National Board Certified Teachers.

## Teacher Information

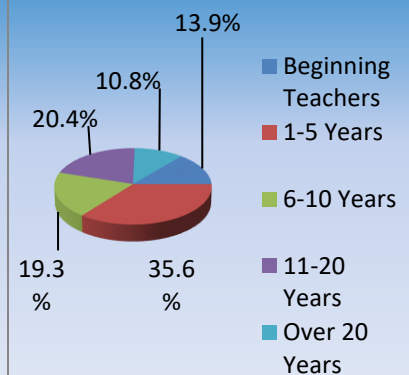
### Teachers by Highest Degree Held:



### Teachers by Ethnicity:



### Teachers by Years of Experience:



# Waco ISD 2023-2024 Instructional Calendar

JULY						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JANUARY						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST						
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27	28	29	30	31		

FEBRUARY						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

SEPTEMBER						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MARCH						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

OCTOBER						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

NOVEMBER						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

DECEMBER						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Key	
<span style="background-color: #f8d7da;"></span>	Student Holiday/Staff Inservice or Workday
<span style="background-color: #f8d7da;"></span>	Staff Inservice/Comp Day
<span style="background-color: #d1ecf1;"></span>	Student and Staff Holiday
<span style="background-color: #d4edda;"></span>	Beginning of 6-week
<span style="background-color: #d4edda;"></span>	End of 6-week
<span style="background-color: #d4edda;"></span>	Early Student Release/Staff Inservice
<span style="background-color: #fff3cd;"></span>	New Staff Orientation
<span style="background-color: #d1ecf1;"></span>	Bad Weather Day

Holidays	
9/4/2023	Labor Day
10/9/2023	Columbus Day
11/20/2023-11/24/2023	Thanksgiving Break
12/21/2023-1/5/2024	Winter Break
1/15/2024	Martin Luther King Jr. Day
2/19/2024	President's Day
3/4-3/8/2024	Spring Break
3/29/2024	Good Friday

Six Week Instructional Days		
28 days	8/14/2023	9/22/2023
26 days	9/26/2023	11/3/2023
26 days	11/6/2023	12/20/2023
<b>1st Semester</b>	<b>80</b>	
27 days	1/9/2024	2/16/2024
31 days	2/20/2024	4/12/2024
28 days	4/16/2024	5/23/2024
<b>2nd Semester</b>	<b>86</b>	
<b>Total</b>	<b>166</b>	

Early Release Day(s)	
Wednesday, December 20, 2023	
Wednesday, May 22, 2024	
Thursday, May 23, 2024	

Bad Weather Make-up Day(s)	
Monday, April 15, 2024	

School Start and End Times	
ES Regular	7:45 - 3:30 / 465 min
ES Early Release	7:45 - 12:30 / 285 min
MS Regular	8:30 - 4:15 / 465 min
MS Early Release	8:30 - 1:15 / 285 min
HS Regular	8:30 - 4:15 / 465 min
HS Early Release	8:30 - 1:15 / 285 min
LAMMS Regular	7:45 - 3:30 / 465 min
LAMMS Early Release	7:45 - 12:30 / 285 min

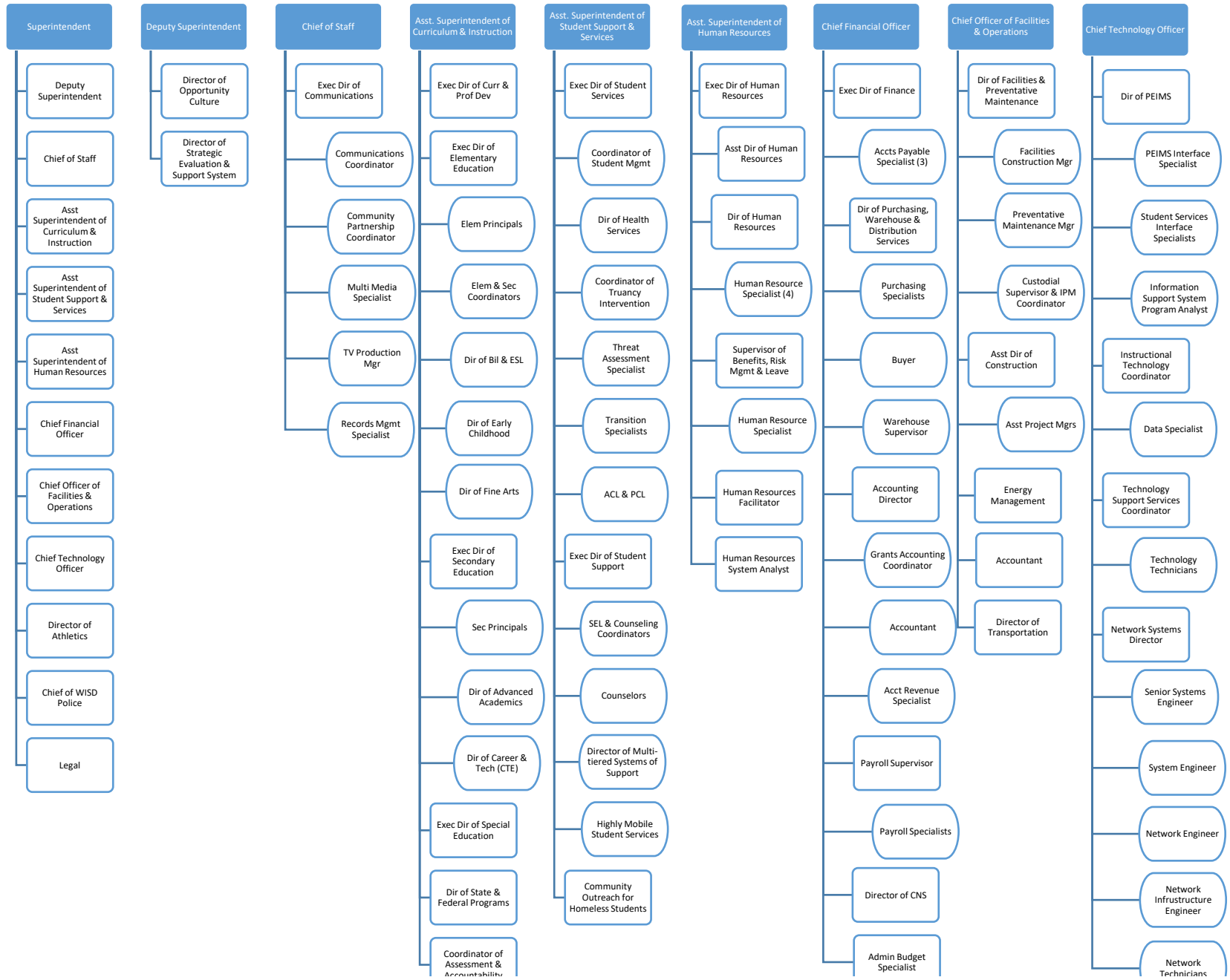
Total Minutes: 78,510  
Total Student Days: 163  
Additional Minutes: 2,910  
Additional Days: 6.26  
Teacher Workdays: 187

**Protected Planning Days**  
9/15, 10/20, 12/8, 2/2, 3/28

**Professional Development Days**  
9/25, 10/30, 11/17, 3/1

**Campus Days** 1/8 (half-day)  
**Teacher Work Day** 8/9, 1/8 (half-day), 5/24







# Budget Development Process

# THE BUDGET PROCESS

The development and implementation of the District's budget is the responsibility of the Superintendent. Legal requirements for school district budgets are formulated by the state, the Texas Education Agency, and the local district. Additionally, state and federal agencies may impose other requirements on funds; particularly grant funds, distributed through those sources.

The budget development process for the coming year begins shortly after the current year's budget has been adopted and implemented. By January, preliminary enrollment and average daily attendance projections have been made. These projections will be continuously reviewed and revised through the end of the school year.

Because of the District's reliance on state funding, the projection of average daily attendance is critical in determining the resources available to fund the proposed budget. As discussed earlier, state funding is a three-tiered formula with the state's contribution based on a District's average daily attendance (weighted for student populations identified with special needs), property values, and tax collections. Consequently, projecting future property valuations and estimating the resulting tax collections must also be done prior to computing the state revenue.

Projections are complicated by the fact that preliminary property values are not received by the District until mid to late May and the final "certified" tax roll is not received until the end of July. Further complicating these revenue projections is the re-authorization of state funding every two years. These biennial legislative sessions must be monitored closely in order to incorporate changes in the funding formulas.

Once initial revenue estimates are complete, projections of major expenditure items such as utilities, employee benefits, property and casualty insurance, tax collection, legal and audit fees, etc., are made. Current year's salaries and other expenditures are also analyzed in order to substantiate budget allocations. This preparatory work provides the administration with the financial parameters within which it must work to develop the operating budget.

Proposed budget allocations, including bases, methodologies and amounts, are subjected to a review by both administrative cabinet members and the Board of Trustees. Members of the administrative leadership team include the Superintendent, Deputy Superintendent, Chief of Staff, Assistant Superintendent of Curriculum and Instruction, Assistant Superintendent of Human Resources, Assistant Superintendent of Student Services and Support, Chief Financial Officer, Chief Officer of Facilities and Operations, Chief Technology Officer, and the Athletic Director. Support staff from the special programs areas may be included, as appropriate. In addition to establishing budget allocations, this committee re-evaluates existing programs, identifies new District-wide program costs,

examines salary proposals and reviews and makes recommendations on requests for additional funding.

The Board of Trustees, in its entirety, monitors the District's financial activities and gives the administration guidance on budget issues brought to it for consideration. Upon completion of this review, budget allocation methodologies and elements are approved and budget packets are then distributed to the various campuses, departments, and program budget administrators for development.

The budget packet typically consists of an electronic copy of their non-payroll budget allocation worksheet, the organization's allocation amounts, and the new budget development guidelines book, which is posted online. Each campus principal uses his or her allocations for supplies, materials, equipment, staff development and other non-salary costs. In this decentralized process, the campus site-based decision-making teams, working under the guidance of the campus principal, participate in decisions concerning the utilization of these discretionary funds.

Non-campus budgets are developed by each department head and reviewed by the administrative committee. During this process, the committee will also review any requests for additional funds or personnel units, notifying budget administrators of its decisions.

Following the development of the organizational budgets, consolidated budgetary information is presented to the Board of Trustees. Recommendations on compensation and benefit increases, tax rates, and funding of new programs or additional requests will be presented to the Board throughout the process. When consensus is reached on the proposed budget, a public hearing is convened to allow taxpayers input on the proposed budget and tax rate. This hearing is followed by the Board's discussion and vote.

Changes to the approved budget may be accomplished through either an amendment or a transfer. State law gives the Board of Trustees the authority to amend the approved budget to cover any unforeseen expenditures. The Texas Education Agency has ruled that the budget must be amended prior to exceeding a functional expenditure category. Changes of this nature are submitted to the Board of Trustees for approval at their monthly meetings. Any changes within a functional category are processed through a budget transfer and are approved administratively.

## **Budget Administration and Management Process**

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As budgeted funds are expended, periodic monitoring of the budget should be conducted in accordance with responsibility accounting. Each level of the district's organization is responsible for monitoring those budget items for which it is responsible. The District's accounting system generates expenditure and encumbrances information on a monthly basis. To review budget performance, this information is compared with campus

spending plans by principals and centralized services department heads. Administrators, with access to the District's computerized accounting system, may in fact monitor budgetary performance on a transaction-by-transaction basis.

Budget monitoring for the entire District is similarly done by district administrators. The Chief Financial Officer and other district administrators use similar expenditure and encumbrance reports to monitor the budget compliance of programs and funds. Annualized budget summaries which project the impact of current expenditures on year-end results are used in this effort.

The level and frequency of management review of the budget will vary by district. In most districts, the superintendent (or designee) reviews budget-to-actual comparisons monthly. Reporting periodic budget/actual results to the school board is customary in most districts. Monthly financial reports are presented to the Board of Trustees. The reports include statements for the General Fund, Food Service Fund and Debt Service Fund. Quarterly investment reports and athletic complex reports are also presented. If bond proceeds are available and capital projects are in progress, the administration and Board also receive a monthly construction report. While the management of the budget is the responsibility of administration, the Board members need periodic updates on budget results and must be informed of significant budgetary issues. This flow of information keeps the Board apprised of issues, which may affect the District's performance and prepares them for the next budget cycle.

Cash flow projections are critical in ensuring that the District will not experience a fiscal crisis from a cash shortage. Cash forecasts are developed for the fiscal year on a monthly basis. The forecasts consider the timing of federal and state aid payments, local property tax levies and collections, interest earnings and disbursements.

## **BUDGET POLICIES**

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### **Legal Requirements**

Legal requirements for school district budgets are formulated by the state, TEA, and the local district. In addition to these requirements, individual school districts also may have their own legal requirements for budget preparation. Additional legal requirements also may be imposed by state and federal grants; however, this section deals only with *state legal mandates, TEA legal requirements and local district requirements* for basic budget development and submission.

Sections 44.002 through 44.006 of the [Texas Education Code](#) establish the legal basis for budget development in school districts. The following six items summarize the legal requirements from the code:

- The Superintendent is the budget officer for the district and prepares or causes the budget to be prepared. *Note: TEA recommends that an interactive approach between the Board of Trustees and the Superintendent be taken to establish the budget process and define related roles and responsibilities.*
- The district budget must be prepared by a date set by the State Board of Education, currently August 20 (June 19 if the district uses a July 1 fiscal year start date).
- The president of the Board of Trustees must call a public meeting of the Board of Trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- No funds may be expended in any manner other than as provided for in the adopted budget. The Board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with GAAP (Generally Accepted Accounting Principles) and state guidelines.
- The budget must be legally adopted before the adoption of the tax rate. However, if a school district has a July 1<sup>st</sup> fiscal year start date, then a school district must **not** adopt a tax rate until after the district receives the certified appraisal roll for the district required by Section 26.01, Tax Code. Additionally, a school district **must publish a revised notice and hold another public meeting before** the district **may adopt a tax rate** that exceeds the following: (1) The rate proposed in the notice prepared using the estimate; or (2) The district's rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll.

### **Texas Education Agency Requirements**

TEA has developed additional requirements for school district budget preparation as follows:

- The budget must be adopted by the Board of Trustees, inclusive of amendments, no later than August 31 (June 30 if the district uses a July 1 fiscal year start date).
- Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget.
- Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates. Funds to be budgeted and reported through PEIMS, both required and optional, are shown in Exhibit 2. Note: Districts may prepare and approve budgets for other funds and/or with even greater detail at their discretion. Such local decisions may affect the need for budget amendments and financial reporting requirements.
- The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in



the annual system guidelines. Revenues, other sources, other uses, and fund balances must be reported by fund, object (at the fourth level), fiscal year, and amount. Expenditures must be reported by fund, function, object (at the second level), organization, fiscal year, program intent and amount. These requirements are discussed in further detail in the Data Collection and Reporting module.

- A school district must amend the official budget before exceeding a functional expenditure category, i.e., instruction, administration, etc., in the total district budget. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report.

### **Local Requirements**

In addition to state legal requirements, individual school districts may establish their own requirements for annual budget preparation. Local fiscal policies may dictate budgetary requirements which go beyond those required by the [Texas Education Code](#) and TEA. The Waco Independent School District has adopted the following local policies:

- The District shall operate on a fiscal year beginning September 1 and ending August 31.
- Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the district and campus level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.
- After it is presented to the Board and prior to adoption, a copy of the proposed budget shall be available upon request from the business office or Superintendent. The Superintendent or designee shall be available to answer questions arising from inspection of the budget.
- The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:
  - The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
  - Prior to the beginning of the meeting, the Board may establish time limits for speakers.
  - Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
  - No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

- The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.
- The budget shall be amended when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

## **FINANCIAL STRUCTURE AND BASIS OF ACCOUNTING**

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The Board of Trustees (the Board), a seven member group, has governance responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of the Waco Independent School District (the District). Because members of the Board of Trustees (the Board) are elected by the public, have the authority to make decisions, appoint administrators and managers, and significantly influence operations, and have the primary accountability for fiscal matters, the District is not included in any other governmental "reporting entity" as defined by Governmental Accounting Standards Board, Statement No. 14, "The Financial Reporting Entity." The Waco Independent School District Public Facilities Corporation is included as a blended component unit within the reporting entity, as further discussed in Note 2 below.

The accounting policies of the District substantially comply with the rules prescribed in the Texas Education Agency's (TEA) Financial Accountability System Resource Guide (Resource Guide). These accounting policies generally conform to generally accepted accounting principles applicable to governmental units.

### **1. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the government. For the most part, the effect of inter-fund activity has been removed from these statements. Government activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. There are no business-type activities reported for the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and

other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

## 2. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic-resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

- The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The National School Lunch and Breakfast Fund is a special revenue fund used to account for resources restricted to, or designated for, child nutrition programs by the U.S. Department of Agriculture.
- The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Additionally, the District reports the following fund types:

- The Internal Service Fund accounts for workers' compensation insurance coverage provided to other departments of the District on a cost reimbursement basis.
- The Private-Purpose Trust Fund is used to account for resources legally held in trust for scholarships to be awarded to current and former students for post-secondary education. All resources of the fund, including any earnings on invested resources, may be used to support the activities listed in the preceding sentence.
- The Agency Fund accounts for assets held by the District in a purely custodial capacity. Since agency funds are custodial in nature (i.e. assets equal liabilities), they do not involve the measurement of operations.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wise and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their internal service funds, subject to this same limitation. The District has elected not to follow subsequent private-sector guidance.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund is charged to the departments for workers compensation insurance. Operating expenses for the internal service fund include workers' compensation insurance claims, administration fees, and premiums paid to a governmental insurance risk management pool for stop-loss coverage. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

### 3. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, public funds investment pools, and short-term investments with original maturities of three months or less from the date of acquisition.

### 4. Investments

Investments are stated at fair value, except for money market and participating interest-earning investment contracts that mature within one year of the date of their acquisition and nonparticipating investment contracts that are stated at cost.

5. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

6. Supplies and Inventory

Supplies and materials inventory is valued at average cost. The cost of inventory is recorded as an expenditure at the time individual inventory items are consumed.

7. Capital Assets

Capital assets, which include land, buildings and improvements, furniture and equipment, and construction in progress, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Buildings and improvements, furniture and equipment, and vehicles are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building Improvements	50
Furniture and Equipment	5 – 25
Vehicles	8 - 10

8. Compensated Absences

District employees are entitled to vacation and sick leave days earned by them for services performed. Vacation days lapse at the end of each year and have not been accrued. Sick days do accumulate, but employees are not paid the benefits on termination or retirement if they are not used; consequently, the benefits have not been accrued.



9. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriations or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

11. Data Control Codes

Data control codes refer to the account code structure prescribed by the TEA in the Resource Guide.

## BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY	RESPONSIBLE PARTY
Tuesday November 29, 2022 through Tuesday January 17, 2023	<ul style="list-style-type: none"> <li>Set up balance sheet and expenditure accounts in TEAMS for 2023-2024 special revenue funds</li> </ul>	<ul style="list-style-type: none"> <li>Finance Staff</li> </ul>
Wednesday January 18, 2023	<ul style="list-style-type: none"> <li>Budget Review</li> <li>Preview Projected Revenues for 23-24 &amp; 24-25</li> <li>Preview Projected ADA for 23-24 &amp; 24-25</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> </ul>
Friday February 3, 2023	<ul style="list-style-type: none"> <li>Completion of preliminary 2023-24 revenue and beginning fund balance projections for Local Maintenance, Food Service and Debt Service Funds</li> <li>Completion of budget parameters</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> </ul>
Thursday February 23, 2023	<ul style="list-style-type: none"> <li>Presentation of budget information at Board workshop</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> <li>Asst Superintendent of HR</li> </ul>
Friday February 24, 2023	<ul style="list-style-type: none"> <li>Distribution of Special Program Allocations to campus principals</li> </ul>	<ul style="list-style-type: none"> <li>Program Manager</li> </ul>
Friday March 3, 2023	<ul style="list-style-type: none"> <li>Distribution of non-payroll allocations, staff rosters planning worksheets to campus principals</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> </ul>
Friday March 3, 2023	<ul style="list-style-type: none"> <li>Above Allocation Request form sent out to campus principals.</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> </ul>
Friday March 24, 2023	<ul style="list-style-type: none"> <li>Distribution of budget allocations and worksheets to centralized services</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> </ul>
Friday March 31, 2023	<ul style="list-style-type: none"> <li>Campus (elementary) non-payroll worksheets due in TEAMS / Budget Office</li> <li>Campus (elementary) Above Allocation Requests due in Budget Office</li> </ul>	<ul style="list-style-type: none"> <li>School Campus Principals</li> </ul>
Friday April 14, 2023	<ul style="list-style-type: none"> <li>Campus (secondary) non-payroll worksheets due in TEAMS / Budget Office</li> <li>Campus (secondary) Above Allocation Request due in Budget Office</li> </ul>	<ul style="list-style-type: none"> <li>School Campus Principals</li> </ul>

## BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY	RESPONSIBLE PARTY
Thursday April 27, 2023	<ul style="list-style-type: none"> <li>Chief appraisers prepare and certify the estimate of the taxable value of property</li> <li>Prepare preliminary tax collection estimates</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> <li>Appraisal District</li> </ul>
Thursday May 11, 2023	<ul style="list-style-type: none"> <li>Presentation of budget information to Board of Trustees, discussion and possible approval of salary increases and schedules</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> <li>Asst Superintendent of HR</li> </ul>
Friday May 12, 2023	<ul style="list-style-type: none"> <li>Department non-payroll worksheets due in TEAMS / Budget Office</li> <li>Department Above Allocation Requests due in Budget Office</li> </ul>	<ul style="list-style-type: none"> <li>Department Heads</li> </ul>
Thursday June 1, 2023	<ul style="list-style-type: none"> <li>Federal grant budgets (with July 1 – June 30<sup>th</sup> fiscal year) due in Budget Office and Grant Accountant Office</li> </ul>	<ul style="list-style-type: none"> <li>Federal Grant Administrators</li> </ul>
Monday June 5, 2023	<ul style="list-style-type: none"> <li>Discussion of Above Allocation Requests with Leadership Team</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> </ul>
Friday June 16, 2023	<ul style="list-style-type: none"> <li>Deadline to submit position forms (new, deletions, account changes, reclassifications or moving)</li> </ul>	<ul style="list-style-type: none"> <li>School Campus Principals</li> <li>Department Heads</li> </ul>
Tuesday June 27, 2023	<ul style="list-style-type: none"> <li>Budget Office and special program review, reconciliation and clean-up of campus submissions</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> <li>Special Program Directors</li> </ul>
Thursday July 13, 2023	<ul style="list-style-type: none"> <li>Presentation of budget information to Board of Trustees</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> </ul>
Monday July 17, 2023	<ul style="list-style-type: none"> <li>Deadline for Appraisal Review Board to approve appraisal records</li> </ul>	<ul style="list-style-type: none"> <li>Appraisal Review Board</li> </ul>
Monday July 24, 2023	<ul style="list-style-type: none"> <li>Chief Appraisers certify the approved appraisal roll to the taxing units, as well as the anticipated tax collection rate</li> </ul>	<ul style="list-style-type: none"> <li>Chief Appraiser</li> </ul>

## BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY	RESPONSIBLE PARTY
Thursday August 3, 2023	<ul style="list-style-type: none"> <li>District and Tax Office work together to calculate no-new-revenue and voter-approval tax rate and develop "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate"</li> <li>Completion of proposed budget</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> <li>Tax Office</li> </ul>
Monday August 7, 2023	<ul style="list-style-type: none"> <li>72-hour notice for Board meeting</li> </ul>	<ul style="list-style-type: none"> <li>Superintendent's Office</li> </ul>
Thursday August 10, 2023	<ul style="list-style-type: none"> <li>Meeting of Board of Trustees (specially called meeting) to decide on public meeting date to discuss budget and proposed tax rate and receive presentation of proposed budget and tax rate</li> </ul>	<ul style="list-style-type: none"> <li>Superintendent</li> <li>Chief Financial Officer</li> </ul>
Friday August 11, 2023	<ul style="list-style-type: none"> <li>Post proposed budget summary on district website</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> </ul>
Monday August 14, 2023	<ul style="list-style-type: none"> <li>Submission of meeting notice to newspaper for publication</li> </ul>	<ul style="list-style-type: none"> <li>Chief Financial Officer</li> <li>Finance Department Secretary</li> </ul>
Monday August 14, 2023	<ul style="list-style-type: none"> <li>Publication of "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" (10-30 days prior to meeting date)</li> </ul>	<ul style="list-style-type: none"> <li>Tax Office</li> <li>Chief Financial Officer</li> </ul>
Monday August 21, 2023	<ul style="list-style-type: none"> <li>72-hour notice for Board meeting</li> </ul>	<ul style="list-style-type: none"> <li>Superintendent's Office</li> </ul>
Thursday August 24, 2023	<ul style="list-style-type: none"> <li>Public meeting on budget and proposed tax rate</li> </ul>	<ul style="list-style-type: none"> <li>Board of Trustees</li> </ul>
Thursday August 24, 2023	<ul style="list-style-type: none"> <li>Meeting of Board of Trustees to adopt budget and tax rate</li> </ul>	<ul style="list-style-type: none"> <li>Board of Trustees</li> <li>Superintendent</li> </ul>
Friday September 29, 2023	<ul style="list-style-type: none"> <li>Publish budget book to website</li> </ul>	<ul style="list-style-type: none"> <li>Web Master Finance</li> </ul>

# Executive Summary

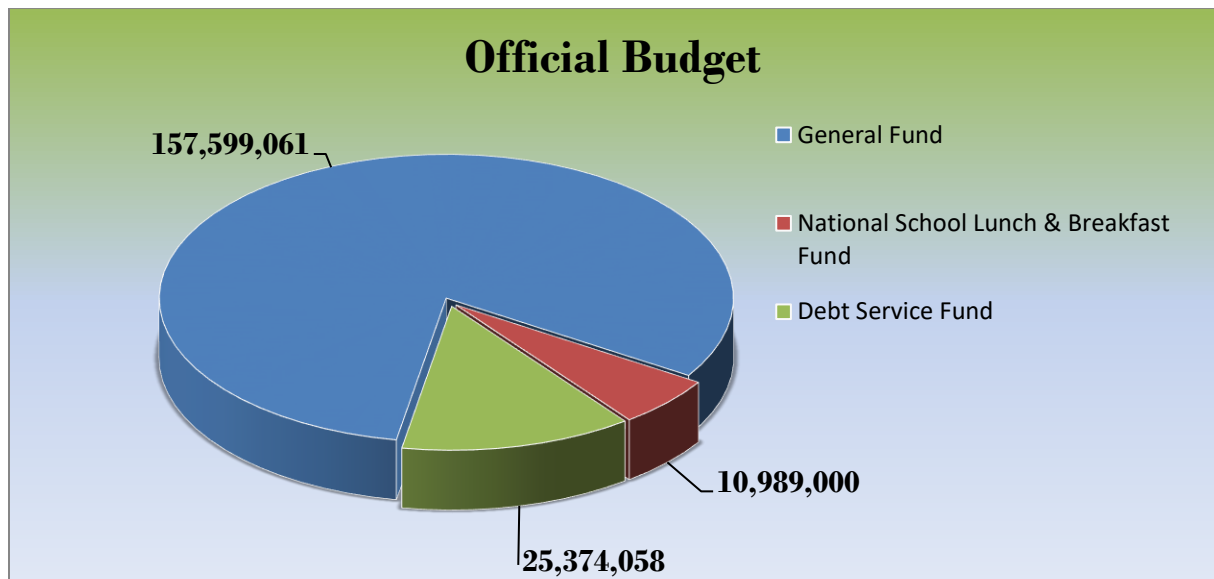
## Executive Summary

This document represents the Official Budget for the Waco Independent School District for the 2023-2024 fiscal year. Combined with the annual financial report, these documents are used to present the financial plan and the results of operations of the District.

Budgets for the General Fund, Food Service Fund, and Debt Service Fund must be included in the official district budget. These budgets must be prepared and approved, minimally, at the fund and function levels to comply with the state's legal level of control mandate. District's may prepare and approve budgets for other funds and/or at greater levels of detail at their discretion. Such local decisions may affect the need for budget amendments and financial reporting. Inclusion of budgets for grant programs is not required for a school district's officially adopted annual budget. The official budget is reported to the Texas Education Agency through the Public Education Information Management System (PEIMS) annually as prescribed in the system guidelines.

### The Official Budget

Under Texas Education Agency guidelines, the official budget, which funds most of the District's ongoing operations, includes budgets for the General Fund, Food Service Fund, and Debt Service Fund. Budgeted appropriations for the 2023-2024 year total \$192,962,119.



These funds are governmental fund types with budgetary control used to account for transactions resulting from on-going organizations and activities from a variety of revenue sources for which the fund balance is controlled by the District's actions. Governmental fund types utilize a modified accrual basis of accounting. Separate funds are used to maintain the integrity of specific revenue purposes, as required by law.

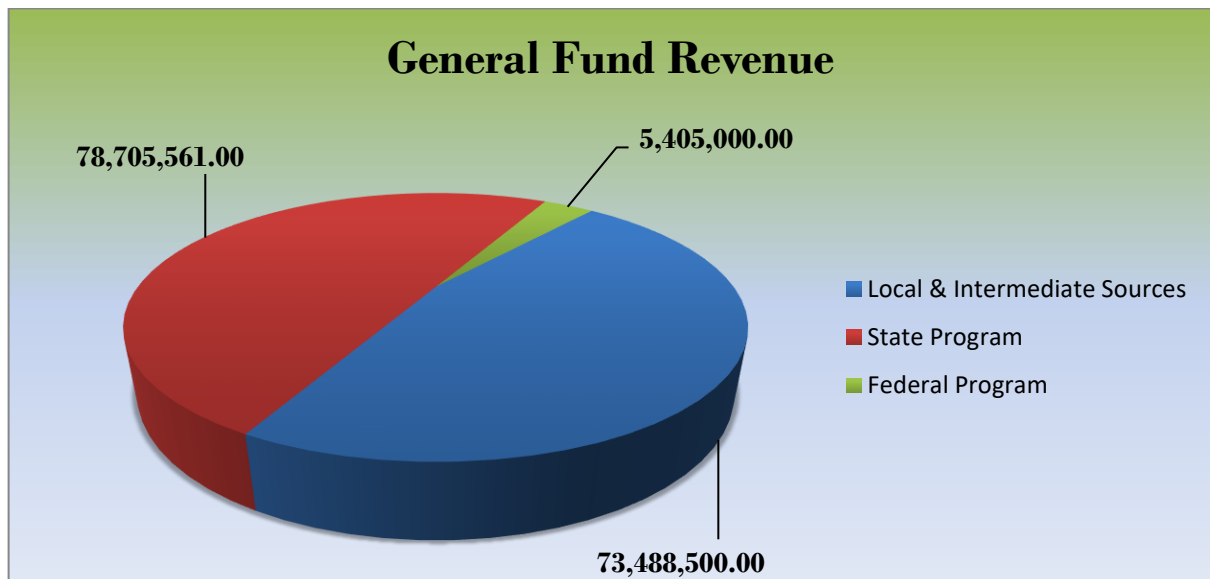


## The General Fund

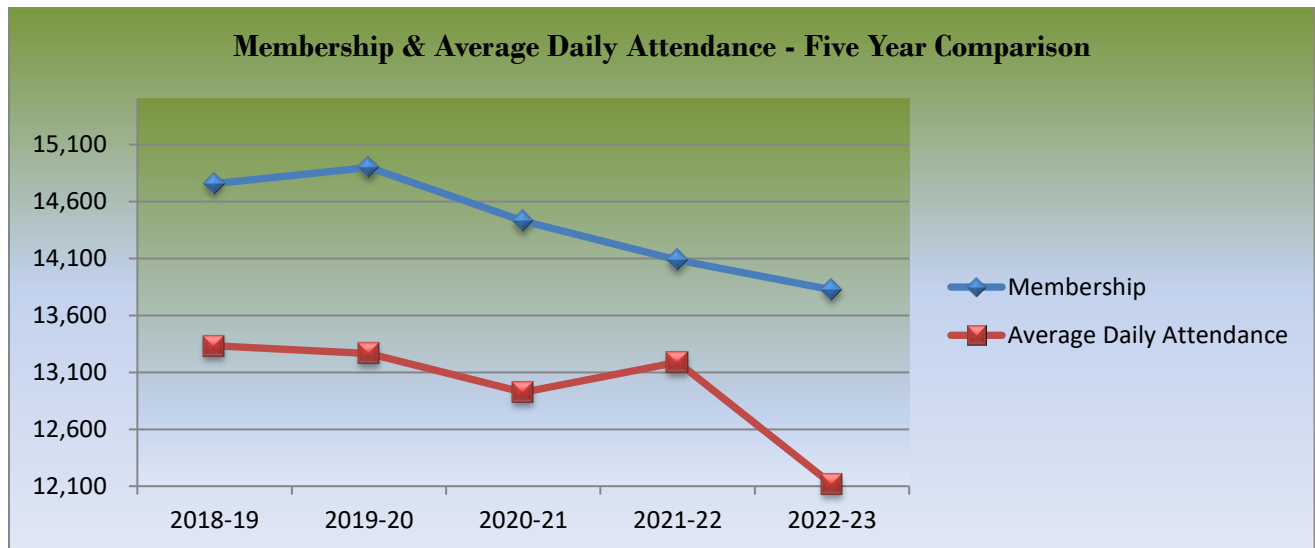
The General Fund is used to account for funds over which the District's Board of Trustees has wide discretion in their use as provided by law. The General fund includes transactions as a result of revenues from maintenance and operations taxes, investment income, state foundation entitlements and other federal programs revenue.

### Revenues

As is typical of property-poor districts, our primary source of revenue is the State Foundation School Program and Available School Fund, which comprises about 49.94% of the General Fund's revenue. Another 46.63% comes from local and intermediate source revenue, primarily property taxes. The remaining 3.43% is generated from federal sources, such as Medicaid reimbursements and indirect cost recovery from federal grants.

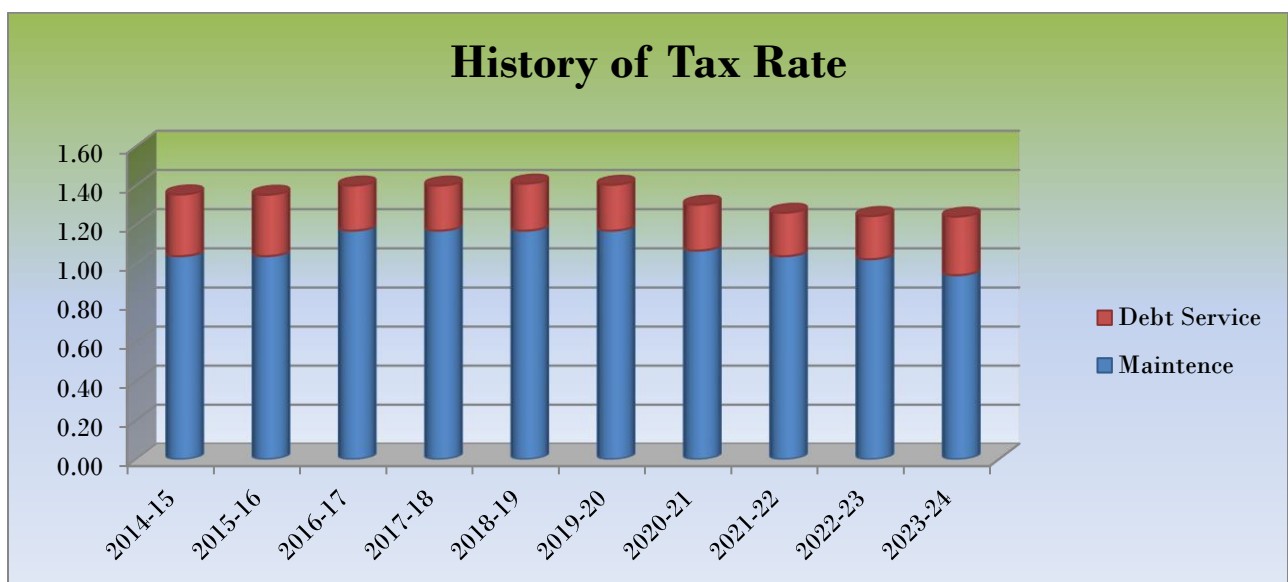


The State Foundation School Program consists of three tiers of funding. Tier I revenue, which includes funding for mandated programs such as, gifted and talented education, career and technology education, services to student with disabilities, compensatory education and bilingual education is based primarily on the District's average daily attendance weighted for special populations. The 2023-24 budget is based on a projected average daily attendance of 12,116. The District's average daily attendance for 2022-23 school year was 13,188.



Tier II funding is designed to provide equalized funding for property-poor districts and yields a guaranteed funding level for districts across the state. Both Tier II and Tier III funding, which assists districts in funding existing debt and new construction of instructional facilities, depend greatly on a district's property value and local tax effort, i.e., tax collections.

As property valuations increase and State funding declines, the District becomes increasingly reliant on local sources of revenue, primarily property taxes, for financial support of its operations. The 2023-24 budget is based on a total tax rate of \$1.028587 per \$100 of property value. The 2022-23 rate will generate estimated tax collections of \$91.8 million, \$69.4 million in maintenance and operations for the General Fund with the remaining \$22.3 million servicing the District's bonded debt. The maintenance and operations rate of \$0.7664000 and the product of the state compression percentage, as determined under Education Code 42.2516, multiplied by \$1.50.

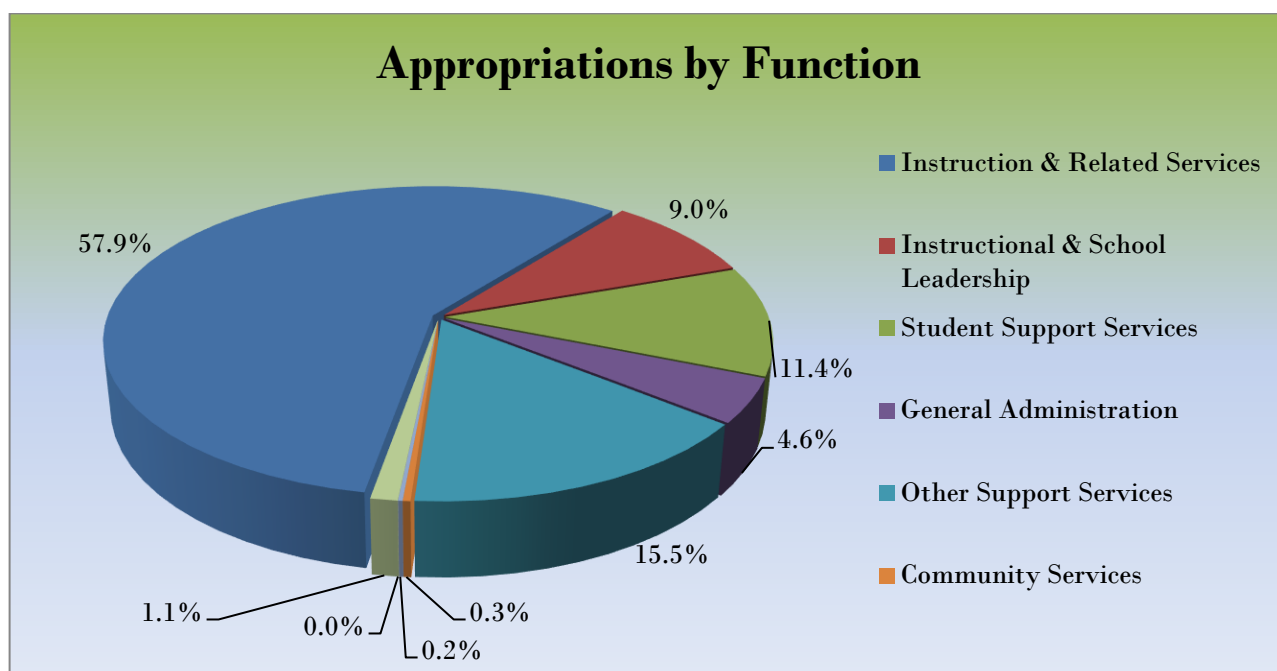


## Expenditures

Appropriation for District expenditures are categorized in several ways. As required by TEA regulation, the budget must be prepared and adopted by functional area. However, appropriations are also categorized by object of expenditure, organization, and by program intent.

### Expenditure by Function

The following chart illustrates the breakdown of the General Fund budget by major functional categories. As would be expected, over half, 57.9% is appropriated for Instruction and Instructional Related Services, including classroom instruction, instructional resources and media services and curriculum and instructional staff development.



Another 11.4% has been appropriated for student support functions such as, guidance, counseling, and evaluation services, social work and attendance services, health services, student transportation and extracurricular activities. In fact, 69.3% of the General Fund budget is designated for functions with direct student impact.

Only 9% of the funds are budgeted for instructional and school leadership and 4.6% for general administration. Instructional and school leadership includes the cost of campus administration and centralized instructional administration. The latter costs, along with general administration, are considered in determining the District's administrative cost ratio. The District's administrative cost ratio for 2022-2023 was 9.33% below the acceptable administrative cost ratio of 11.05% established by the Texas Education Agency for districts of comparable size.

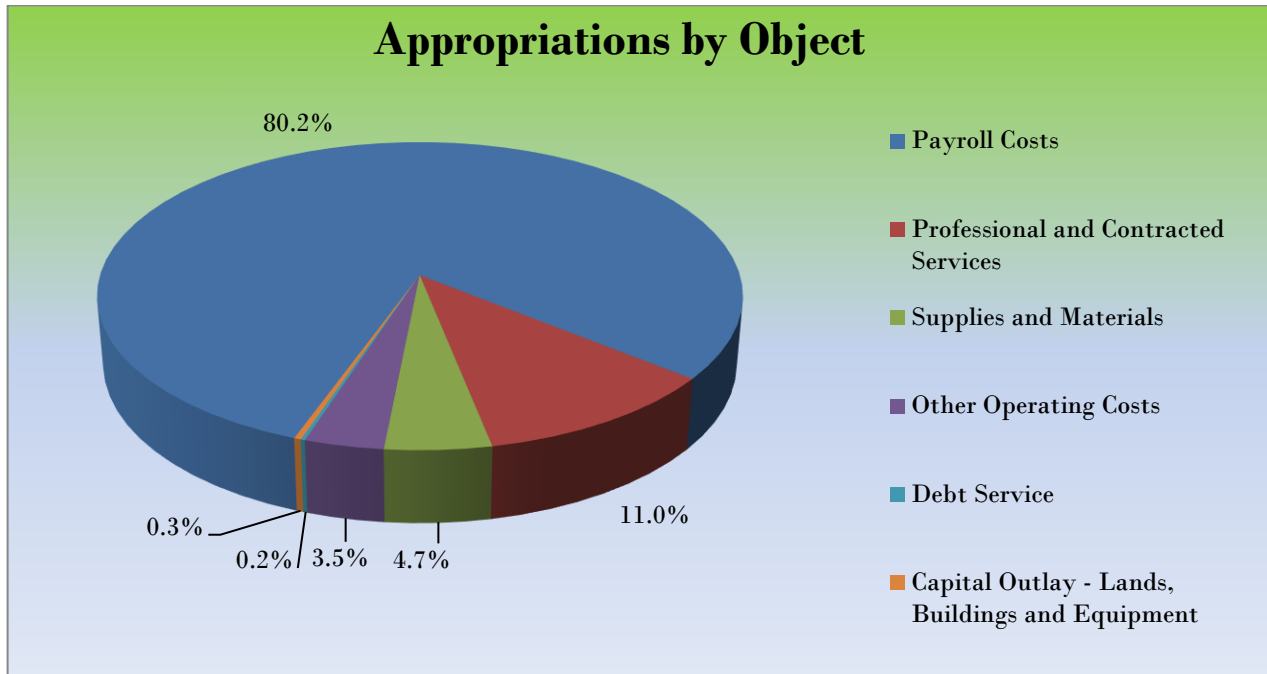
Other support services which indirectly impact students, make up 15.5% of the total budget. These services include the cost of plant maintenance and operations, including the cost of utilities, school safety and data processing services and information systems.

The remaining 1.6% of budgeted expenditures are allocated to ancillary services, funding the District's after school programs and other community partnerships; debt service; and intergovernmental charges. These intergovernmental charges represent transfers to other

governmental entities in support of the Juvenile Justice Alternative Education Program and a tax increment fund established under Chapter 311 of the Tax Code, in conjunction with other governmental entities in the city of Waco for the betterment of the community.

### Expenditure by Object

Reviewing the District's budget by object of expenditure, we find that payroll costs, including the costs of employee benefits, make up over 80.2% of the budget. This concentration in salaries and wages is to be expected in a service-oriented organization. In addition, the District's commitment to small community schools tends to increase payroll costs, particularly in the area of campus support.



The Board approved a general compensation increase which is included in the 2023-24 proposed budgets. Employees paid on the teacher schedule will receive a \$1,750 salary increase (including moving to the next step) and all other employee groups will receive a 3% increase of the midpoint.

Additionally, several strategic adjustments were made to various paygrades in order to increase the minimum pay. Stipends were increased for bilingual special education positions to match the bilingual teacher stipend.

Professional and contracted services, which include utilities, telecommunication cost, legal, audit and tax collection fees, maintenance and repair services, comprise 11.0% of the budget. The remaining funds are budgeted for supplies and materials, including textbooks and testing materials, 4.7%, other operating expenditures such as travel, insurance and election cost, 3.5%, debt service payments, 0.2% capital outlay, .3%.

## Fund Balance

Eighteen years ago, as the Waco Independent School District closed its books for fiscal year 1994-95; it found itself in a precarious position, financially. The total fund balance for the General Fund had dropped to just over \$0.5 million and all but \$49,000 of that was restricted and unavailable to fund future obligations. Since that time, the District has worked diligently to re-establish an adequate fund balance without negatively affecting instructional programs. As a result, the District anticipates a fund balance of over \$50 million to begin the 2023-2024 year, 90.01% of which is unrestricted and undesignated.

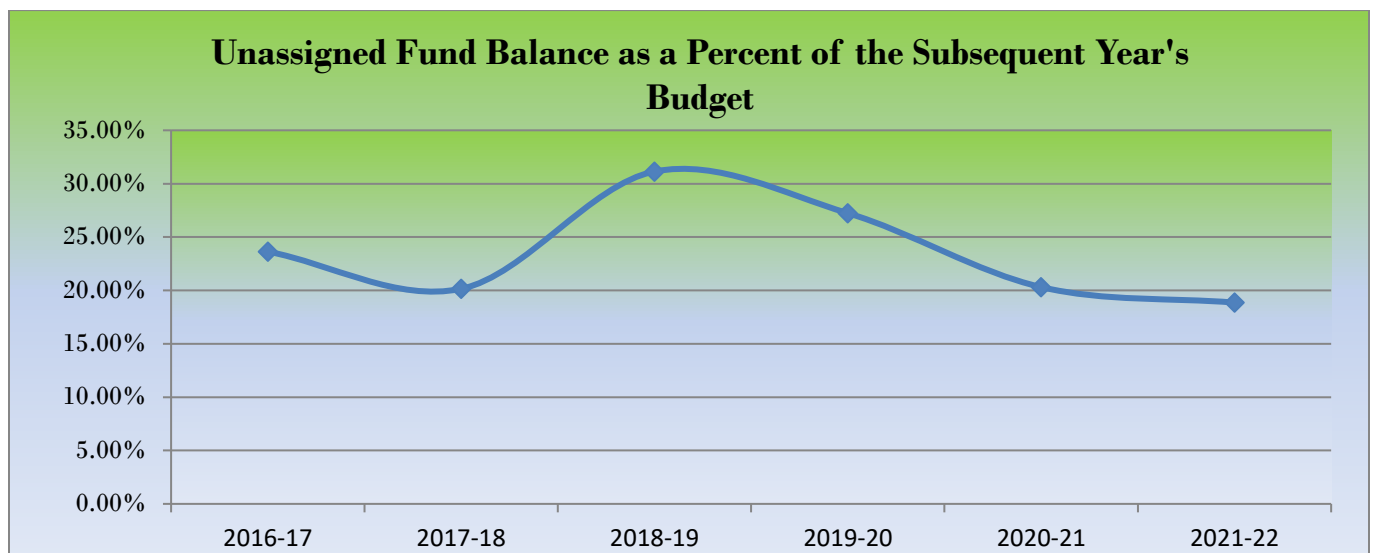
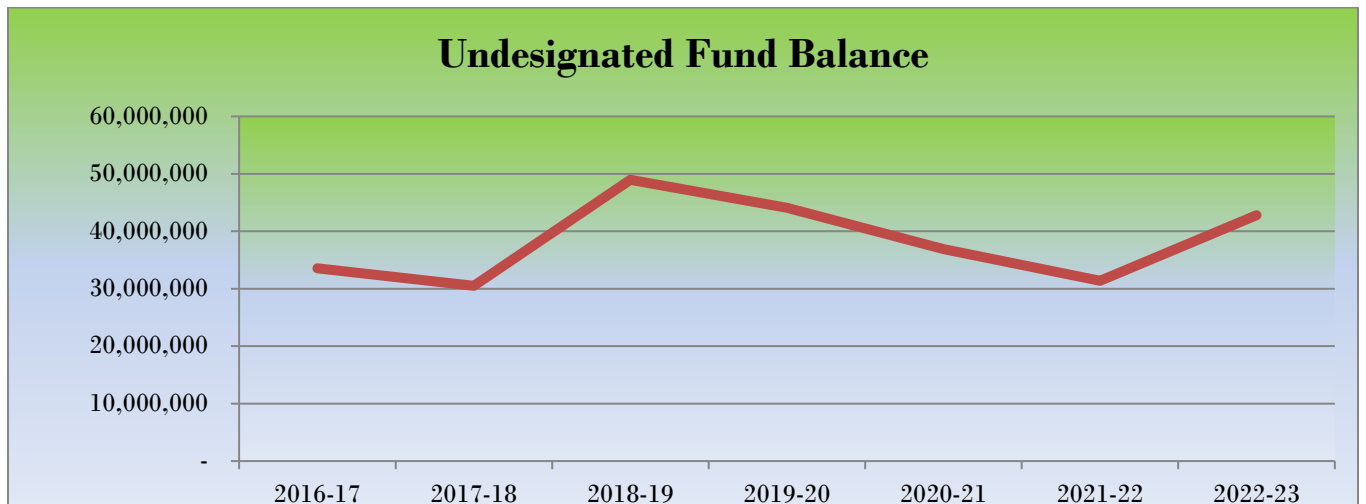
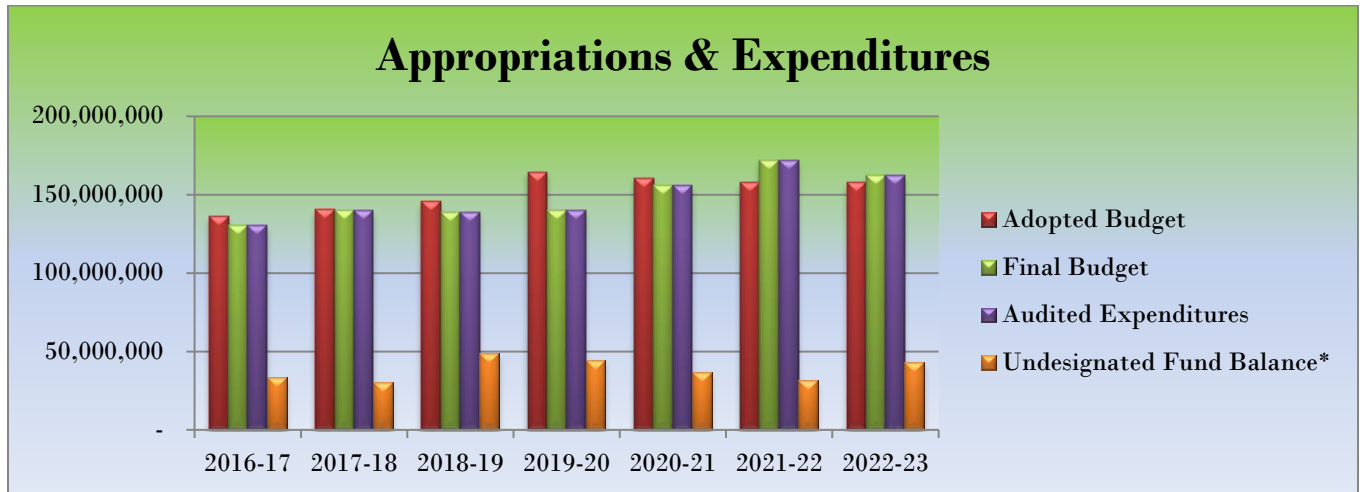
### Appropriations, Expenditures and Fund Balance Comparison

Fiscal Year	Adopted Budget	Final Budget	Audited Expenditures	Audited Expenditures as a Percent of Final Budget	Total Fund Balance*	Undesignated Fund Balance*	Undesignated Fund Balance as a Percent of the Total Fund Balance	Undesignated Fund Balance as a Percent of the Subsequent Year's Final Budget
<b>1994-95</b>	Not available	68,111,498	66,415,384	97.51%	534,042	48,868	9.15%	0.07%
<b>1995-96</b>	Not available	71,425,998	69,195,300	96.88%	3,734,662	2,883,179	77.20%	3.78%
<b>1996-97</b>	78,088,501	76,291,137	73,256,339	96.02%	8,203,224	5,699,644	69.48%	7.42%
<b>1997-98</b>	76,375,627	76,825,494	70,192,374	91.37%	14,482,152	10,861,779	75.00%	13.17%
<b>1998-99</b>	79,702,836	82,444,551	76,429,873	92.70%	15,996,774	15,325,367	95.80%	17.88%
<b>1999-00</b>	83,793,681	85,723,096	81,211,873	94.74%	15,885,548	14,058,496	88.50%	15.73%
<b>2000-01</b>	85,854,740	89,347,542	86,726,227	97.07%	17,623,939	16,704,186	94.78%	18.01%
<b>2001-02</b>	90,847,161	92,740,315	87,895,786	94.78%	17,849,319	16,413,448	91.96%	17.29%
<b>2002-03</b>	91,290,939	94,929,498	90,503,719	95.34%	21,350,353	20,695,141	96.93%	21.65%
<b>2003-04</b>	93,846,098	95,605,193	92,710,206	96.97%	24,519,784	23,446,243	95.62%	23.58%
<b>2004-05</b>	96,873,781	99,417,199	94,229,661	94.78%	26,163,935	25,751,743	98.42%	24.16%
<b>2005-06</b>	98,777,188	106,587,900	104,765,322	98.29%	26,313,285	24,987,601	94.96%	22.72%
<b>2006-07</b>	104,137,810	109,964,256	103,946,893	94.53%	23,042,492	20,693,381	89.81%	19.37%
<b>2007-08</b>	106,841,414	111,357,795	108,865,343	97.76%	25,720,211	23,869,841	92.81%	21.43%
<b>2008-09</b>	108,880,159	111,357,797	108,007,230	96.99%	26,208,934	24,886,922	94.95%	22.03%
<b>2009-10</b>	113,511,956	112,968,666	109,844,975	97.23%	29,036,793	27,072,569	93.23%	23.41%
<b>2010-11</b>	118,921,289	115,639,210	110,464,702	95.53%	30,363,618	27,424,965	90.32%	22.65%
<b>2011-12</b>	112,742,711	121,104,362	106,149,940	87.65%	34,905,994	29,770,570	85.29%	20.76%
<b>2012-13</b>	111,504,746	143,419,061	114,989,451	80.18%	32,913,938	29,668,401	90.14%	25.70%
<b>2013-14</b>	115,451,840	121,483,117	112,371,046	92.50%	40,437,817	36,742,623	90.86%	30.81%
<b>2014-15*</b>	119,249,496	129,153,834	119,324,354	92.39%	42,983,412	36,747,458	85.49%	27.50%
<b>2015-16</b>	133,629,115	143,419,061	130,478,472	90.98%	45,917,241	39,036,156	85.01%	28.14%
<b>2016-17</b>	136,212,806	138,719,977	141,433,696	101.96%	41,367,901	33,565,407	81.14%	23.82%
<b>2017-18</b>	140,883,148	142,007,446	139,063,947	97.93%	40,370,851	30,506,084	75.56%	21.65%
<b>2018-19</b>	145,530,904	151,363,501	140,223,572	92.64%	53,484,878	48,968,104	91.56%	31.14%
<b>2019-20</b>	164,489,164	157,237,790	155,905,202	99.15%	50,037,203	44,064,022	88.06%	27.24%
<b>2020-21</b>	160,532,322	161,781,677	172,117,904	106.39%	42,072,279	36,911,236	87.73%	20.31%
<b>2021-22</b>	157,976,998	181,729,201	162,135,022	89.22%	32,577,731	31,382,731	96.33%	18.86%
<b>2022-23</b>	157,976,988	166,438,569	143,504,433	86.22%	47,565,486	42,815,391	90.01%	

\* Adjusted for Food Services Deficit

**\*\*Expenditures and Fund Balances are projected as of August 31, 2014.**

Most recently, excess fund balance has been utilized to fund numerous special projects during the school year. This planned, short-term use of the fund balance will not negatively impact the District's overall financial position.



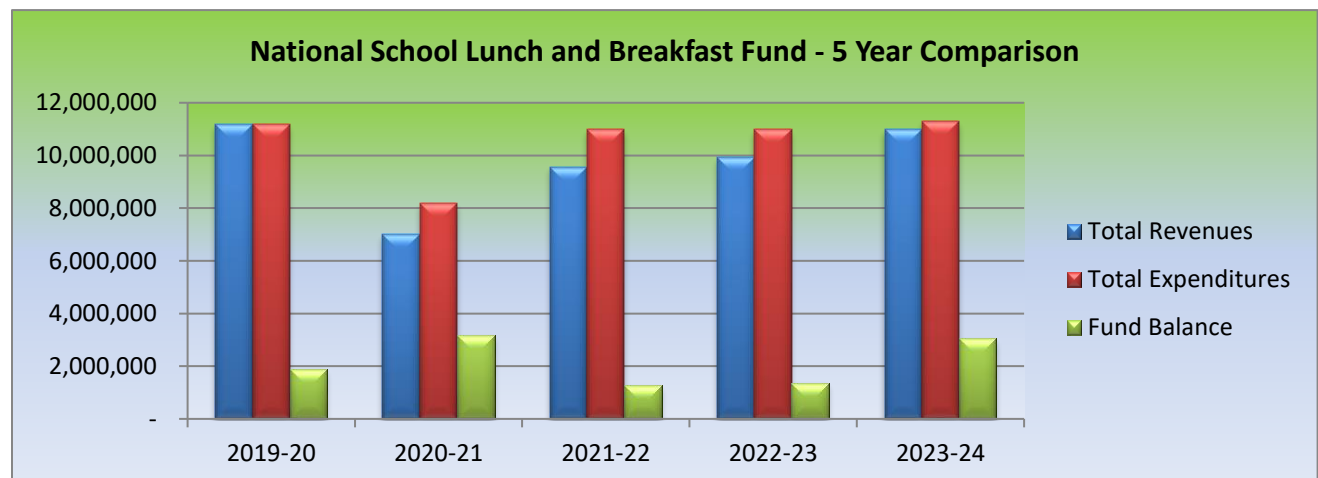


## THE NATIONAL SCHOOL LUNCH AND BREAKFAST FUND

The Texas Education Agency has set additional requirements for school district budgets. One of these requirements is that, regardless of fund type, the National School Lunch and Breakfast Fund must be included as a part of the Official Budget. Alternatively, the District may prepare and include other funds, at its discretion.

The District accounts for its food service program in a special revenue fund. Because of the District's demographics, over 96% of the program's revenues are generated through the federal government's National School Lunch and Breakfast Program.

For many years, declining participation coupled with rising costs resulted in an increasing deficit in the Child Nutrition Program. In an effort to curb this trend, the District outsourced the management of its food services. Sodexo Inc. and Affiliates that manage the program undertook major steps to promote efficiency and decrease costs in the 2002-2003 school year, their goal being to eliminate the deficit within three years. Falling just short of breaking even in 2002-03, the company refunded \$ 45,000 to the District in order to maintain the beginning fund balance. In 2005-06, the goal was reached of eliminating the deficit. It is anticipated that in 2023-24 the District will achieve a break even position, which continues this practice of efficiency and decreasing cost.



## THE DEBT SERVICE FUND

Debt service funds are established to fund a district's bonded debt payments for principal and interest. Until recently, debt was serviced totally through the Interest and Sinking (I&S) portion of the tax rate. Beginning in the 1999-2000 fiscal year, the State funding formula included a Tier III funding allotment to assist school districts with facilities acquisitions and improvements. Tier III consists of two programs, the Existing Debt Allotment (EDA) and the Instructional Facilities Allotment (IFA). These programs fund debt acquired in the acquisition of facilities and, like Tier II funding, are based on a district's average daily attendance, property values, and tax collection efforts.

With the authorization of the Existing Debt Allotment in 2001-02, the District was able to lower the debt portion of the tax rate from \$ 0.1400 to \$ 0.1253. The following year, the rate was again lowered to \$ 0.1185. In spite of the negative impact of rising property values in the past three years, the District maintained that rate through 2005-06. In 2006-07, the district raised the debt portion of the tax rate from \$ 0.1185 to \$ 0.1220 and maintained that rate for 2007-08. In 2008-09, the district raised the debt portion of the tax rate from \$ 0.1220 to \$ 0.319099. In 2009-10, the district raised the debt portion of the tax rate from \$ 0.319099 to \$ 0.3263. In 2010-11, the district lowered the debt portion of the tax rate from \$ 0.3263 to \$ 0.324750. In 2011-12, the district lowered the debt portion of the tax rate from \$ 0.324750 to \$ 0.320998. In 2012-13, the district lowered the debt portion of the tax rate from \$ 0.320998 to \$ 0.315180. In 2013-14, the district decreased the debt portion of the tax rate from \$ 0.315180 to \$ 0.31480. In 2014-15, the district decreased the debt portion of the tax rate from \$ 0.31480 to \$ 0.31324. In 2015-16, the district decreased the debt portion of the tax rate from \$ 0.31324 to \$ 0.27324. In 2016-17, the district decreased the debt portion of the tax rate from \$ 0.27324 to \$ 0.23000. In 2017-18 the district increased the debt portion of the tax rate from \$ 0.23000 to \$ 0.24000. In 2018-19 the district decreased the debt portion of the tax rate from \$ 0.24000 to \$ 0.234080. In 2019-20 the district increased the debt portion of the tax rate from \$ 0.234080 to \$ 0.234100. In 2020-21 the district decreased the debt portion of the tax rate from \$ 0.234100 to \$ 0.221530. In 2021-22 the district decreased the debt portion of the tax rate from \$ 0.221530 to \$ 0.220240. In 2022-23

the district increased the debt portion of the tax rate from \$ 0.220240 to \$ 0.298969. In 2023-24 the district decreased the debt portion of the tax rate from \$ 0.298969 to \$ 0.262187.

### Debt Service Obligations for 2023-2024

Debt Series	Principal	Interest	Total
Unlimited Tax Refunding Bonds, Series 2006	0	0	0
School Building Unlimited Tax Bonds, Series 2008	0	0	0
School Building Unlimited Tax Bonds, Series 2009	0	0	0
Unlimited Tax Refunding Bonds, Series 2014	150,000	215,000	365,000
Unlimited Tax Refunding Bonds, Series 2015	3,590,000	89,750	3,679,750
Unlimited Tax Refunding Bonds, Series 2016	2,125,000	333,625	2,458,625
Unlimited Tax Refunding Bonds, Series 2021	155,000	2,033,283	2,188,283
Unlimited Tax Refunding Bonds, Series 2022	630,000	3,286,231	3,916,231
Unlimited Tax Refunding Bonds, Series 2022B	1,685,000	1,597,122	3,282,122
Totals	8,335,000	7,555,011	15,890,011

# Adopted Budget Schedules

**Waco Independent School District  
OFFICIAL BUDGET  
For the 2023-24 Fiscal Year**

	General	Child Nutrition	Debt	Memorandum
	Fund	Services	Service	Total
Revenues:				
Local and Intermediate Source Revenue	\$ 73,488,500	\$ 404,000	\$ 23,014,469	\$ 96,906,969
State Program Revenue	78,705,561		2,359,589	\$ 81,065,150
Federal Program Revenue	5,405,000	10,585,000		\$ 15,990,000
Total Revenues	\$ 157,599,061	\$ 10,989,000	\$ 25,374,058	\$ 193,962,119
Appropriations:				
Instruction	\$ 88,456,586			\$ 88,456,586
Instructional Resources and Media Svcs	530,514			\$ 530,514
Instructional Staff Development and Curriculum Development	4,585,198			\$ 4,585,198
Instructional Leadership	4,007,386			\$ 4,007,386
School Leadership	10,496,861			\$ 10,496,861
Guidance, Counseling and Evaluation Svcs	6,502,343			\$ 6,502,343
Social Work Services	829,625			\$ 829,625
Health Services	1,544,147			\$ 1,544,147
Student Transportation	3,729,228			\$ 3,729,228
Food Services		11,281,649		\$ 11,281,649
Extracurricular Activities	5,870,373			\$ 5,870,373
General Administration	7,446,584			\$ 7,446,584
Plant Maintenance and Operations	18,408,136			\$ 18,408,136
Security and Monitoring Services	3,602,281			\$ 3,602,281
Data Processing Services	2,979,816			\$ 2,979,816
Community Services	520,969			\$ 520,969
Debt Service	302,000		25,914,221	\$ 26,216,221
Facilities Acquisition and Construction				\$ -
Payments to Shared Services Arrangement	300,000			\$ 300,000
Payments to Juvenile Justice Alternative Education Program	585,000			\$ 585,000
Payments to Tax Increment Fund	25,000		6,000	\$ 31,000
Other Intergovernmental Charges	938,000			\$ 938,000
Total Appropriations	\$ 161,660,047	\$ 11,281,649	\$ 25,920,221	\$ 198,861,917
Excess (Deficiency) of Estimated Revenues Over Appropriations	\$ (4,060,986)	\$ (292,649)	\$ (546,163)	\$ (4,899,798)
Other Financing Sources/(Uses)	(565,731)	-		\$ (565,731)
Net Change in Fund Balance	\$ (4,626,717)	\$ (292,649)	\$ (546,163)	\$ (5,465,529)
Fund Balance, beginning of year	52,192,203	5,656,031	5,005,919	\$ 62,854,153
Fund Balance, end of year	\$ 47,565,486	\$ 5,363,382	\$ 4,459,756	\$ 57,388,624
Non-spendable Funds:				\$ -
Inventories	(400,000)			\$ (400,000)
Restricted Funds:				
Retirement of Long-term Debt			(4,459,756)	\$ (4,459,756)
National School Lunch and Breakfast Program		(5,363,382)		\$ (5,363,382)
Other Restricted Fund Balance	(2,355,428)			\$ (2,355,428)
Committed Funds:				\$ -
Construction	(1,994,667)			\$ (1,994,667)
Capital Expenditures for Equipment				
Assigned Funds:				\$ -
Construction				
Encumbrances				
Object Code 6491-Statutorily Required Public Notices				\$ -
	(4,750,095)	(5,363,382)	(4,459,756)	(14,573,233)
Unreserved and Undesignated Fund Balance	\$ 42,815,391	\$ -	\$ -	\$ 42,815,391

**Waco Independent School District**  
**BUDGET SUMMARY BY OBJECT**  
**For the 2023-2024 Fiscal Year**

	General Fund	Child Nutrition Services Fund	Debt Service Fund	Memorandum Total
Revenues:				
Local and Intermediate Source Revenue	\$ 73,488,500	\$ 404,000	\$ 23,014,469	\$ 96,906,969
State Program Revenue	78,705,561		2,359,589	\$ 81,065,150
Federal Program Revenue	5,405,000	10,585,000	-	\$ 15,990,000
Total Revenues	<u>\$ 157,599,061</u>	<u>\$ 10,989,000</u>	<u>\$ 25,374,058</u>	<u>\$ 193,962,119</u>
Appropriations:				
Payroll Costs	\$ 129,712,202	\$ 3,853,522	\$ -	\$ 133,565,724
Professional and Contracted Services	17,862,116	5,510,100	-	\$ 23,372,216
Supplies and Materials	7,599,941	1,465,000	-	\$ 9,064,941
Other Operating Expenditures	5,679,223	-	-	\$ 5,679,223
Debt Service	-	-	25,914,221	\$ 25,914,221
Payments to Tax Increment Fund	302,000	-	6,000	\$ 308,000
Capital Outlay - Lands, Building and Equipment	501,165	453,027		\$ 954,192
Total Appropriations	<u>\$ 161,656,647</u>	<u>\$ 11,281,649</u>	<u>\$ 25,920,221</u>	<u>\$ 198,858,517</u>
Excess (Deficiency) of Estimated Revenues Over Appropriations	\$ (4,060,986)	\$ (292,649)	\$ (546,163)	\$ (4,899,798)
Other Financing Sources/(Uses)	(565,731)	-	-	\$ (565,731)
Net Change in Fund Balance	\$ (4,626,717)	\$ (292,649)	\$ (546,163)	\$ (5,465,529)
Fund Balance, beginning of year	52,192,203	5,656,031	5,005,919	\$ 62,854,153
Fund Balance, end of year	<u>\$ 47,565,486</u>	<u>\$ 5,363,382</u>	<u>\$ 4,459,756</u>	<u>\$ 57,388,624</u>

**Waco Independent School District**  
**GENERAL FUND THREE YEAR COMPARISON**  
**For the 2023-2024 Fiscal Year**

	2021-2022	2022-2023		2023-2024
	Audited	Amended	Projected	Proposed
	Actual	Budget	Actual	Budget
Revenues:				
Local and Intermediate Source Revenue	\$ 79,106,347	\$ 83,944,650	\$ 83,257,346	\$ 73,488,500
State Program Revenue	105,614,843	67,637,426	76,940,251	97,518,316
Federal Program Revenue	3,908,900	5,245,682	3,765,847	5,405,000
Total Revenues	\$ 188,630,090	\$ 156,827,758	\$ 163,963,444	\$ 176,411,816
Appropriations:				
Instruction	\$ 103,840,471	\$ 89,467,825	\$ 83,697,163	\$ 88,456,586
Instructional Resources and Media Svcs	1,268,892	596,335	506,393	530,514
Instructional Staff Development and Curriculum Development	5,392,655	3,644,968	3,485,577	4,585,198
Instructional Leadership	4,339,521	3,479,246	3,239,494	4,007,386
School Leadership	12,193,587	10,484,083	8,757,397	10,496,861
Guidance, Counseling and Evaluation Svcs	5,731,064	5,985,878	5,780,392	6,502,343
Social Work Services	1,119,071	817,506	706,357	829,625
Health Services	1,828,802	1,523,331	1,489,123	1,544,147
Student Transportation	4,487,668	5,397,248	3,004,194	3,729,228
Food Services	42,445	-	-	-
Extracurricular Activities	5,918,378	5,801,287	5,415,545	5,870,373
General Administration	7,474,106	7,452,032	6,685,294	7,446,584
Plant Maintenance and Operations	21,843,404	19,768,116	17,310,644	18,408,136
Security and Monitoring Services	2,900,953	3,516,730	2,861,944	3,602,281
Data Processing Services	4,606,678	3,646,355	3,651,166	2,979,816
Community Services	988,551	685,140	631,150	520,969
Debt Service	314,607	780,071	599,712	302,000
Facilities Acquisition and Construction	6,373,856	809,668	486,813	-
Payments to Shared Services Arrangement	345,000	414,911	299,000	300,000
Payments to Juvenile Justice Alternative Education Program	700,000	670,000	566,543	585,000
Payments to Tax Increment Fund	8,133,499	25,000	(5,691)	25,000
Other Intergovernmental Charges	820,288	832,984	832,484	938,000
Total Appropriations	\$ 200,663,496	\$ 165,798,714	\$ 150,000,694	\$ 161,660,047
Excess (Deficiency) of Estimated Revenues Over Appropriations	\$ (12,033,406)	\$ (8,970,956)	\$ 13,962,750	\$ 14,751,769
Other Financing Sources	-	-	-	-
Other Financing Uses	542,532	-	-	(565,731)
Net Change in Fund Balance	\$ (11,490,874)	\$ (8,970,956)	\$ 13,962,750	\$ 14,186,038
Fund Balance, beginning of year	5,343,235	52,192,203	52,192,203	52,192,203
Fund Balance, end of year	\$ 41,347,140	\$ 47,565,486	\$ 47,565,486	\$ 47,565,486

**Waco Independent School District**  
**GENERAL FUND REVENUES BY OBJECT**  
**For the Fiscal Year 2023-2024**

		Audited Actual 2021-2022	Projected Actual 2022-2023	Approved Budget 2023-2024
<u>Local and Intermediate Source Revenue:</u>				
5711	Taxes, Current Year Levy	66,755,694	77,226,508	68,120,000
5712	Taxes, Prior Years	261,504	567,197	492,000
5719	Penalties, Interest and Other Tax Revenues	770,440	932,418	820,000
	Total Local Real and Personal Property Taxes	67,787,638	78,726,123	69,432,000
5729	Local Revenue from Services Rendered to Other School Districts	68,512	82,097	76,000
	Total Local Revenues from Services Rendered to Other School Districts	68,512	82,097	76,000
5735	Tuition, Regular Day	190,447	187,843	189,000
5739	Tuition, After School	-	-	-
	Total Tuition and Fees	190,447	187,843	189,000
5742	Earnings from Temporary Deposits and Investments	121,050	3,173,973	2,700,000
5743	Rent	-	125,505	133,200
5744	Revenues from Foundations, Other Non-Profit Organizations, Gifts and Bequests	98465	72551	-
5745	Insurance Recovery	1,595,371	-	-
5746	Property Taxes Collected for Tax Increment Fund	5,365,172	(10,870)	15,000
5749	Other Revenues from Local Sources	1,544,963	306,361	295,000
	Total Other Revenues from Local Sources	8,725,021	3,667,520	3,143,200
5752	Athletic Activities	369,985	268,832	277,100
5753	Non Athletic Events	7,700	7,200	7,200
5754	Interfund Svcs/Transactions	-	-	-
5755	Enterprising Services	-	-	-
5759	Cocurricular, Enterprising Services or Activities	(65,000)	-	30,000
	Total Revenues from Cocurricular, Enterprising Services or Activities	312,685	276,032	314,300
5761	CED-SII	-	-	-
5769	Miscellaneous Revenues from Intermediate Sources	1,000,004	-	334,000
	Total Revenues from Intermediate Sources	-	-	334,000
	Total Local and Intermediate Source Revenues	77,084,303	82,939,615	73,488,500
<u>State Program Revenue:</u>				
5811	Per Capita Apportionment	6,916,266	7,889,758	4,940,730
5812	Foundation School Program Act Entitlements	48,158,530	47,106,860	12,131,105
5819	Other Foundation School Program Act Revenues	-	-	-
	Total Per Capita and Foundation School Program Act Revenues	55,074,796	54,996,618	17,071,835
5829	State Program Revenues Distributed by Texas Education Agency	14,193	-	-
	Total State Program Revenues Distributed by Texas Education Agency	14,193	-	-
5831	Teacher Retirement/TRS Care - On-Behalf Payments	6,137,183	5,653,892	6,427,655
5839	State Revenues from State of Texas Government Agencies Other Than TEA	86,367	-	0
	Total State Revenues from State of Texas Government Agencies Other Than TEA	6,223,550	5,653,892	6,427,655
	Total State Program Revenues	61,312,539	54,996,618	23,499,490
<u>Federal Program Revenue:</u>				
5922	National School Lunch Program-Indirect Cost	517,907	448,850	454,000
5929	Federal Revenues Distributed by Texas Education Agency	1,906,872	111,227	1,700,000
	Total Federal Revenues Distributed by Texas Education Agency	2,424,779	560,077	2,154,000
5931	School Health and Related Services (SHARS)	2,530,455	2,836,921	2,810,000
5932	Medicaid Administrative Claiming Program (MAC)	231,610	147,941	210,000
5939	Federal Revenues Distributed by State of Texas Government Agencies Other Than TEA	-	-	-
5941	Impact Aid	1,971	-	2,000
5949	Federal Revenues Distributed by the Federal Government	252,130	220,908	229,000
	Total Federal Revenues Distributed by State of Texas Government Agencies Other Than TEA	3,016,166	3,205,770	3,251,000
	Total Federal Program Revenues	5,440,945	3,765,847	5,405,000
<b>Total Revenues</b>		<b>143,837,787</b>	<b>141,702,080</b>	<b>102,392,990</b>



**Waco Independent School District**  
**GENERAL FUND EXPENDITURES BY FUNCTION & OBJECT**  
**For the Fiscal Year 2023-2024**

		<b>Audited Actual 2021-2022</b>	<b>Projected Actual 2022-2023</b>	<b>Approved Budget 2023-2024</b>
<b><u>Instruction and Instructional Related Services</u></b>				
11	Instruction			
6100	Payroll Costs	77,594,331	76,651,799	81,996,704
6200	Professional and Contracted Services	2,193,932	2,355,634	2,708,334
6300	Supplies and Materials	3,474,260	3,924,349	3,000,265
6400	Other Operating Expenditures	521,387	568,902	736,283
6600	Capital Outlay	35,741	197,199	15,000
	<b>Total Instruction</b>	<b>83,819,651</b>	<b>83,697,883</b>	<b>88,456,586</b>
12	Instructional Resources and Media Services			
6100	Payroll Costs	751,205	398,784	416,879
6200	Professional and Contracted Services	35,621	35,359	37,000
6300	Supplies and Materials	127,567	68,162	60,525
6400	Other Operating Expenditures	3,713	4,088	16,110
6600	Capital Outlay	5,390	-	-
	<b>Total Instructional Resources and Media Services</b>	<b>923,496</b>	<b>506,393</b>	<b>530,514</b>
13	Curriculum and Instructional Staff Development			
6100	Payroll Costs	3,217,340	2,764,166	3,506,104
6200	Professional and Contracted Services	240,222	316,853	551,915
6300	Supplies and Materials	134,481	96,164	98,102
6400	Other Operating Expenditures	321,679	308,441	369,077
6600	Capital Outlay	-	-	60,000
	<b>Total Curriculum &amp; Instructional Staff Development</b>	<b>3,913,722</b>	<b>3,485,624</b>	<b>4,585,198</b>
	<b>Total Instruction and Instructional Related Services</b>	<b>88,656,869</b>	<b>87,689,900</b>	<b>93,572,298</b>
<b><u>Instructional and School Leadership</u></b>				
21	Instructional Leadership			
6100	Payroll Costs	3,232,993	3,299,435	578,245
6200	Professional and Contracted Services	72,631	160,658	180,117
6300	Supplies and Materials	131,592	143,704	140,270
6400	Other Operating Expenditures	138,763	158,875	222,754
6600	Capital Outlay	-	-	-
	<b>Total Instructional Leadership</b>	<b>3,575,979</b>	<b>3,762,672</b>	<b>1,121,386</b>
23	School Leadership			
6100	Payroll Costs	9,597,017	9,764,767	10,025,249
6200	Professional and Contracted Services	61,698	104,203	86,860
6300	Supplies and Materials	192,003	224,772	193,462
6400	Other Operating Expenditures	128,499	149,046	191,290
6600	Capital Outlay	-	-	-
	<b>Total School Leadership</b>	<b>9,979,217</b>	<b>10,242,788</b>	<b>10,496,861</b>
	<b>Total Instructional and School Leadership</b>	<b>13,555,196</b>	<b>14,005,460</b>	<b>11,618,247</b>

**Waco Independent School District**  
**GENERAL FUND EXPENDITURES BY FUNCTION & OBJECT**  
**For the Fiscal Year 2023-2024**

		<b>Audited Actual 2021-2022</b>	<b>Projected Actual 2022-2023</b>	<b>Approved Budget 2023-2024</b>
<u>Support Services - Student Based</u>				
31	Guidance, Counseling and Evaluation Services			
6100	Payroll Costs	5,099,089	878,425	6,147,830
6200	Professional and Contracted Services	172,661	227,018	243,745
6300	Supplies and Materials	44,769	155,480	49,618
6400	Other Operating Expenditures	16,475	56,469	64,150
6600	Capital Outlay	-	-	-
	Total Guidance, Counseling & Evaluation Services	5,332,994	1,317,392	6,505,343
32	Social Work Services			
6100	Payroll Costs	721,649	689,317	791,125
6200	Professional and Contracted Services	670	-	2,100
6300	Supplies and Materials	4,269	6,295	9,900
6400	Other Operating Expenditures	6,796	8,109	23,500
6600	Capital Outlay	-	-	-
	Total Social Work Services	733,384	703,721	826,625
33	Health Services			
6100	Payroll Costs	1,334,699	1,431,950	1,480,301
6200	Professional and Contracted Services	5,526	6,248	7,646
6300	Supplies and Materials	85,385	47,137	28,500
6400	Other Operating Expenditures	2,476	3,788	27,700
6600	Capital Outlay	-	-	-
	Total Health Services	1,428,086	1,489,123	1,544,147
34	Student Transportation			
6100	Payroll Costs	227	-	-
6200	Professional and Contracted Services	2,869,064	3,172,510	3,289,227
6300	Supplies and Materials	343,017	365,255	407,500
6400	Other Operating Expenditures	(599,484)	(623,520)	32,500
6600	Capital Outlay	-	89,950	-
	Student Transportation	2,612,824	3,004,195	3,729,227
35	Food Services			
6600	Capital Outlay	-	-	-
	Total Food Services	-	-	-
36	Cocurricular and Extracurricular Activities			
6100	Payroll Costs	3,207,283	3,072,810	3,403,572
6200	Professional and Contracted Services	535,849	606,696	571,892
6300	Supplies and Materials	952,568	715,314	818,074
6400	Other Operating Expenditures	714,243	935,564	1,063,835
6600	Capital Outlay	117,751	89,082	13,000
	Total Cocurricular and Extracurricular Activities	5,527,694	5,419,466	5,870,373
	Total Support Services - Student Based	15,634,982	11,933,897	18,475,715

**Waco Independent School District**  
**GENERAL FUND EXPENDITURES BY FUNCTION & OBJECT**  
**For the Fiscal Year 2023-2024**

	Audited Actual 2021-2022	Projected Actual 2022-2023	Approved Budget 2023-2024
<u>Administrative Services</u>			
41 General Administration			
6100 Payroll Costs	4,497,720	4,926,772	5,263,265
6200 Professional and Contracted Services	1,018,436	1,017,134	1,125,542
6300 Supplies and Materials	201,850	257,079	444,308
6400 Other Operating Expenditures	44,818	418,644	602,605
6600 Capital Outlay	-	65,665	7,464
Total General Administration	5,762,824	6,685,294	7,443,184
Total Administrative Services	5,762,824	6,685,294	7,443,184
<u>Support Services - Non-Student Based</u>			
51 Plant Maintenance and Operations			
6100 Payroll Costs	7,806,504	7,833,879	8,821,448
6200 Professional and Contracted Services	7,357,389	6,856,081	7,084,501
6300 Supplies and Materials	55248+1342874	1,192,343	882,525
6400 Other Operating Expenditures	786,772	1,041,626	1,304,161
6600 Capital Outlay	160,888	401,847	315,501
Total Plant Maintenance and Operations	16,111,553	17,325,776	18,408,136
52 Security and Monitoring Services			
6100 Payroll Costs	1,783,463	1,644,888	2,648,680
6200 Professional and Contracted Services	407,745	525,265	548,422
6300 Supplies and Materials	246,512	287,020	282,921
6400 Other Operating Expenditures	11,446	16,731	52,058
6600 Capital Outlay	168,277	391,946	70,200
Total Security and Monitoring Services	2,617,443	2,865,850	3,602,281
53 Data Processing Services			
6100 Payroll Costs	1,652,425	1,636,257	1,476,003
6200 Professional and Contracted Services	402,507	288,015	283,163
6300 Supplies and Materials	1,436,735	1,410,392	1,153,150
6400 Other Operating Expenditures	20,072	30,041	47,500
6600 Capital Outlay	31,554	286,460	20,000
Total Data Processing Services	3,543,293	3,651,165	2,979,816
Total Support Services - Non-Student Based	22,272,289	23,842,791	24,990,233
<u>Ancillary Services</u>			
61 Community Services			
6100 Payroll Costs	268,142	280,555	270,796
6200 Professional and Contracted Services	268,624	321,423	203,652
6300 Supplies and Materials	34,440	19,776	30,821
6400 Other Operating Expenditures	16,741	9,396	15,700
6600 Capital Outlay	-	-	-
Total Community Services	587,947	631,150	520,969
Total Ancillary Services	587,947	631,150	520,969

**Waco Independent School District**  
**GENERAL FUND EXPENDITURES BY FUNCTION & OBJECT**  
**For the Fiscal Year 2023-2024**

	Audited Actual 2021-2022	Projected Actual 2022-2023	Approved Budget 2023-2024
<u>Debt Service</u>			
71 Debt Service			
6500 Debt Service	321,805	599,712	302,000
Total Debt Service	321,805	599,712	302,000
Total Debt Service	321,805	599,712	302,000
<u>Capital Outlay</u>			
81 Facilities, Acquisition and Construction			
6100 Payroll Costs		634	-
6200 Professional and Contracted Services			-
6300 Supplies and Materials			-
6400 Other Operating Expenditures			-
6600 Capital Outlay	5,218,328	486,180	-
Total Facilities, Acquisition and Construction	5,218,328	486,814	-
Total Capital Outlay	5,218,328	486,814	-
<u>Intergovernmental Charges</u>			
93 Payments to Fiscal Agent of Shared Services Arrangement			
6400 Other Operating Expenditures	290,000	299,000	300,000
Total Pmts to Juvenile Justice Alternative Ed Pgm	290,000	299,000	300,000
95 Payments to Juvenile Justice Alternative Education Program			
6200 Professional and Contracted Services	-	-	-
6400 Other Operating Expenditures	601,643	566,543	585,000
Total Pmts to Juvenile Justice Alternative Ed Pgm	601,643	566,543	585,000
97 Payment to Tax Increment Fund			
6400 Other Operating Expenditures	6,969,754	(5,691)	25,000
Total Payment to Tax Increment Fund	6,969,754	(5,691)	25,000
99 Other Intergovernmental Charges			
6200 Professional and Contracted Services	721,825	832,484	938,000
Total Other Intergovernmental Charges	721,825	832,484	938,000
Total Intergovernmental Charges	8,583,222	1,692,336	1,848,000
Total Expenditures	160,593,462	147,567,354	158,770,646

**Waco Independent School District**  
**CHILD NUTRITION SERVICES FUND THREE YEAR COMPARISON**  
**For the Fiscal Year 2023-2024**

	2021-2022	2022-2023		2023-2024
	Audited	Amended	Projected	Proposed
	Actual	Budget	Actual	Budget
<b>Revenues:</b>				
Local and Intermediate Source Revenue	\$ 448,949	\$ 435,000	\$ 573,466	\$ 404,000
State Program Revenue	-		173,594	-
Federal Program Revenue	11,119,936	9,910,206	10,596,485	10,585,000
Total Revenues	11,568,885	10,345,206	11,343,545	10,989,000
<b>Appropriations:</b>				
Instruction				
Instructional Resources and Media Services				
Instructional Staff Development and Curriculum Development				
Instructional Leadership				
School Leadership				
Guidance, Counseling and Evaluation Services				
Social Work Services				
Health Services				
Student Transportation				
Food Services	10,727,075	13,688,922	11,043,723	11,281,649
Extracurricular Activities				
General Administration				
Plant Maintenance and Operations				
Security and Monitoring Services				
Data Processing Services				
Community Services				
Debt Service				
Facilities Acquisition and Construction				
Payments to Shared Services Arrangement				
Payments to Juvenile Justice Alternative Education Program				
Payments to Tax Increment Fund				
Other Intergovernmental Charges				
Total Appropriations	10,727,075	13,688,922	11,043,723	11,281,649
Excess (Deficiency) of Estimated Revenues Over Appropriations	841,810	(3,343,716)	299,822	(292,649)
Other Financing Sources/(Uses)				-
Net Change in Fund Balance	\$ 841,810	\$ (3,343,716)	\$ 299,822	\$ (292,649)
Fund Balance, beginning of year				5,656,031
Fund Balance, end of year	841,810	(3,343,716)	299,822	5,363,382

**Waco Independent School District**  
**CHILD NUTRITION SERVICES FUND**  
**For the Fiscal Year 2023-2024**

		Audited	Projected	Approved
		Actual	Actual	Budget
		2021-2022	2022-2023	2023-2024
<u>Local and Intermediate Source Revenue</u>				
5742	Earnings from Temporary Deposits and Investments	3,966	22,649	25,000
5745	Insurance Recovery	-	14,503	-
5749	Other Revenues from Local Sources	2,447	4,136	-
	Total Other Revenues from Local Sources	6,413	41,288	25,000
5751	Food Service Activity			
	Total Revenues from Cocurricular, Enterprising Services or Activities	442,536	532,177	285,000
	Total Local and Intermediate Source Revenues	448,949	573,465	310,000
<u>State Program Revenue</u>				
5829	State Program Revenues Distributed by Texas Education Agency		173,594	-
	Total State Program Revenues Distributed by Texas Education Agency	-	173,594	-
5831	Teacher Retirement/TRS Care - On-Behalf Payments	-	-	-
	Total State Revenues from State of Texas Government Agencies Other Than TEA	-	-	-
	Total State Program Revenues	-	173,594	-
<u>Federal Program Revenue</u>				
5921	School Breakfast Program	2,361,767	2,289,483	2,401,000
5922	National School Lunch Program	694,278	6,349,367	6,557,000
5923	United States Department of Agriculture (USDA) Commodities Program	89,239	449,206	650,000
5939	Federal Revenue - State of Texas	614,554	737,366	61,000
5949	Other Federal Revenue	-	-	
	Total Federal Revenues Distributed by State of Texas	614,554	737,366	61,000
	Government Agencies Other Than TEA	3,056,045	8,638,850	8,958,000
	Total Federal Program Revenues	3,670,599	9,376,216	9,019,000
Total Revenues		4,119,548	10,123,275	9,329,000

**Waco Independent School District**  
**CHILD NUTRITION SERVICES FUND**  
**For the Fiscal Year 2023-2024**

		Audited Actual 2021-2022	Projected Actual 2022-2023	Approved Budget 2023-2024
<u>Support Services - Student Based</u>				
35	Food Services			
6100	Payroll Costs	3,080,648	3,033,503	3,853,522
6200	Professional and Contracted Services	4,181,536	4,479,655	5,510,100
6300	Supplies and Materials	2,318,548	1,764,249	1,465,000
6400	Other Operating Expenditures	10,604	14,822	-
6600	Capital Outlay	1,135,739	1,757,829	453,027
	Total Cocurricular and Extracurricular Activities	10,727,075	11,050,058	11,281,649
	Total Support Services - Student-Based	10,727,075	11,050,058	11,281,649
<u>Support Services - Non-Student Based</u>				
51	Plant Maintenance and Operations			
6200	Professional and Contracted Services	-	-	-
	Total Plant Maintenance and Operations	-	-	-
	Total Support Services - Non-Student Based	-	-	-
	Total Expenditures	10,727,075	11,050,058	11,281,649



**Waco Independent School District**  
**DEBT SERVICE FUND REVENUES BY OBJECT**  
**For the Fiscal Year 2023-2024**

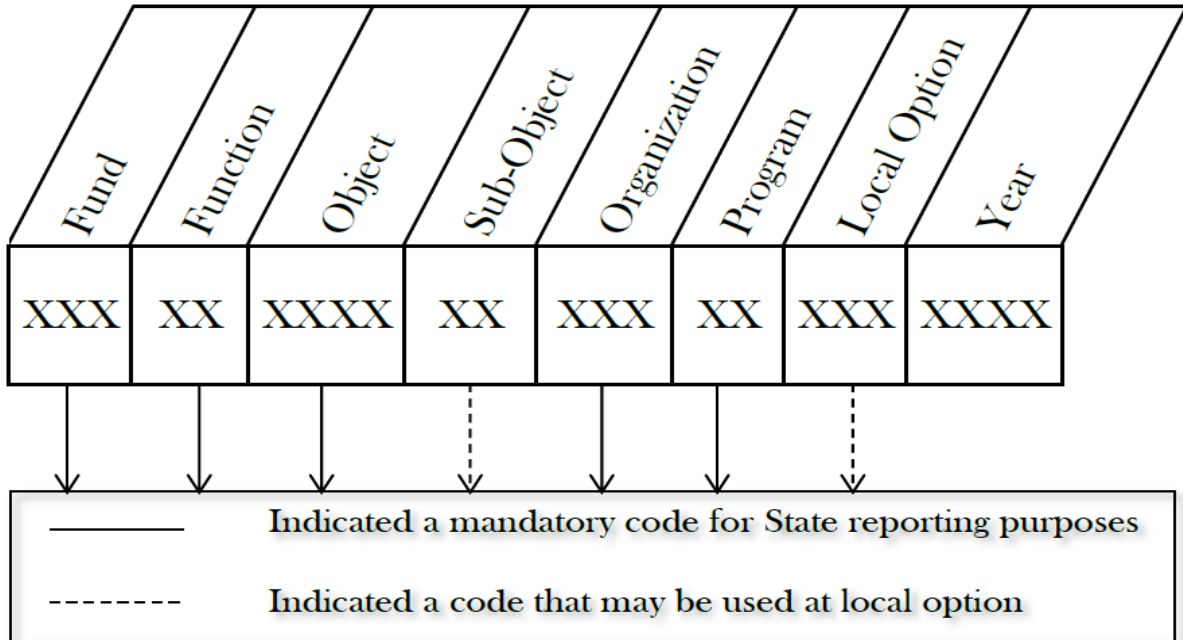
	<b>Audited Actual 2021-2022</b>	<b>Projected Actual 2022-2023</b>	<b>Approved Budget 2023-2024</b>
<hr/>			
<u>Local and Intermediate Source Revenue:</u>			
5711 Taxes, Current Year Levy	14,352,081	24,486,598	21,949,772
5712 Taxes, Prior Years	56,745	122,535	115,000
5719 Penalties, Interest and Other Tax Revenues	166,243	234,770	240,000
Total Local Real and Personal Property Taxes	14,575,069	24,843,903	22,304,772
5742 Earnings from Temporary Deposits and Investments	63,905	649,755	500,000
5746 Property Taxes Collected for Tax Increment Fund	1,154,468	1,667	5,000
5749 Other Revenues from Local Sources	300,503	-	-
Total Other Revenues from Local Sources	1,518,876	651,422	505,000
Total Local and Intermediate Source Revenues	16,093,945	25,495,325	22,809,772
<u>State Program Revenue:</u>			
5829 State Program Revenues Distributed by Texas Education Agency			
Total State Program Revenues Distributed by Texas Education Agency	301,238	576,413	2,359,589
Total State Program Revenues	301,238	576,413	2,359,589
Total Revenues	16,395,183	26,071,738	25,169,361

**Waco Independent School District**  
**DEBT SERVICE FUND EXPENDITURES BY FUNCTION & OBJECT**  
**For the Fiscal Year 2023-2024**

		<b>Audited Actual 2021-2022</b>	<b>Projected Actual 2022-2023</b>	<b>Approved Budget 2023-2024</b>
<u>Debt Service</u>				
71	Debt Service			
6511	Bond Principal	11,870,000	9,250,000	4,385,000
6521	Interest on Bonds	4,209,817	15,618,758	21,510,221
6599	Other Debit Service Fees	20,900	(4,700)	19,000
	Total Debt Service	16,100,717	24,864,058	25,914,221
<u>Intergovernmental Charges</u>				
93	Payments to Fiscal Agent of Shared Services Arrangement			
6200	Professional and Contracted Services	-	-	-
6400	Other Operating Expenditures	-	-	-
	Total Pmts to Juvenile Justice Alternative Ed Pgm	-	-	-
95	Payments to Juvenile Justice Alternative Education Program			
6200	Professional and Contracted Services	-	-	-
6400	Other Operating Expenditures	-	-	-
	Total Pmts to Juvenile Justice Alternative Ed Pgm	-	-	-
97	Payment to Tax Increment Fund			
6400	Other Operating Expenditures	1,154,468	1,667	6,000
	Total Payment to Tax Increment Fund	1,154,468	1,667	6,000
99	Other Intergovernmental Charges			
6200	Professional and Contracted Services	-	-	-
	Total Other Intergovernmental Charges	-	-	-
	Total Intergovernmental Charges	17,255,185	24,865,725	25,920,221
Total Expenditures		17,255,185	24,865,725	25,920,221

## Account Code Elements

## Code Structure



# Fund Codes

## GENERAL FUNDS

- 161 Transformation Zone
- 199 General Fund

## SPECIAL REVENUE FUNDS – FEDERAL PROGRAMS

- 203 Child Care Development Block Grant
- 206 ESEA Title X Part C – Homeless
- 211 ESEA Title I Part A – Improving Basic Programs
- 224 IDEA Part B – Formula
- 225 IDEA Part B – Preschool
- 240 National School Breakfast & Lunch Program
- 242 Summer Feeding Program (TDA)
- 244 Career & Technical - Basic Grant
- 250 Career & Technical - Apprentices
- 253 IDEA Part C - Early Intervention (Deaf)
- 255 ESEA Title II Part A - Teacher/Principal Training
- 263 Title III Part A - English Language
- 265 Title IV Part B - 21st Century Community
- 266 ESSER Grant
- 272 Medicaid Admin Claiming (MAC)
- 276 Title I SIP Academy Grant
- 277 Coronavirus Relief Fund (CRF)
- 278 Education for Homeless Children and Youth
- 279 Texas COVID Learning Acceleration Supports ((TCLAS)
- 280 American Rescue Plan (ARP) Act Homeless II
- 281 ESSER II Grant
- 282 ESSER III Grant
- 283 ESSER Supplemental
- 284 IDEA Part B-American Rescue Plan (ARP) Act
- 285 IDEA Part B-Preschool American Rescue Plan (ARP) Act
- 286 ESEA Title I SIP Academy-ARRA
- 288 Federally Funded Spec Rev Funds
- 289 Federally Funded Spec Rev Funds
- 315 SSA-IDEA Part B - Discretionary
- 316 SSA-IDEA Part B - Deaf
- 317 SSA-IDEA Part B - Preschool
- 340 SSA-IDEA Part C Deaf
- 364 SSA IDEA Part B American Rescue Plan (ARP) Act
- 365 SSA IDEA Part B Preschool American Rescue Plan (ARP) Act
- 367 SSA-American Rescue Plan (ARP) Act Homeless II

## SPECIAL REVENUE FUNDS – STATE PROGRAMS

- 397 Advanced Placement Incentives
- 404 Student Success Initiative
- 410 State Textbook Fund
- 427 State Funded Special Rev Funds
- 429 State Funded Special Rev Funds
- 435 SSA - Regional Day School Deaf
- 446 SSA - McLennan County Challenge Academy

- 447 SSA-Greater Waco Mfg. Academy
- 458 SSA - Local Day School Deaf

#### **SPECIAL REVENUE FUNDS – LOCAL PROGRAMS**

- 461 Campus Activity Funds
- 480 Meadows Foundation Grants
- 481 Tax Increment Reinv Zone Grants
- 482 Superintendent Gift
- 483 Laura Bush Foundation Grants
- 485 Rapoport Foundation Grants
- 487 WISD Education Foundation Grants
- 488 Adopt-a-School Program Grants
- 492 Baylor Prof Dev School Grant
- 493 Project Link
- 494 Miscellaneous Gift Grants
- 496 Locally Special Revenue Fund II
- 497 Locally Special Revenue Fund III (GWAMA/GWAHCA)
- 498 Miscellaneous Gift Grants
- 499 Locally Funded Special Rev Funds

#### **DEBT SERVICE FUNDS**

- 599 Debt Service Fund

#### **CAPITAL PROJECTS FUNDS**

- 622 Capital Projects - Series 2008
- 623 Capital Projects - Series 2009
- 624 Capital Projects – Series 2022
- 625 Capital Projects – Series 2022B

#### **INTERNAL SERVICE FUNDS**

- 753 Insurance Fund - WCI & UCI

#### **TRUST AND AGENCY FUNDS**

- 841 Scholarship Funds
- 865 Student Activity Funds
- 878 Regional UIL - Athletic

#### **GENERAL CAPITAL ASSETS AND LONG – TERM DEBT**

- 901 Capital Assets Account Group
- 902 Long-term Debt Account Group

# Function Codes

## **INSTRUCTION AND INSTRUCTIONAL RELATED SERVICES**

- 11 Instruction
- 12 Instructional Resources & Media Services
- 13 Curriculum Dev & Instructional Staff Development

## **INSTRUCTIONAL AND SCHOOL LEADERSHIP**

- 21 Instructional Leadership
- 23 School Leadership

## **STUDENT SUPPORT SERVICES**

- 31 Guidance, Counseling & Evaluation Services
- 32 Social Work Services
- 33 Health Services
- 34 Student Transportation
- 35 Food Services
- 36 Extracurricular Activities

## **ADMINISTRATIVE SUPPORT SERVICES**

- 41 General Administration

## **NON-STUDENT BASED SUPPORT SERVICES**

- 51 Facilities Maintenance & Operations
- 52 Security & Monitoring Services
- 53 Data Processing Services

## **ANCILLARY SERVICES**

- 61 Community Services

## **DEBT SERVICE**

- 71 Debt Service

## **CAPITAL OUTLAY**

- 81 Facilities Acquisition & Construction

## **INTERGOVERNMENTAL CHARGES**

- 91 Contracted Instructional Services Between Public Schools
- 92 Incremental Costs w Purchase-Sale WADA
- 93 Payments to Fiscal Agent/Member Districts-SSAs
- 95 Payments to Juvenile Justice Alternative Education Programs
- 97 Payments to Tax Increment Fund
- 99 Other Intergovernmental Charges

# Expenditure & Revenue Object

## Expenditures

### 6100

#### PAYROLL COST

- 6112 Wages - Subs - Teachers/Other Prof
- 6116 Supplemental Stipend-Teachers/Prof
- 6117 Wages - PT Teachers/Other Prof
- 6118 Extra-duty Pay - Teachers/Other Prof
- 6119 Salaries - Teachers/Other Professional
- 6121 Extra-duty/Overtime - Support Staff
- 6122 Wages - Subs - Support Staff
- 6125 Wages - PT Support Staff
- 6129 Wages - Support Staff
- 6131 Contract Buyouts
- 6134 Travel Allowance
- 6136 Cell Phone Allowance
- 6139 Other Employee Allowances
- 6141 Social Security / Medicare
- 6142 Group Health & Life Insurance
- 6143 Workers' Compensation
- 6144 TRS/TRS Care On-behalf Payments
- 6145 Unemployment Compensation
- 6146 Teacher Retirement/TRS Care
- 6147 Pension Expense
- 6149 Other Employee Benefits

### 6200

#### PROFESSIONAL AND CONTRACTED SERVICES

- 6211 Legal Services
- 6212 Audit Services
- 6213 Tax Appraisal & Collection
- 6214 Lobbying
- 6219 Other Professional Services
- 6221 Staff Tuition & Fees - Higher Ed
- 6222 Student Tuition - Public Schools
- 6223 Student Tuition - Non-Public
- 6229 Other Tuition & Transfer Payments
- 6239 Education Service Center Services
- 6245 Contracted Vehicle Maintenance
- 6247 Contracted Building Maintenance
- 6249 Other Contracted Maintenance & Repair
- 6255 Water & Sewer
- 6256 Telecommunications
- 6257 Electricity
- 6258 Gas for Heating & Cooling
- 6259 Other Utilities
- 6264 Copier Rentals
- 6265 Other Bus Rentals



6269	Other Rentals & Operating Leases
6291	Consulting Services
6299	Other Miscellaneous Contracted Services
<b>6300</b>	<b>SUPPLIES AND MATERIALS</b>
6311	Gasoline & Other Vehicle Fuels
6319	Other Supplies & Materials - Maintenance
6321	Textbooks
6329	Other Reading Materials
6339	Testing Materials
6341	Food for Food Services
6342	Non-food Supplies for Food Services
6343	Items for Resale
6344	USDA Commodities
6349	Other Food Service Supplies
6396	Software Licenses
6397	Equipment-Unit Cost < \$5000 Controlled
6399	Other General Supplies & Materials
<b>6400</b>	<b>OTHER OPERATING COSTS</b>
6411	Travel Costs - Employee Only
6412	Travel Costs - Students
6413	Stipends - Non-Employee
6419	Travel Costs - Non-Employee
6427	Liability Insurance
6428	Property Insurance
6429	Other Insurance & Bonding Costs
6439	Election Costs
6491	Statutorily Required Public Notices
6492	SSA - Payments to Fiscal Agents
6493	SSA - Payments to Member Districts
6494	Reclassified Transportation Exp.
6495	Dues
6497	Fees
6498	Student Awards
6499	Miscellaneous Operating Costs
<b>6500</b>	<b>DEBT SERVICE</b>
6511	Bond Principal
6512	Capital Lease Principal
6513	Long-term Debt Principal
6514	Principal SBITA
6519	Other Debt Principal
6521	Interest on Bonded Debt
6522	Interest on Capital Leases
6523	Interest on Other Debt
6524	Amortization of Issuance Costs
6525	Amortization of Bond Premium/Disc
6526	Interest SBITA
6529	Other Interest Expend/Expenses
6599	Other Debt Service Fees

**6600                    CAPITAL OUTLAY – LAND, BUILDINGS, AND EQUIPMENT**

6619	Land Purchase & Improvements
6624	Contracted Construction-Improvement
6625	Architect's Fee
6626	Other Professional Fees
6627	Project Rel. Contracted Services-Materials Costs
6628	Reimbursable Expenses
6629	Building Purchase
6631	Vehicles - Unit Cost \$5000+
6639	Furniture-Equipment-Software-Unit Cost \$5000+
6641	Vehicles – Unit Cost < \$5,000
6649	Capital Assets
6651	Buildings - Capital Lease
6658	Right to Use SBITA
6659	Furniture-Equip-Software - Capital Lease

## **Revenues**

**5700                    REVENUES FROM LOCAL AND INTERMEDIATE SOURCES**

5711	Taxes, Current Year Levy
5712	Taxes, Prior Years
5719	Penalties, Interest & Other Tax
5722	SSA - Local Rev Member Districts
5723	SSA - Local Rev Fiscal Agent
5729	Local Rev - Services to Other Districts
5735	Tuition - Regular Day
5736	Tuition - After School
5737	Tuition - Career & Tech Programs
5738	Fees - Building Use
5739	Other Tuition & Fees
5741	Earnings - Perm Funds/Endowment
5742	Earnings - Temp Investments
5743	Rent
5744	Revenue - Foundations, Gifts, Bequests
5745	Insurance Recovery
5746	Tax Increment Fund
5747	Pension Revenue
5749	Other Local Source Revenues
5751	Food Service Activity
5752	Athletic Activities
5753	Non-Athletic Extracurricular Activities
5754	Inter-fund Services/Transactions
5755	Enterprising Services Revenue
5759	Other Co-curricular/Enterprising Act Rev
5769	Other Intermediate Sources Rev

**5800                    STATE PROGRAM REVENUES**

5811	Per Capita Apportionment
5812	Foundation School Program Entitlement

5813	Foundation School Program Incentive Aid
5819	Other Foundation School Program Rev
5820	State Program Revenues
5829	State Program Rev Distributed by TEA
5831	Teacher Retirement - On-behalf
5839	State Rev - Other TX State Government
5841	SSA - State Rev from Member District
5842	SSA - State Rev from Fiscal Agent
5849	SSA - State Revenues

**5900                    FEDERAL PROGRAM REVENUES**

5919	Fed Rev District Other Government Agency
5921	School Breakfast Program
5922	National School Lunch Program
5923	USDA Commodities
5929	Other Fed Rev Distributed by TEA
5931	School Health & Rel. Services (SHARS)
5932	Medicaid Admin Claiming (MAC)
5939	Other Fed Rev District Other State
5941	Impact Aid
5949	Other Fed Rev District by Fed Agency
5951	SSA - Fed Rev from Member Districts
5952	SSA - Fed Rev from Fiscal Agent
5959	SSA - Other Federal Revenues

**7900                    NON – OPERATING REVENUES**

7911	Issuance of Bonds
7912	Sale - Real & Personal Property
7913	Proceeds from Capital Lease
7914	Loan Proceeds-Government/ExpTrstFund
7915	Operating Transfers In
7916	Premium/Discount - Bond Issuance
7917	Prepaid Interest
7918	Special Items
7919	Extraordinary Items
7949	Other Resources

**8900                    OTHER RESOURCES**

8911	Operating Transfers Out
8912	Special Items
8913	Extraordinary Items
8949	Other Uses

## Sub-Object Codes

00	Undesignated / Campus
01	Campus - Extended Day
02	Campus - Extended Year
04	Academies
06	Greater Waco Manufacturing Academy
07	Greater Waco Advanced Health Care Academy
10	Superintendent's Office
11	Communications Office
12	
13	Internal Audit
15	Elementary Education Administration
16	Secondary Education Administration
17	Curriculum & Instruction
18	Professional Development Office
19	
20	Student Services and Support
21	Advanced Academics Office
22	Career & Technical Education Office
23	Special Education Office
24	State and Federal Programs and Grants Mgmt.
25	English Learners Department
26	
27	Early Childhood Education
28	College, Career and Military Readiness
30	Athletics Office
31	Athletics Complex Operations
32	Athletics
33	
35	Fine Arts Education Office
37	Student Support
38	Student Services
40	Business and Financial Services
41	Copy Center & Mail Services
42	Financial Services
43	Purchasing Services
44	Warehousing & Distribution Services
46	Human Resources
47	Risk Management
50	Facilities & Maintenance Office
51	Building Maintenance Services
52	Custodial Services
53	Environmental Management Services
54	Grounds & Landscaping Services
55	Projects Management Services
60	Operations
62	Attendance, Truancy & Dropout

63	Health Services
64	Social Work Services
66	Student Transportation Services
67	PEIMS
68	Police Department
70	Child Nutrition Services
71	Catering Services
72	CNS Warehousing & Distribution Services
75	Technology Services
80	Operating Management
90	Accounts Payable Account
91	Activity Funds Account
92	Cash Receipts Account
93	Payroll Account
98	Contingency Funds
99	Districtwide Costs

# Organization Codes

## HIGH SCHOOL CAMPUSES

002	Waco High School
003	University High School
004	Challenge Academy
005	G. L. Wiley Opportunity Center
007	Brazos High School

## MIDDLE SCHOOL CAMPUSES

043	Cesar Chavez Middle School
044	Tennyson Middle School
050	G.W. Carver Middle School

## ELEMENTARY SCHOOL CAMPUSES

101	Alta Vista Elementary School
103	Bell's Hill Elementary School
104	Brook Avenue Elementary School
105	Cedar Ridge Elementary School
106	Crestview Elementary School
107	Dean Highland Elementary School
109	Hillcrest Professional Dev School
110	J.H. Hines Elementary School
112	Kendrick Elementary School
116	Mountainview Elementary School
120	Parkdale Elementary School
121	Provident Heights Elementary School
127	Lake Air Montessori School
129	West Avenue Elementary School
130	South Waco Elementary School

## ADMINISTRATIVE ORGANIZATIONS

699	Summer School
701	Superintendent's Office
702	School Board
703	Tax Costs
720	Direct Costs in Function 41
750	Indirect Costs in Function 41
751	Fiscal Agent – SSA
871	Student Support Services
872	Student Support Services
998	Unallocated Costs
999	Undistributed Organization Unit

# Program Intent Codes

## **BASIC SERVICES**

11 Basic Educational Services

## **ENHANCED SERVICES**

21 Gifted & Talented  
22 Career & Technical  
23 Special Education  
24 Accelerated Education  
25 Bilingual Ed & Spec Lang Programs  
26 Non-disciplinary Alternative Ed Programs  
28 Disciplinary Alternative Ed Programs  
29 DAEP-SCE Supplemental Costs  
30 T1-A School-wide Act Related to SCE  
31 High School Allotment  
32 Prekindergarten  
33 Prekindergarten – Special Education  
34 Prekindergarten – Compensatory  
35 Prekindergarten – Bilingual Education  
36 Early Education Allotment  
37 Dyslexia  
38 College, Career and Military Readiness

## **OTHER SERVICES**

91 Athletics & Related Activities  
99 Undistributed

## Local Option Codes

000	Undesignated
00K	Grade Kindergarten
00P	Grade Pre-kindergarten
001	Grade 1
002	Grade 2
003	Grade 3
004	Grade 4
005	Grade 5
006	Grade 6
007	Grade 7
008	Grade 8
009	Grade 9
010	Grade 10
011	Grade 11
012	Grade 12
013	Post-secondary
014	Elementary
015	Secondary
016	Middle School
017	High School
032	English Language Arts
034	Journalism
037	Reading
038	Speech
040	Math
050	Science
057	Physics
060	Social Studies
070	Physical Education / Wellness
090	Online Curriculum
210	Advanced Academics
211	ATLAS Academy
212	International Baccalaureate Program
213	Magnet Programs
214	Dual Credit Programs
215	Montessori Program
220	Vocational - Middle School
221	Auto Mechanics
222	Building Trades
223	Graphic Design
224	Home Economics
225	College Readiness
22A	Academy of Engineering
22B	Academy of Environmental Tech
22C	Academy of Finance
22D	Academy of Health Sciences
22E	Academy of Hospitality & Tourism
22F	Academy of Information Tech



22G	Academy of Manufacturing
216	Young Scholars Program
230	Special Education (CEIS)
231	Autistic Unit
232	Special Education (Prop Share)
233	Dyslexia
234	504 Accommodations
241	AVID
242	Community in Schools
243	DARE
244	Adequate Yearly Progress (AYP)
245	District Improvement
246	Effective Strategies
247	Parental Involvement Activities
248	School Improvement
249	Teen Parent Program
250	Homeless
251	Bilingual Exceptions
252	Be Emotionally Aware & Responsive Project (BEAR)
253	Saturday Diversion
254	Behavior Management - TRE
255	Literacy Program - TRE
256	Immigrant
257	Well-rounded Educational Opportunities
258	Safe and Healthy Students
259	Technology
260	Private Schools
261	Coe Montessori Middle School
262	Live Oak Classical School
263	Parkview Christian School
264	Reicher High School
265	St. Alban's Episcopal School
266	St. Francis Kindergarten
267	St. Louis Elementary School
268	St. Paul's Episcopal School
269	Texas Christian Academy
270	Trinity Lutheran School
271	Vanguard College Prep School
272	Waco Baptist Academy
273	Waco Christian School
274	Waco Montessori School
275	Valor Prep School
287	Baylor Prof Development
288	Perkins Reserve
289	COVID-19 Expenditures
290	Technology-Student Paid Repairs/Replacements
291	ESSER-Learning Loss
292	Teacher Incentive Allotment (TIA)
294	School Safety Standards Grant
300	Athletics
301	Athletics – Boys'

302	Athletics-Girls'
303	Football
304	Volleyball
306	Baseball
307	Softball
308	Strength & Conditioning
311	Basketball-Boys'
312	Basketball-Girls'
316	Soccer-Boys'
317	Soccer-Girls'
320	Track
321	Track-Boys'
322	Track-Girls'
323	Cross Country - Boys'
324	Cross Country - Girls'
331	Golf
332	Power Lifting
333	Special Olympics
334	Swimming
335	Tennis
339	Training
340	Middle School
341	Post-season
342	Advertising & Promotions
343	Concessions
344	Parking
345	Municipal Field
346	Paul Tyson Stadium
347	Veteran's Field
350	Fine Arts
351	Art
352	Band
353	Choir
354	Dance
355	Marching Contest
356	Orchestra
358	Theatre Arts
361	Cheerleading
362	Drill Team
363	Choral Festival
364	Theatre Arts - Musical
365	Solo & Ensemble
366	Junior ROTC
367	Music
369	UIL Events
370	PAC Management
371	Academic Decathlon
378	Yearbook
401	Project 1
402	Project 2
403	Project 3
404	Project 4
405	Project 5

406 Project 6  
407 Project 7  
408 Project 8  
409 Project 9  
410 Project 10  
411 Project 11  
412 Project 12  
413 Project 13  
414 Project 14  
415 Project 15  
416 Project 16  
417 Project 17  
418 Project 18  
419 Project 19  
420 Project 20  
421 Project 21  
422 Project 22  
423 Project 23  
424 Project 24  
425 Project 25  
426 Project 26  
427 Project 27  
428 Project 28  
429 Project 29  
430 Project 30  
431 Project 31  
432 Project 32  
433 Project 33  
434 Project 34  
435 Project 35  
440 Automated Notification System  
441 Administration Building  
442 Administration - N Waco Annex  
443 Administration - Sixth St Annex  
444 Bell's Hill Clinic  
445 Child Care Center  
446 Child Nutrition Center  
447 Maintenance Center  
448 Transportation Center  
449 Waco ISD Television  
450 CNS-Summer Feeding  
451 Accessibility  
454 Asbestos Abatement  
457 Athletics Fields & Facilities  
458 Audio-Visual Repair  
460 Carpentry  
462 Data Cabling  
463 Electrical  
466 Energy Management  
467 Equipment Replacement  
469 Hazardous Materials Management  
472 Heating & Cooling  
475 Landscaping  
478 Lighting

481	Media Repair
484	Painting
487	Pest Control
490	Plumbing
491	Preventive Maintenance
493	Roofing
496	Security Systems
498	Telecommunications
499	Traffic Controls
500	E-Rate
501	Digital Transmission Service
503	Gigaman Service
505	Internet Service Provider
507	Phone Service-Cellular
508	Phone Service-Local/Long Distance
509	Telephone Systems
511	E-Rate Project 1
512	E-Rate Project 2
513	E-Rate Project 3
514	E-Rate Project 4
515	E-Rate Project 5
516	E-Rate Project 6
517	E-Rate Project 7
518	E-Rate Project 8
519	E-Rate Project 9
531	Donation 1
532	Donation 2
533	Donation 3
534	Donation 4
535	Donation 5
542	Grant Carryover Year 2
543	Grant Carryover Year 3
550	New Instructional Facilities Allotment (NIFA)
551	Grant 1
552	Grant 2
553	Grant 3
554	Grant 4
555	Grant 5
556	Grant 6
557	Grant 7
558	Grant 8
559	Grant 9
560	Grant 10
561	Fundraiser 1
562	Fundraiser 2
563	Fundraiser 3
564	Fundraiser 4
565	Fundraiser 5
570	Fresh Fruits & Vegetables Grant
571	Healthier US Schools Challenge
572	Child & Adult Care Food Program
573	NSLP Equipment Grant
574	Farm to School Grant Program

580	Scholarship Funds
581	Memorial-Gerry Smith
583	Memorial-Ime Hanus
585	Memorial-Richard Salome
587	Memorial – M. Maloy
591	Scholarship-WHS Class of 1933
593	Scholarship–MVE Perfect Attendance
601	Ambassadors
603	Bilingual Programs
604	Book Fair
607	Business Advisory Board
610	Crime Stoppers
613	Employee Courtesy Fund
617	Football Game Programs
620	Graduation
623	History Fair
626	Library
629	Media Technology
632	Positive Student Behavior
635	Project Graduation
638	School Store
641	Standard Mode of Dress
651	Advanced Placement Club
653	Career Club
654	Garden Club
655	Chess Club
657	Edwards Literary Club
659	Fellowship of Christian Athlete-FCA
661	French Club
663	Future Business Leaders-FBLA
665	German Club
667	Health Occup. Students-HOSA
669	Hispanic Student Association
671	Interact Club
673	International Club
675	Junior Historian Club
676	Key Club
677	Junior Statesmen of America
678	Kiwanis Builder Club
679	Math Club
681	National Junior Society
683	National Honor Society
685	SKILLS USA
687	Spanish Club
689	Student Council
691	Texas Associated Future Ed-TAFE
692	International Thespian Society
700	457 Plan-Premier SS Alternative
701	Early Resignation Incentive Pay
703	Annuity-Annuity Investors Life
705	Annuity-Life Ins of the Southwest
706	Annuity-VALIC
711	Annuity-American Funds Distrib

712 Annuity-Waddell and Reed  
 716 Annuity-Aviva Life & Annuity Co  
 718 Annuity-Transamerica Life Ins  
 719 Annuity-Lincoln Financial Group  
 720 Annuity-Security Benefit  
 724 Annuity-Mass Mutual Financial  
 727 Annuity-Horace Mann  
 728 Annuity-USAA Investment Management  
 729 Annuity-Vanguard Group  
 731 Annuity-Metropolitan Life Ins  
 733 Annuity-USAA Life Insurance Co  
 745 Annuity-Oppenheimer Funds  
 746 Annuity-ING Retirement Plans  
 747 Annuity-AXA Equitable Life Ins  
 748 Annuity-Columbia Management Invest  
 751 Annuity-Fidelity Security Life  
 753 Annuity-Americo Financial Life  
 754 Annuity-Franklin Templeton Inv  
 762 Annuity-American United Life  
 769 Annuity-Modern Woodmen Amer  
 772 Annuity-Industrial Alliance Pacif  
 790 Annuity-Commonwealth Annuity  
 7XX Annuity-General American  
 801 COBRA  
 802 Gap-Medi-Bridge  
 803 Health Insurance  
 804 Health Ins-United Health Care  
 805 Health Ins-Prescription Drugs  
 806 Life Insurance-District Contribution  
 807 Life Insurance-Supplemental  
 808 Life Insurance-Dependent  
 811 FSA-Alternative Program  
 812 FSA-Employee Contribution  
 814 HSA-District Contribution  
 815 HSA-Employee Contribution  
 821 Accident-Allstate  
 822 Accident-American Fidelity  
 825 Cancer-American Fidelity  
 826 Cancer-National Health  
 827 Cancer-MetLife  
 828 Critical Illness-Allstate  
 829 Critical Illness-Assurant  
 832 Dental  
 833 Dental-Quality Care  
 834 Disability-American Fidelity  
 837 Heart/Stroke-American Heritage  
 838 Aetna Long Term Care  
 840 Life Insurance-ING Reliastar  
 841 Life Insurance-Investor  
 842 Life Insurance-Texas Life  
 843 iLock 360

844	LegalShield
847	Vision-Superior
850	TRA-Employee Contribution
851	TRS-Care Employee Contribution
852	TRS-Care Entity
853	TRS-Federal Fund Contribution
854	TRS-Care Federal Fund Contribution
855	TRS-Service Buyback
856	TRS-Statutory Minimum
857	TRS-Reporting Entity-New Members
858	TRS-Entity-Pension Surcharge
859	TRS-Care-Non-OASDI Member - Entity
861	Bankruptcy
862	Child Support
863	IRS Levy
864	Texas Guaranteed Student Loan
865	Unemployment Compensation
866	Workers' Compensation
871	Dues-AFT
872	Dues-ATPE
873	Dues-TASSP
874	Dues-TEPSA
875	Dues-TCTA
876	Dues-TIVA
877	Dues-TSTA (State)
880	Dependent Child Care
881	Alternative Certification
882	Baylor-Bear Force 1
883	Child Care
884	Gold's Gym Membership
885	Prekindergarten Tuition
886	United Way
887	Waco Education Foundation
888	Waco ISD Education Foundation
899	Miscellaneous Deductions
900	Depository - JP Morgan-Chase
901	BBVA Compass
902	Central National Bank
903	Depository-Extraco Banks
904	Community Bank
906	Fidelity Bank
908	Hilltop Securities
909	USA Mutuals
911	Lone Star
912	Texas Class
913	TEXASDAILY
914	TEXASTERM
915	TEXPOOL
916	TEXSTAR
920	Bid Deposits/Retainage
922	Criminal Records Checks
923	Insufficient Funds

924	Registration Fees
925	Inventory Over/Short/Discard
930	Athletics-Visiting Teams
931	Lost Textbooks
932	Sales Tax
933	Obsolete Inventory Write-Off
940	Deferred Property Taxes
941	Deferred State Revenue
942	Deferred Federal Revenue
943	Other Deferred Revenue
944	Revenue Offset – Indirect Cost
951	Itinerant / Local Mileage
952	Recruiting Expenses
953	Substitutes
954	P-Card Reconciliations
961	After School Program – Parkdale
962	After School Program – Lake Air
971	Board Committed Funds
972	Superintendent's Contingency
973	Assigned Funds
974	Non-recurring Additional Request
975	Taxable Sales – Local Fund



## Account Code Element Definitions

# Fund Codes

## GOVERNMENTAL FUNDS

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. The **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.

## GENERAL FUNDS

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.

### **R 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

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.

### **R 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.

### **R 161 TRANSFORMATION ZONE**

### **162-198 LOCALLY DEFINED CLASSIFICATIONS**

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.

**R 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.

## SPECIAL REVENUE FUNDS – FEDERAL PROGRAMS

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.

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.

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

#### **R 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)

#### **R 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)

#### **R 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)

#### **R 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.

#### **R 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)

#### **R 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.

#### **R 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.

- R 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)
- R 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
- 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.
- R 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.
- R 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.
- R 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)
- R 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)
- R 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) sub-grants. (84.027) (U.S. Department of Education)
- R 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)

**R 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 benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen.

**R 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

**214-218 RESERVED FOR FUTURE STATE DEFINITION**

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

**R 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.

**R 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.

**R 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)

**R 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)

**R 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) sub-grants. (84.027) (U.S. Department of Education)

**R 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)

**R 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)

**R 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 sub-grants. (84.027) (U.S. Department of Education)

**R 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

**214-219 RESERVED FOR FUTURE STATE DEFINITION**

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

**R 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.

**R 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.

**R 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)

**R 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)



**R 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) sub-grants. (84.027) (U.S. Department of Education)

**R 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)

**R 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)

**R 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 sub-grants. (84.027) (U.S. Department of Education)

**R 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)

**R 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)

**R 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.

**R 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)

**R 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)

**R 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)

**R 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)



**R 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)

**R 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.

**R 242 SUMMER FEEDING PROGRAM, TEXAS HEALTH AND HUMAN SERVICES COMMISSION (HHSC)**

This fund classification is to be used to account, on a project basis, for funds received from the Department of Human Services 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)

**R 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)

**R 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)

**R 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)

**R 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)

**R 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)

**R 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)

**R 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)

**R 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)

**R 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)

**R 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)

**R 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, age 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.

**R 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)

- R 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.
- R 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)
- R 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.
- R 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 DELETED 2018-19 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).
- R 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).
- R 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).
- R 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).

- R 266      Elementary and Secondary School Emergency Relief (ESSER) Grant**  
This code is used to account for funds granted to prevent, prepare for and respond to the Coronavirus.
- R 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).
- R 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).
- R 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.
- R 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).
- R 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)
- R 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)
- R 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)
- R 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)

**R 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)

**R 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

**R 277 Corona Relief Fund (CRF)**

This code is used to account for funds to provide funding for eligible expenditures incurred between March 1, 2020 and May 20, 2020 due to the COVID-19 pandemic that were not accounted for in the most recent budget approved as of March 27, 2020.

**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.

**R 279 Texas COVID Learning Acceleration Supports (TCLAS)**

This fund classification is to be used to account for funds granted for targeted support to assist LEAs to accelerate student learning due to learning loss caused by the COVID-19 pandemic.

**R 280 American Rescue Plan (ARP) Act – Homeless II**

This fund classification is to be used to account for federal stimulus funds granted LEAs through the ARP Act to identify and provide homeless children and youth with services in light of the challenges of COVID-19, and to enable homeless children and youth to attend school and participate fully in school activities.

**R 281 Elementary and Secondary School Emergency Relief (ESSER II) Grant**

This code is used to account for federal stimulus ESSER II funds granted to LEAs through CRRSA Act to support LEA's ability to operate, instruct students, address learning loss, prepare for reopening, test, repair and upgrade projects to improve air quality.

**R 282 Elementary and Secondary School Emergency Relief (ESSER III) Grant**

This code is used to account for funds granted to prevent, prepare for and respond to the coronavirus.

**R 283 ESSER Supplemental**

This fund classification is to be used to account for funds federal discretionary COVID-19 funding from state discretionary ESSER III funds to pay for unreimbursed costs due to the coronavirus disease and for intensive educational supports for students not performing satisfactorily for each of the 2021-2022 and 2022-2023 school years.

**R 284 IDEA-Part B American Rescue Plan (ARP) Act**

This fund classification is to be used to account for federal stimulus funds granted under the ARP Act to operate educational programs for children with disabilities

**R 285 IDEA-B Preschool American Rescue Plan (ARP) Act**

This fund classification is to be used to account for federal stimulus funds granted under the ARP Act For preschool children with disabilities

- R 286 TITLE I SIP ACADEMY GRANT – ARRA (STIMULUS) (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 2007-2008, 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).
- R 287 EDUCATION JOBS FUND (EFFECTIVE FISCAL YEAR 2010-2011)**  
This fund classification is to be used to account, on a project basis, for funds granted to retain, recall, or rehire school-level employees, and to hire new school-level employees, in order to provide early childhood, elementary, or secondary educational related services.
- 288 FEDERALLY FUNDED SPECIAL REVENUE FUNDS - LOCALLY DEFINED (CONVERT TO FUND 289 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.
- R 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.

## **SPECIAL REVENUE FUNDS – FEDERALLY FUNDED SHARED SERVICE ARRANGEMENTS**

This group of funds is used to account for the fiscal 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.

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.
- R 292 CHILD CARE DEVELOPMENT BLOCK GRANT - SHARED SERVICES ARRANGEMENTS**  
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).
- R 293 ESEA, TITLE IV, PART A - SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES ACT - SHARED SERVICES ARRANGEMENTS**  
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)



- R 294 HEAD START - SHARED SERVICES ARRANGEMENTS**  
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)
- R 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.
- R 297 HUMAN IMMUNODEFICIENCY VIRUS (HIV) EDUCATION - SHARED SERVICES ARRANGEMENTS**  
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)
- R 298 ENERGY CONSERVATION FOR INSTITUTIONAL BUILDINGS - SHARED SERVICES ARRANGEMENTS**  
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.
- R 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.
- R 301 ESEA TITLE I, PART C - EDUCATION OF MIGRATORY CHILDREN - SHARED SERVICES ARRANGEMENTS**  
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)
- R 302 ESEA TITLE I, PART B, SUBPART 3 - EVEN START FAMILY LITERACY - SHARED SERVICES ARRANGEMENTS**  
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.
- R 307 ESEA TITLE V, PART D, SUBPART 6-JACOB K. JAVITS GIFTED AND TALENTED STUDENTS EDUCATION ACT-SHARED SVCS ARRANGEMENTS**  
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) (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.

**R 309 ADULT BASIC EDUCATION (ABE) - FEDERAL - SHARED SERVICES ARRANGEMENTS**

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.

**R 311 NATIONAL AND COMMUNITY SERVICE TRUST ACT - LEARN AND SERVE AMERICA - SHARED SERVICES ARRANGEMENTS**

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)

**R 312 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) - SHARED SERVICES ARRANGEMENTS**

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)

**R 313 IDEA - PART B, FORMULA - SHARED SERVICES ARRANGEMENTS**

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)

**R 314 IDEA - PART B, PRESCHOOL - SHARED SERVICES ARRANGEMENTS**

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)

**R 315 IDEA - PART B, DISCRETIONARY - SHARED SERVICES ARRANGEMENTS**

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)

**R 316 IDEA - PART B, DEAF - SHARED SERVICES ARRANGEMENTS**

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 sub-grants. (84.027) (U.S. Department of Education)



**R 317 IDEA - PART B, PRESCHOOL DEAF - SHARED SERVICES ARRANGEMENTS**

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.

**R 319 IDEA - PART D, PERSONNEL TRAINING - SHARED SERVICES ARRANGEMENTS**

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.

**R 325 SUBSTANCE ABUSE PREVENTION AND TREATMENT BLOCK GRANT - INTERVENTION - SHARED SERVICES ARRANGEMENTS**

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)

**R 326 ESEA TITLE IV, PART A - SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES ACT - SHARED SERVICES ARRANGEMENTS**

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) Department of Education)

**R 327 SUBSTANCE ABUSE PREVENTION AND TREATMENT BLOCK GRANT - FEMALES - SHARED SERVICES ARRANGEMENTS**

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)

**R 328 SUBSTANCE ABUSE PREVENTION AND TREATMENT BLOCK GRANT - PREVENTION - SHARED SERVICES ARRANGEMENTS**

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)

**R 329 SUMMER FEEDING PROGRAM, TEXAS HEALTH AND HUMAN SERVICES COMMISSION (HHSC)- SHARED SERVICES ARRANGEMENTS**

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)

**R 330 CAREER AND TECHNICAL - TECHNICAL PREPARATION - SHARED SERVICES ARRANGEMENTS**

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)

**R 331 CAREER AND TECHNICAL - BASIC GRANT - SHARED SERVICES ARRANGEMENTS**

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)

**R 332 CAREER AND TECHNICAL - SINGLE PARENT - SHARED SERVICES ARRANGEMENTS**

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)

**R 333 CAREER AND TECHNICAL - SEX EQUITY - SHARED SERVICES ARRANGEMENTS**

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)

**R 334 CAREER AND TECHNICAL - CURRICULUM DEVELOPMENT - SHARED SERVICES ARRANGEMENTS**

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)

**R 335 CAREER AND TECHNICAL - PROFESSIONAL DEVELOPMENT - SHARED SERVICES ARRANGEMENTS**

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)

**R 336 CAREER AND TECHNICAL - COMMUNITY BASED ORGANIZATION – SHARED SERVICES ARRANGEMENTS**

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)

**R 337 CAREER AND TECHNICAL - APPRENTICESHIP - SHARED SERVICES ARRANGEMENTS**

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)

**R 338 CAREER AND TECHNICAL- QUALITY WORK FORCE - SHARED SERVICES ARRANGEMENTS**

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)

**R 339 CAREER AND TECHNICAL - OTHER PROGRAM IMPROVEMENT - SHARED SERVICES ARRANGEMENTS**

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)

**R 340 IDEA, PART C, EARLY INTERVENTION (DEAF) - SHARED SERVICES ARRANGEMENTS**

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, age 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.

**R 342 TITLE II, PART A - TEACHER AND PRINCIPAL TRAINING AND RECRUITING - SHARED**

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)

**R 343 ESEA TITLE I, PART F - COMPREHENSIVE SCHOOL REFORM - SHARED SERVICES ARRANGEMENTS**

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.

**R 347 ESEA, TITLE VI, PART B, SUBPART 2 – RURAL AND LOW-INCOME SCHOOL PROGRAM – SHARED SERVICES ARRANGEMENTS**

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).

**R 348      READING FIRST - SHARED SERVICES ARRANGEMENTS**

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).

**R 349      TITLE II, PART D, SUBPART 1 -ENHANCING EDUCATION THROUGH TECHNOLOGY - SHARED SERVICES ARRANGEMENTS**

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) (84.318A) (U.S. Department of Education).

**R 350      TITLE III, PART A - ENGLISH LANGUAGE ACQUISITION AND LANGUAGE ENHANCEMENT - SHARED SERVICES ARRANGEMENTS**

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).

**R 351      COMMUNITY SERVICE GRANT PROGRAM - SHARED SERVICES ARRANGEMENTS**

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).

**R 352      21ST CENTURY COMMUNITY LEARNING CENTERS - SHARED SERVICES ARRANGEMENTS**

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).

**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.

**R 354      IMPROVING ACADEMIC ACHIEVEMENT (GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES) - SHARED SERVICES ARRANGEMENTS**

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).

**R 355      IMPROVING ACADEMIC ACHIEVEMENT (GRANTS FOR ENHANCED ASSESSMENT INSTRUMENTS)- SHARED SERVICES ARRANGEMENTS**

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).

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 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.

**R 357      MATHEMATICS AND SCIENCE PARTNERSHIPS (EFF. FISCAL YR 2008-09) - SHARED SERVICES ARRANGEMENTS**

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 RESERVED FOR FUTURE STATE DEFINITION**

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

**R 359 SHARED SERVICES ARRANGEMENTS - ESEA, TITLE I, PART A – IMPROVING BASIC PROGRAMS – ARRA (STIMULUS) (EFFECTIVE FISCAL YR 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 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.

**R 360 SHARED SERVICES ARRANGEMENTS - ESEA, TITLE I SIP ACADEMY GRANT – ARRA (STIMULUS) (EFFECTIVE FISCAL YR 2008-09)**

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 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 names the "SIP Academy" grant in Texas by the state Title I Committee of Practitioners. (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

**R 361 SHARED SERVICES ARRANGEMENTS - TITLE II, PART D, SUBPART 1 – ENHANCING EDUCATION THROUGH TECHNOLOGY – ARRA (STIMULUS) (EFFECTIVE FISCAL YR 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 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).

**R 364 SHARED SERVICES ARRANGEMENTS - IDEA – PART B, FORMULA – American Rescue Plan (ARP) Act**

This fund classification is to be used by the fiscal agent of a share services arrangement to account for federal stimulus funds granted under the ARP Act to operate educational programs for children with disabilities.

**R 365 SHARED SERVICES ARRANGEMENTS - IDEA – PART B, PRESCHOOL – American Rescue Plan (ARP) Act**

This fund classification is to be used by the fiscal agent of a share services arrangement to account for federal stimulus funds under ARP granted for preschool children with disabilities

- R 366 SHARED SERVICES ARRANGEMENTS - ARRA OF 2009, TITLE XIV, STATE FISCAL STABILIZATION FUND EFFECTIVE FISCAL YR 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 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.
- R 367 SHARED SERVICES ARRANGEMENTS American Rescue Plan (ARP) Act Homeless II**  
This fund classification is to be used by the fiscal agent of a shared services arrangement to account for federal stimulus funds granted through the ARP Act to identify and provide homeless children and youth with services in light of the challenges of COVID-19, and to enable homeless children and youth to attend school and participate fully in school activities.
- 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.
- R 379 FEDERALLY FUNDED SHARED SERVICES ARRANGEMENTS**  
This fund classification is to be used 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.

## SPECIAL REVENUE FUNDS - STATE FUNDED

This group of funds is used to account for state funded special revenue funds.

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.

- R 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.
- R 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.
- R 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.



**R 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.

**R 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.

**R 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.

**R 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.

**R 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

**R 418 ACTIVE EMPLOYEE HEALTH INSURANCE COVERAGE OR SUPPLEMENTAL COMPENSATION (DELETED AUG. 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.

**R 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 DELETED 2018-19 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.

**R 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.

**R 423 LIMITED ENGLISH PROFICIENT (LEP) STUDENT SUCCESS INITIATIVE (EFF. FISCAL YR 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)]

**R 424 SCHOOL LEADERSHIP PILOT PROGRAM (EFF. FISCAL YR 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]

**R 425 TEACHER INDUCTION AND MENTORING PROGRAM (EFF. FISCAL YR 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]

**R 426 TEXAS EDUCATOR EXCELLENCE AWARD GRANT PROGRAM (EFF. FISCAL YR 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 Subchapter N, Awards for Student Achievement]

**427 STATE FUNDED SPECIAL REVENUE FUNDS - LOCALLY DEFINED**

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.

**R 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.

**R 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.



## **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.

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.

**R 431 ADULT EDUCATION - STATE/EDUCATIONAL TECHNOLOGY (ED TECH) PILOT - SHARED SERVICES ARRANGEMENTS**

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.

**R 432 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) - STATE, TEC §29.252 - SHARED SERVICES ARRANGEMENTS**

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.

**R 433 PROFESSIONAL STAFF DEVELOPMENT - SHARED SERVICES ARRANGEMENTS**

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 pre-service 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.

**R 434 STATE SUPPLEMENTAL VISUALLY IMPAIRED (SSVI) - SHARED SERVICES ARRANGEMENTS**

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.

**R 435 REGIONAL DAY SCHOOL FOR THE DEAF - SHARED SERVICES ARRANGEMENTS**

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.

**R 436 QUALITY WORK FORCE PLANNING- STATE - SHARED SERVICES ARRANGEMENTS**

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.

**R 437 SPECIAL EDUCATION - SHARED SERVICES ARRANGEMENTS**

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).

**R 438 PUBLIC SCHOOL CHILD CARE SERVICES - SHARED SERVICES ARRANGEMENTS**

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)

**R 439 TEXAS READING INITIATIVE/TEXAS READING, MATH AND SCIENCE INITIATIVE – SHARED SERVICES ARRANGEMENTS**

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.

**R 440 TELECOMMUNICATION INFRASTRUCTURE FUND - SHARED SERVICES ARRANGEMENTS**

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.

**R 441 HEAD START-READY TO READ/EARLY CHILDHOOD SCHOOL READINESS - SHARED SERVICES ARRANGEMENTS**

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.

**R 442 LIMITED ENGLISH PROFICIENT (LEP) STUDENT SUCCESS INITIATIVE - SHARED 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 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 SSA- McLENNAN CO CHALLENGE ACADEMY – LOCALLY DEFINED**

Any locally defined codes that are used at the local option are to be converted to fund 459 for PEIMS reporting.

**447 SSA – TBD - LOCALLY DEFINED**

Any locally defined codes that are used at the local option are to be converted to fund 459 for PEIMS reporting

**448-457 STATE/LOCAL FUNDED SHARED SERVICES ARRANGEMENTS - LOCALLY DEFINED**

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.

**458 SSA -LOCAL DAY SCHOOL – Locally Defined**

Any locally defined codes that are used at the local option are to be converted to fund 459 for PEIMS reporting

**R 459 STATE/LOCAL FUNDED EDUCATIONAL PROGRAMS (INCLUDES LOCAL/STATE SUPPLEMENT TO FEDERAL) - SHARED SERVICES ARRANGEMENTS**

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.

**SPECIAL REVENUE FUNDS - LOCAL PROGRAMS**

This group of funds is used to account for special revenue funds from local sources.

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.

**R 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**

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.

**R 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 MEADOWS FOUNDATION GRANTS - LOCALLY DEFINED**

These fund classifications are used, at the option of the school district to classify Meadows Foundation Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

**481 TAX INCREMENT REINV ZONE GRANTS - LOCALLY DEFINED**

These fund classifications are used, at the option of the school district to classify Tax Increment Reinv Zone Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

**482 SUPERINTENDENT GIFT - LOCALLY DEFINED**

These fund classifications are used, at the option of the school district to classify Superintendent Gift. For PEIMS reporting, these funds convert to Fund 499.

**483 LAURA BUSH FOUNDATION GRANTS - LOCALLY DEFINED**

These fund classifications are used, at the option of the school district to classify Laura Bush Foundation Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

**484 LOCALLY FUNDED SPECIAL REVENUE FUNDS - LOCALLY DEFINED (Not currently used)**

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

**485 RAPOPORT FOUNDATION GRANTS - LOCALLY DEFINED**

These fund classifications are used, at the option of the school district to classify Rapoport Foundation Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

**486 LOCALLY FUNDED SPECIAL REVENUE FUNDS - LOCALLY DEFINED (Not currently used)**

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

**487 WISD EDUCATION FOUNDATION GRANTS - LOCALLY DEFINED**

These fund classifications are used, at the option of the school district to classify WISD Education Foundation Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

**488 ADOPT-A-SCHOOL PROGRAM GRANTS - LOCALLY DEFINED**

These fund classifications are used, at the option of the school district to classify Adopt-a-School Program Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

**489-491 LOCALLY FUNDED SPECIAL REVENUE FUNDS - LOCALLY DEFINED (Not currently used)**

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

**492 BAYLOR PROFESSIONAL DEVELOPMENT SCHOOL GRANTS - LOCALLY DEFINED**

These fund classifications are used, at the option of the school district to classify Baylor Professional Development School Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

**493 PROJECT LINK - LOCALLY DEFINED**

These fund classifications are used, at the option of the school district to classify Project Link to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

**494 MISCELLANEOUS GIFT GRANTS - LOCALLY DEFINED**

These fund classifications are used, at the option of the school district to classify Miscellaneous Gift Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.

- 495      LOCALLY FUNDED SPECIAL REVENUE FUNDS - LOCALLY DEFINED (Not currently used)**  
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.
- 496      LOCALLY SPECIAL REVENUE FUNDS II**  
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.
- 497      LOCALLY SPECIAL REVENUE FUNDS III**  
These fund classifications are used, at the option of the school district to classify locally funded special revenue funds for Greater Waco Advanced Manufacturing Academy and Greater Waco Advanced Health Care Academy. For PEIMS reporting, these funds convert to Fund 499.
- 498      MISCELLANEOUS GIFT GRANTS**  
These fund classifications are used, at the option of the school district to classify locally funded miscellaneous gift grants such as grants by corporations to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.
- R 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.

## 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**

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.

### **R 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).

## 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**

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.

### **R 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.

## PROPRIETARY FUNDS

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.

## 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.

### **R 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**

These fund classifications are used, at the option of the school district, to account for enterprise funds not defined elsewhere. (Not Reported to PEIMS—Convert to 749 for PEIMS Payroll Reporting Only)

### **R 749 ENTERPRISE FUNDS (ONLY REPORTED TO PAYROLL RECORD IN PEIMS)**

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

## 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.

### **R 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.)



**R 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.)

**R 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.

**R 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.)

**R 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.

## **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.

### **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 post-employment 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

## 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.

## PENSIONS 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 PENSIONS 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 PENSIONS 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.

## 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.

### **R 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.

### **R 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.

### **R 865 STUDENT ACTIVITY ACCOUNT (NOT REPORTED TO PEIMS)**

This fund classification is used as an agency account for student "club" funds or "class" funds. (See Fund 461 for Campus Activity 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.

**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 Module 10 of the Financial Accountability System Resource Guide concerning accounting and reporting requirements involving general capital assets and long-term debt relating to governmental activities, in accordance with GASB Statement No. 34.

**R 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 Module 10 of the Financial Accountability

System Resource Guide concerning accounting and reporting requirements involving general capital assets and long-term debt relating to governmental activities, in accordance with GASB Statement No. 34.

**R 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 Module 10 of the Financial Accountability System Resource Guide concerning accounting and reporting requirements involving capital assets and long-term debt relating to governmental activities, in accordance with GASB Statement No. 34.



# Function Codes

## 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

### 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.

Function 11 - Costs to Include:	Function 11 - Costs to Exclude (with Correct Function):
<p>Salaries and related expenditures/expenses associated with:</p> <ul style="list-style-type: none"> <li>• Classroom teachers</li> <li>• Teacher aides</li> <li>• Classroom assistants</li> <li>• Graders</li> <li>• Staff working in the classroom on a dedicated basis</li> <li>• Adult basic education teachers</li> <li>• Substitute teachers (ALL substitutes effective 2008-09 fiscal year)</li> <li>• Teachers that deliver instruction by television, satellite, etc.</li> <li>• TI-IN services provided by education service centers</li> <li>• Classes taught to students by education service centers</li> <li>• Special education instructional services, including speech, occupational and physical therapy</li> <li>• Upkeep and repairs to instructional materials and equipment in the classroom</li> <li>• Instruction in health</li> <li>• Field trips</li> <li>• Band instruments purchased by the school district or donated by band boosters or other groups</li> <li>• Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher</li> <li>• Testing materials for tests developed and administered by teachers</li> <li>• 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</li> <li>• Instructional supplies including but not limited to classroom supplies, grade books, grade book software, report cards, student handbooks and related costs</li> <li>• Insurance for driver's education vehicles</li> <li>• Graduation expenditures/expenses</li> </ul>	<p>Salaries and related expenditures/ expenses associated with:</p> <ul style="list-style-type: none"> <li>• Curriculum development (Function 13)</li> <li>• Salaries or salary supplements related to department heads (Function 13), curriculum writers (Function 13), program directors (Function 21)</li> <li>• School leadership costs such as principals, assistant principals and their staffs (Function 23)</li> <li>• 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)</li> <li>• Network managers for non-instructional computer networks (Function 53)</li> <li>• Management Information Services (MIS) directors (Function 53)</li> <li>• Salaries and expenditures/ expenses for webmaster (excluding costs attributable to instructional settings) (Function 53)</li> <li>• Salaries and expenditures/expenses for technology network, data, or system security (excluding costs attributable to instructional settings) (Function 53)</li> <li>• Salaries and expenditures/expenses information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings) (Function 53)</li> <li>• Supplies and services for upkeep and maintenance of buildings and grounds, including utilities (Function 51)</li> <li>• Tuition for students attending classes in another school district because the resident school district does not offer certain grade levels (Function 99)</li> <li>• Purchase of Weighted ADA (WADA) from either the state or other school districts according to Chapter 41 of the Texas Education Code (Function 91)</li> <li>• Testing materials for standardized tests (Function 31)</li> <li>• Band Uniforms (Function 36)</li> <li>• Insurance on band instruments (Function 51)</li> <li>• Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL</li> </ul>

<ul style="list-style-type: none"> <li>• Pre/post-employment physicals or drug testing for personnel classified in this function</li> <li>• Purchase of vehicles for instructional purposes, including driver education</li> </ul>	<p>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)</p>
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## R12 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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<p>Salaries and related expenditures/expenses associated with:</p> <ul style="list-style-type: none"> <li>• Librarians</li> <li>• Library aides and assistants</li> <li>• Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas</li> <li>• Substitute pay for instructional and library staff (ALL substitutes effective 2008-09 fiscal year)</li> <li>• Selecting, preparing, cataloging and circulating books and other printed materials</li> <li>• Planning the use of the library by students, teachers and other members of the instructional staff</li> <li>• Building individuals ability in their use of library books and materials</li> <li>• 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</li> <li>• Planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television</li> <li>• Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN</li> <li>• Library books, films, video cassettes, CD/DVD disks, and other media that are maintained by a resource center or library</li> <li>• Supplies for binding and repairing books or other media contained in the resource center</li> <li>• Upkeep and repairs to media, library and resource center materials and equipment</li> <li>• Media and Living Science services provided by an education service center</li> <li>• Pre/post - employment physicals or drug testing for personnel classified in this function</li> <li>• Purchase of vehicles for instructional resources and media purposes</li> </ul>	<p>Salaries and related expenditures/expenses associated with:</p> <ul style="list-style-type: none"> <li>• Encyclopedias and other reference books in the classroom (Function 11)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> <li>• Textbooks (Function 11)</li> <li>• Teaching supplies used in the classroom (Function 11)</li> <li>• 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)</li> <li>• Staff who conduct in-service training on the use of technology (Function 13)</li> <li>• Network manager for instructional networks (Function 53)</li> <li>• Technology coordinator for instructional networks (Function 11)</li> </ul>

## **R 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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

<b>Function 13 - Costs to Include:</b>	<b>Function 13 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"><li>• Staff that research and develop innovative, new or modified instruction</li><li>• Fees for outside consultants conducting inservice training or staff development for instructional and instructional related staff</li><li>• Staff who prepare and/or conduct inservice training or staff development for instructional and instructional related staff (includes instructional technology)</li><li>• Curriculum coordinator (not responsible for supervising instructional staff)</li><li>• Subject area or grade level department heads and related support staff</li><li>• Assistant/Deputy Superintendent(s) for Curriculum</li><li>• Travel and subsistence for instructional and instructional related staff to attend inservice or staff development meetings</li><li>• Tuition and fees paid by the school for instructional staff to attend college for additional hours of credit</li><li>• Supplies, materials and equipment for curriculum development or inservice training</li><li>• Upkeep and repairs to equipment used for curriculum development or inservice training</li><li>• Paid sabbatical leaves for instructional staff</li><li>• Staff development or inservice training provided by an education service center</li><li>• Pre/post-employment physicals or drug testing for personnel classified in this function</li></ul>	<ul style="list-style-type: none"><li>• Salaries of instructional staff when attending inservice training or staff development (Function 11 or 12, as applicable)</li><li>• Substitute pay for instructional staff attending staff development or inservice training (Function 11)</li><li>• Substitute pay for library staff attending staff development or in-service training (Function 12)</li><li>• Assistant/Deputy Superintendent(s) for Instruction (Function 21)</li><li>• Instructional supervisors (Function 21)</li><li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li><li>• Inservice training or staff development for staff that are not classified in functions 11, 12 or 13 (use appropriate function)</li><li>• 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)</li></ul>

## **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.

### **R 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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

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

## R 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

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

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

## 30 STUDENT SUPPORT SERVICES

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

### R 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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

Function 31 - Costs to Include:	Function 31 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Counselors and related staff, including Career and Technical or occupational counselors</li> <li>• Staff who evaluate student performance using assessment instruments</li> <li>• Mental health screening</li> <li>• Psychologists</li> <li>• Psychiatrists</li> <li>• Diagnosticians</li> <li>• Assistant/Deputy Superintendent(s) for Guidance and Counseling</li> <li>• Student appraisal services</li> <li>• Maintaining information on home and family background, standardized test results and school performance</li> <li>• Maintaining information on course of study for each student</li> <li>• Placement services</li> <li>• Testing materials for standardized tests</li> <li>• Contracted testing services for standardized tests</li> <li>• Student/parent counseling</li> <li>• Upkeep and repairs to equipment related to guidance and counseling services</li> <li>• Purchase of vehicles for guidance and counseling personnel</li> <li>• Supplies for guidance, counseling and evaluation services</li> <li>• Pre/post-employment physicals or drug testing for personnel classified in this function</li> </ul>	<ul style="list-style-type: none"> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> <li>• Costs for providing physical health services to students (Function 33)</li> <li>• Testing materials for student tests developed and administered by teachers (Function 11)</li> </ul>

### **R 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.)

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

Function 32 - Costs to Include:	Function 32 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Truant/attendance officers</li> <li>• Personnel transferring migrant student records</li> <li>• Social workers</li> <li>• Assistant/Deputy Superintendent(s) for Social Services</li> <li>• Purchase of vehicles for social work services</li> </ul>	<ul style="list-style-type: none"> <li>• Staff that record and compile student attendance -- e.g., attendance databases (Function 23)</li> <li>• Staff that record and compile superintendent's report on attendance (Function 41)</li> <li>• Supplies and services for upkeep and maintenance for</li> </ul>

<ul style="list-style-type: none"> <li>• Upkeep and repairs to materials and equipment (Function 51) related to social work services coordinator</li> <li>• Supplies for social work services</li> <li>• Pre/post-employment physicals or drug testing for personnel classified in this function</li> </ul>	<p>buildings and grounds, including utilities</p> <ul style="list-style-type: none"> <li>• Parent education/involvement liaison or coordinator (Function 61)</li> <li>• 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)</li> </ul>
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### **R 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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

<b>Function 33 - Costs to Include:</b>	<b>Function 33 - Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"> <li>• 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.</li> <li>• Contracted medical services including doctor visits, dental visits, vision services and nurses services</li> <li>• Staff and student inoculations</li> <li>• Medical and health supplies for the use of students to assist in health care</li> <li>• Medicaid administrative expenditures</li> <li>• Student physical health screening and referral</li> <li>• Upkeep and repairs to materials and equipment related to health services</li> <li>• Pre/post-employment physicals or drug testing for personnel classified in this function.</li> <li>• Industrial nurses</li> <li>• Purchase of vehicles for health services</li> </ul>	<ul style="list-style-type: none"> <li>• Medical and health supplies to be used for athletics (function 36, Program Intent Code 91)</li> <li>• Instruction in health (Function 11)</li> <li>• Speech, health, physical and occupational therapy to assist special education students in the learning process (Function 11)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> <li>• Pre/post-employment physicals or drug testing for personnel classified in other functions (charge to appropriate function)</li> <li>• Medical and health supplies to be used by athletics (Function 36)</li> <li>• Physical examinations for purposes of athletics (Function 36)</li> </ul>

## 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).

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"> <li>• 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</li> <li>• Transportation Supervisors, directors, bus drivers and bus maintenance personnel</li> <li>• Fuel, tires, etc. for buses</li> <li>• Contracted repair of buses</li> <li>• Bus driver training and certification</li> <li>• Fleet insurance for buses</li> <li>• Bonding expenditures/expenses for bus drivers               <ul style="list-style-type: none"> <li>• Assistant/Deputy Superintendent(s) for Transportation</li> <li>• Pre/post-employment physicals or drug testing for personnel classified in this function</li> <li>• Initial purchase of school buses</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Field trips (Function 11)</li> <li>• Student organization trips -- e.g., FFA, National Honor Society (Function 36)</li> </ul> <p>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)</p> <ul style="list-style-type: none"> <li>• Financing costs -- e.g. principal and interest for acquisition of buses (Function 71)</li> <li>• Principal and interest on school bus loans/capital leases (Function 71)</li> <li>• Vehicles other than those used for student transportation (charge to appropriate function)</li> </ul>

## R 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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

Function 35 - Costs to Include:	Function 35 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Food service supervisors or directors and related staff</li> <li>• Cooks</li> <li>• Snack bar staff</li> <li>• Food purchases</li> <li>• Non-food purchases such as plates, silverware, napkins, etc. essential to providing food services to students</li> <li>• Commodities</li> <li>• Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations</li> <li>• 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)</li> <li>• Pre/post-employment physicals or drug testing for personnel classified in this function</li> </ul>	<ul style="list-style-type: none"> <li>• Food purchases to instruct students on food preparation (Function 11)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> <li>• Concession stands at athletic events (Function 36)</li> <li>• Snacks, food and drinks for resale in an activity fund (Function 36)</li> </ul>



## R 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 the enjoyment and improvement of skills in either a competitive or a 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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

Function 36 - Costs to Include:	Function 36 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"><li>• Athletic salary supplements paid exclusively for coaching, directing or sponsoring extracurricular athletics, drill team, pep squad or cheerleaders (use PIC 91)</li><li>• Athletic Directors/assistants and trainers (use PIC 91)</li><li>• Expenditures/expenses for insurance to cover student injuries that take place while participating in athletics (use PIC 91)</li><li>• Physical examinations for purposes of athletics (use PIC 91)</li><li>• Medical and health supplies to be used for athletics (use PIC 91)</li><li>• Athletic supplies and equipment, including, uniforms, etc. (use PIC 91)</li><li>• Game officials (use PIC 91)</li><li>• Travel for coaches, trainers, sponsors, and students including meals and lodging (use PIC 91)</li><li>• Travel for band director, sponsors of debate, science competition, etc. and students including meals and lodging for student competition and extracurricular activities (use PIC 99)</li><li>• Gatekeepers, timers, scorekeepers at athletic events (use PIC 91)</li><li>• 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 PIC 99)</li><li>• Band uniforms (use PIC 99)</li><li>• Items (food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (use PIC 99)</li><li>• Pre/post-employment physicals or drug testing for personnel classified in this function</li><li>• Purchase of vehicles for co-curricular/extracurricular</li></ul>	<ul style="list-style-type: none"><li>• Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education (P.E. equivalent) course for credit when athletic activities are being practiced or are taking place (Function 11)</li><li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li><li>• Property insurance for band uniforms, instruments and other equipment (Function 51)</li><li>• Band instruments purchased by the school district or donated by band boosters or other groups (Function 11)</li><li>• Security for co-curricular/ extracurricular events (Function 52)</li><li>• Property insurance for athletic uniforms and equipment (Function 51)</li></ul>



## 40 ADMINISTRATIVE SUPPORT SERVICES

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

### **R 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"> <li>• Expenditures/expenses for board of trustees, including travel, training and legal fees</li> <li>• Salary of chief officer of the school district –e.g., superintendent while performing administrative duties directly related to the superintendency</li> <li>• Other salaries and expenditures/expenses related to the office of the superintendent</li> <li>• 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</li> <li>• Salaries and expenditures/expenses related to human resources (personnel services)</li> <li>• Salaries and expenditures/expenses related to tax office services for the school district</li> <li>• Salaries and expenditures/expenses related to textbook custodian</li> <li>• Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report</li> <li>• Salaries and/or other expenditures associated with legal and risk management issues, including analysis of tax value limitation agreements</li> <li>• Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes</li> <li>• Salaries and expenditures/expenses associated with planning and research</li> <li>• Salaries and expenditures/expenses associated with community/public relations</li> <li>• Vehicles (including acquisition, maintenance and supplies) used for administrative personnel</li> <li>• Expenditures/expenses for bonding administrative personnel</li> <li>• Costs associated with records management</li> <li>• <u>Insurance</u> for administrative automobiles</li> <li>• Purchase of vehicles for administrative staff</li> <li>• Liability insurance for board of trustees and administrative personnel</li> </ul>	<ul style="list-style-type: none"> <li>• Portion of superintendent's salary associated with other duties such as instruction, campus leadership and support services (charge to appropriate function)</li> <li>• Incremental costs of tax collection due to purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts (Function 92)</li> <li>• Building and property insurance (Function 51)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> <li>• Salaries and expenditures/expenses related to a warehouse operation</li> <li>• 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)</li> <li>• Management Information Services (MIS) directors (Function 53)</li> <li>• Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable)</li> <li>• Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property and the collection of taxes (Function 99)</li> </ul>

- 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
- Amounts paid for monitors, conservators or management teams required by TEA

## 50 SUPPORT SERVICES – NON-STUDENT BASED SUPPORT SERVICES

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

### **R 51 FACILITIES MAINTENANCE AND OPERATIONS**

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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

Function 51 - Costs to Include:	Function 51 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Salaries and other expenditures/expenses for custodian services</li> <li>• Salaries and other expenditures/expenses for building and appliance maintenance</li> <li>• Salaries and other expenditures/expenses for property/casualty insurance</li> <li>• Supervisors, Directors, Assistant/Deputy Superintendents for facilities maintenance and operation</li> <li>• Premiums for blanket casualty insurance for physical facilities, including food service operations</li> <li>• Property insurance for band instruments, uniforms and other equipment</li> <li>• Property insurance for athletic uniforms and other athletic equipment</li> <li>• Acquisition of supplies and contracted maintenance for vehicles used for facilities maintenance and operation, including food service operations</li> <li>• Utilities for the entire school district, including food service operations</li> <li>• Salaries and expenditures/expenses related to a warehouse operation</li> <li>• Pre/post-employment physicals or drug testing for personnel classified in this function</li> <li>• Security systems that are part of a smoke detector system</li> <li>• Vehicles purchased for facilities maintenance and operation</li> </ul>	<ul style="list-style-type: none"> <li>• Acquisition or purchase of land and/or buildings (Function 81)</li> <li>• Remodeling or construction of buildings (Function 81)</li> <li>• Major improvement to sites (Function 81)</li> <li>• Initial installation or extension of service systems or other equipment (Function 81)</li> <li>• Security and monitoring expenditures (Function 52)</li> </ul>

## R52 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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

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

## R53 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 stand-alone microcomputers that provide services to multiple functions are to be recorded here.

For data processing expenditures associated with business office functions such as accounting and payroll, Code 750 is to be used. 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 53 - Costs to Include:	Function 53 - Costs to Exclude (with Correct Function):
<ul style="list-style-type: none"> <li>• Salaries and expenditures/expenses (including hardware/software maintenance) for PC networks that include student and general administrative software, license fees and serve multiple functions</li> <li>• Network managers for non-instructional computer networks</li> <li>• Salaries and expenditures/expenses (including hardware/ software maintenance) for minicomputers that include student and general administrative software and serve multiple functions</li> <li>• Salaries and expenditures/expenses (including hardware/ software development and maintenance) for mainframe computers that include student and general administrative software and serve multiple functions</li> <li>• Management Information Services (MIS) directors</li> <li>• Salaries and expenditures/expenses for webmaster (excluding costs attributable to instructional settings)</li> </ul>	<ul style="list-style-type: none"> <li>• Stand alone or networked computers used by a specific functional area (Charge to appropriate function)</li> <li>• Instructional computer networks, software, licensing fees, maintenance, supplies, staff and instructional computer lab teacher (Function 11)</li> <li>• Instructional Technology Coordinator (Function 11)</li> <li>• Webmaster in instructional setting (Function 11)</li> <li>• Staff who prepare and/or conduct inservice training or staff development for instructional and instructional related staff (includes instructional technology) (Function 13)</li> <li>• Library system software/license including stand-alone and networked applications (Function 12)</li> <li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li> </ul>

- Salaries and expenditures/expenses for technology network, data, or system security (excluding costs attributable to instructional settings)
- Salaries and expenditures/expenses information technology developer, programmer, tester, or systems analyst (excluding costs attributable to instructional settings)
- Network manager for instructional networks
- 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.

### R 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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

Function 61 - Costs to Include:	Function 61 - Costs to Exclude (with Correct Function):
<p>Salaries and related expenditures for community recreation services such as the operation of a school, library, swimming pool, and playgrounds for the public</p> <ul style="list-style-type: none"> <li>• Parenting programs</li> <li>• Parental involvement programs</li> <li>• Parent education/involvement liaison or coordinator</li> <li>• Parental and education services to adults other than adult basic education</li> <li>• Salaries and related expenditures for child care for teen parents attending school</li> <li>• Staff for child care for teachers or working parents</li> <li>• Baby-sitting after hours and after school daycare</li> <li>• Salaries and related expenditures for amnesty programs</li> <li>• Salaries and related expenditures for civic centers</li> <li>• Salaries and related expenditures for public health programs</li> <li>• Salaries and related expenditures for conducting meetings with parental advisory committees</li> <li>• Pre/post-employment physicals or drug testing for personnel classified in this function</li> </ul>	<ul style="list-style-type: none"> <li>• Upkeep and maintenance for buildings and grounds (Function 51)</li> <li>• Summer feeding program (Function 35)</li> <li>• After hours tutorial and enrichment (Function 11)</li> <li>• Adult basic education (Function 11)</li> </ul>

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

## 70 DEBT SERVICE

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

### R 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.

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"> <li>• Bond principal</li> <li>• Interest on bonds</li> <li>• Capital lease principal</li> <li>• Capital lease purchase interest</li> <li>• Principal on long-term debt</li> <li>• Interest on long-term debt</li> <li>• Interest on short term notes</li> <li>• Principal on school bus loans (that exceed one year in duration)</li> <li>• Interest on school bus loans</li> </ul>	<ul style="list-style-type: none"> <li>• 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)</li> <li>• Acquisition or purchase of land and/or buildings financed with debt (Function 81)</li> </ul>

## 80 CAPITAL OUTLAY

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

### R 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.

If specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed).

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

## 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.

### R 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

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. This function code is also used to account for all incremental costs associated with this activity.

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"> <li>• Purchase of WADA from other school districts</li> <li>• Purchase of WADA from the state</li> </ul>	<ul style="list-style-type: none"> <li>• Tuition paid by the school district for students to attend college during the regular school day (Function 11)</li> <li>• 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)</li> </ul>

### R 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).

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

### **R 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).

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

### **R 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).

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

### **R 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).

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

### **R 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.

<b>Function 99 - Costs to Include:</b>	<b>Function 99 Costs to Exclude (with Correct Function):</b>
<ul style="list-style-type: none"><li>• Salaries and related expenditures, including tuition, to obtain instructional services from another school district for grade levels not provided by the sending school district (Use Expenditure Object Code 6222)</li><li>• Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property (Use Expenditure Object Code 6213)</li></ul>	<ul style="list-style-type: none"><li>• Tuition paid by the school district for students to attend college during the regular school day (Function 11)</li><li>• 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)</li><li>• 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)</li></ul>



## Revenue Account 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 provide for local use in the code structure should be used.

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

Governmental Accounting Standards Board (GASB) Codification 1600.106 states that revenues and 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.

## 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. The 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 REVENUES FROM LOCAL AND INTERMEDIATE SOURCES

### **5710 LOCAL REAL AND PERSONAL PROPERTY TAXES**

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.



**R 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"> <li>• Taxes collected for the current year levy, October 1 to January 31</li> <li>• Current delinquent taxes collected (for the current year levy) between February 1 and the district's fiscal year-end</li> <li>• Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified on the original approved roll</li> <li>• 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</li> </ul>	<ul style="list-style-type: none"> <li>• Prior year taxes (taxes levied in prior years, Object 5712)</li> <li>• All taxes collected other than current year tax levy (Object 5712)</li> <li>• Penalties and interest (Object 5719)</li> <li>• Delinquent tax collection fees charged to taxpayer and paid to and attorney (Object 2110)</li> <li>• Overpayment of taxes for current year levy (Object 2310 for deferred revenue or Object 2110 for refund of overpaid taxes)</li> </ul>

**R 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"> <li>• All taxes collected for prior year levies</li> <li>• Taxes collected against county education district receivables purchased from successor-in-interest</li> <li>• 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</li> <li>• Local revenue received from former successor-in-interest entity of a former county education district</li> </ul>	<ul style="list-style-type: none"> <li>• All taxes collected for current year levy (Object 5711)</li> <li>• Penalties and interest (Object 5719)</li> <li>• Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110)</li> <li>• Overpayment of taxes for current year levy (Object 2310 for deferred revenue or Object 2110 for refund of overpaid taxes)</li> </ul>

**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.

**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 and tax levy, all of which is classified in either account 5711 or account 5712.

**R 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"><li>• All penalties and interest for tax collection</li></ul>	<ul style="list-style-type: none"><li>• Current year taxes (Object 5711)</li><li>• Prior year delinquent taxes (Object 5712)</li><li>• Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110)</li></ul>

**5720 LOCAL REVENUES REALIZED AS A RESULT OF SERVICES RENDERED TO OTHER SCHOOL DISTRICTS****R 5721 LOCAL REVENUES RESULTING FROM SALE OF WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) TO OTHER SCHOOL DISTRICTS**

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"><li>• Revenues in excess of what the district would normally receive from the Foundation School Program Act</li></ul>	<ul style="list-style-type: none"><li>• All other revenues</li></ul>

**R 5722 SHARED SERVICES ARRANGEMENTS – LOCAL REVENUES FROM MEMBER DISTRICTS**

This code is used to classify 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:
Examples of revenues classified in this account are: <ul style="list-style-type: none"><li>• Local revenue from member districts of shared services arrangements</li><li>• 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</li><li>• Local funds for sharing of personnel, such as librarians, counselors and nurses</li></ul>	<ul style="list-style-type: none"><li>• State funded revenue from shared service arrangements (Object 5841)</li><li>• Federal revenue from shared service arrangements (Object 5951)</li></ul>

**R 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:
Examples of revenues classified in this account are: <ul style="list-style-type: none"><li>• Local revenues received from fiscal agent of shared service arrangements</li><li>• 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</li><li>• Local/state funds for sharing of program personnel, such as librarians, counselors, and nurses</li></ul>	<ul style="list-style-type: none"><li>• State revenues received from fiscal agent of shared service arrangement (Object 5842)</li><li>• Federal revenue received from fiscal agent of shared service arrangement (Object 5952)</li></ul>

**5724-5726 RESERVED FOR FUTURE STATE DEFINITION**

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 5729, Local Revenue Resulting from Services Rendered to Other School Districts.

**R 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"><li>• Revenue for services to other school districts such as printing, transportation and maintenance services</li><li>• Tuition from other school districts</li><li>• Revenue received from other districts as registration fees for staff development</li><li>• 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 district</li><li>• Tuition paid from an enhanced service for specific students not offered by the sending school district</li><li>• Tuition paid for students being transferred under the Public Education Grand Program, Section 29.201, TEC</li></ul>	<ul style="list-style-type: none"><li>• Tuition from local sources (Object 5739)</li></ul>

**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 TUITION AND FEES – PRE K TUITION (CONVERT TO OBJECT CODE 5739 FOR PEIMS)**

This code is used to classify revenues realized for tuition and fees from Pre K tuition. For PEIMS reporting these accounts are converted to account 5739, Tuition and Fees.

**5736-5738 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.

**R 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.

Object 5739 Revenue to Include:	Object 5739 Revenue to Exclude:
<ul style="list-style-type: none"><li>• Driver education tuition</li><li>• Tuition from out of district patrons – regular day school</li><li>• Tuition from over age students</li><li>• Tuition for summer school</li><li>• Tuition from early childhood programs</li></ul>	<ul style="list-style-type: none"><li>• Tuition from other school districts (Object 5729)</li></ul>

**5740 OTHER REVENUES FROM LOCAL SOURCES****R 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 fund

Object 5741 Revenue to Include:	Object 5741 Revenue to Exclude:
<ul style="list-style-type: none"><li>• Earnings from permanent school funds and endowments</li></ul>	<ul style="list-style-type: none"><li>• All other revenues</li></ul>

**R 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 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:
<p>Interest from:</p> <ul style="list-style-type: none"><li>• Market gains</li><li>• U.S. government agency securities</li><li>• Commercial paper</li><li>• Sweep accounts</li><li>• Certificated of deposit</li><li>• Texas local governments (Texas municipalities)</li><li>• Investment pools</li></ul>	<ul style="list-style-type: none"><li>• Earnings from local permanent funds and endowments (Object 5741)</li></ul>

**R 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"> <li>Rent of a stadium, activity center, gym, school or other district owned facility</li> </ul>	<ul style="list-style-type: none"> <li>Ticket sales to athletic events (Object 5752)</li> <li>Revenue from extracurricular/co-curricular activities other than athletics (Object 5753)</li> </ul>

**R 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 gift 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"> <li>Donations of cash or the value of items donated</li> </ul>	<ul style="list-style-type: none"> <li>State and federal grants (Object 58XX or 59XX)</li> </ul>

**R 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"> <li>Gross proceeds from insurance companies for the repair or</li> </ul>	<ul style="list-style-type: none"> <li>All other revenue</li> </ul>

**R 5746 PROPERTY TAXES COLLECTED FOR TAX INCREMENT FUNDS**

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"> <li>Property taxes collected for Tax Increment Fund</li> </ul>	<ul style="list-style-type: none"> <li>Taxes collected for the current year levy, October 1 to January 31 (Object 5711)</li> <li>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)</li> <li>Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified o the original approved roll (Object 5711)</li> <li>Current delinquent taxes accrued for the 60 days beginning September 1 and ending August 29 depending on the district's fiscal year (Object 5711)</li> <li>All taxes collected for prior year levies (Object 5712)</li> <li>Taxes collected against county education district receivables purchased from successor-in-interest (Object 5712)</li> <li>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 (Object 5712)</li> </ul>

**R 5747 PENSION REVENUE**

This code is used to report revenue related to pensions as designated by TEA.

**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.

**R 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"><li>• Library Fines</li><li>• Revenue from sale of materials requested under open records</li><li>• Sale of curriculum materials</li><li>• Revenue from copy machines usage</li><li>• Concession sales not specifically attributable to athletics (in accordance with local policy)</li><li>• Application fees for tax value limitation agreements (Ex. Chapter 313)</li></ul>	<ul style="list-style-type: none"><li>• Concessions sales specifically attributable to athletics (in accordance with local policy; Object 5752)</li></ul>

**5750 REVENUES FROM CO-CURRICULAR, ENTERPRISING SERVICES OR ACTIVITIES**

**R 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 Include:
Full price payments for student and adult meals including: <ul style="list-style-type: none"><li>• Sale of milk</li><li>• Catering fees</li><li>• Reduced meal prices paid by students</li><li>• Sale of a la carte items</li></ul>	In the General and Special Revenue Funds: A Federal School Breakfast Program (Object 5921) Federal School Lunch Program (Object 5922), and Department of Agriculture (USDA) Commodities (Object 5923) In the Enterprise Fund: B National School Breakfast Program (Object 7955), National School Lunch Program (Object 7953) Department of Agriculture Commodities (Object 7954)

**R 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"> <li>• Ticket sales to athletic events</li> <li>• Concession sales specifically attributable to athletics (in accordance with local policy)</li> </ul>	<ul style="list-style-type: none"> <li>• Rental of a stadium, gym or other athletic facility (Object 5743)</li> <li>• Concession sales not specifically attributable to athletics (in accordance with local policy (Object 5749)</li> </ul>

**R 5753 EXTRACURRICULAR ACTIVITIES OTHER THEN ATHLETICS**

This code is used to classify revenues realized from extracurricular activities other than athletics.

Object 5753 Revenue to Include:	Object 5753 Revenue to Exclude:
<ul style="list-style-type: none"> <li>• Ticket sales or entry fees for extracurricular events where recorded by the district rather than by a student activity fund, according to local policy</li> </ul>	<ul style="list-style-type: none"> <li>• Athletic gate receipts (Object 5752)</li> </ul>

**R 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"> <li>• Fees charged by a printing department operated as an internal service fund</li> <li>• Health insurance or worker's compensation premiums charged for insurance programs operated on a self- funded basis as an internal service fund</li> </ul>	<ul style="list-style-type: none"> <li>• Interest earned on deposits accounted for in the internal service fund (Object 7955)</li> </ul>

**R 5755 ENTERPRISING SERVICE 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, Co-curricular/Extracurricular Activities.

**5756 RESERVED FOR FUTURE STATE DEFINITION**

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

**5757-5758 CO-CURRICULAR, ENTERPRISING SERVICES OR ACTIVITIES – LOCALLY DEFINED (CONVERT TO OBJECT CODE 5749 FOR PEIMS)**

These codes are used, at the option of the school district, to classify revenues realized from co-curricular or enterprising services or activities not defined elsewhere. For PEIMS reporting, these accounts are converted to account 5759, Co-curricular, Enterprising Services or Activities.

**R 5759 CO-CURRICULAR, ENTERPRISING SERVICES OR ACTIVITIES**

This code is used to classify revenues realized from co-curricular 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 RESOURCES****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 Resources.

**R 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 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"><li>Revenue from the city, county or other non-school district local government or administrative unit</li></ul>	<ul style="list-style-type: none"><li>Revenue from other school districts (Object 5729)</li><li>Revenue from state governmental entity (Object 58XX)</li><li>Revenue from federal governmental entities (Object 59XX)</li></ul>

**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 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.

**R 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"><li>Available School Fund Revenues</li></ul>	<ul style="list-style-type: none"><li>State technology and textbook allotment (Object 5829)</li><li>Foundation School Fund revenues (Object 5812)</li><li>Public Education Grant (Object 5812)</li><li>Optional Extended Year (Object 5812)</li><li>Parenting, Education and Pregnancy Grant (Object 5812)</li><li>State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812)</li></ul>



**R 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:
<ul style="list-style-type: none"><li>• 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</li><li>• Foundation School Fund Chapter 42 revenues</li><li>• Optional Extended Year</li><li>• Parenting, Education and Pregnancy Grant (PEP)</li><li>• State Supplemental Visually Impaired or Regional Day School for the Deaf</li><li>• Public Education Grant</li><li>• High School Allotment</li></ul>	<ul style="list-style-type: none"><li>• Federal revenue passed through a state agency (Object 5939)</li></ul>

**R 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.

**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.

**R 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 (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.

**R 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 Revenue to Include:	Object Revenue to Exclude:
<ul style="list-style-type: none"> <li>• State technology and textbook allotment</li> <li>• Facilities Grant</li> <li>• Revenues realized from the Texas Education Agency for programs not specified above</li> </ul>	<ul style="list-style-type: none"> <li>• Federal revenue passed through a state agency (Object 5939)</li> <li>• Available School Fund revenues (Object 5811)</li> <li>• The portion of a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district (Object 5812)</li> <li>• Foundation School Fund Chapter 42 revenues (Object 5812)</li> <li>• Optional Extended Year (Object 5812)</li> <li>• Parenting, Education and Pregnancy Grant (Object 5812)</li> <li>• State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812)</li> </ul>

**5830 STATE REVENUE FROM STATE OF TEXAS GOVERNMENT AGENCIES (OTHER THEN 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.

**R 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.

**R 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.

HB 1 of the 79<sup>th</sup> Legislature, 3<sup>rd</sup> 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 THEN 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).

**R 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"><li>Funds received from the Telecommunications Infrastructure Fund (TIF)</li></ul>	<ul style="list-style-type: none"><li>Federal revenues passed through a state agency (Object 5939)</li></ul>

**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

**R 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 revenue 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"><li>State revenues realized from member districts of a shared service arrangement</li></ul>	<ul style="list-style-type: none"><li>Locally funded revenue from member districts of shared service arrangement (Object 5722)</li><li>Federal revenues from members of a shared service arrangement (Object 5951)</li><li>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 5722)</li></ul>

**R 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"><li>State revenues realized from fiscal agents of a shared service arrangement</li></ul>	<ul style="list-style-type: none"><li>Locally funded revenues from shared services arrangement (Object 5723)</li><li>Federally funded revenues from shared services arrangement (Object 5952)</li><li>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)</li></ul>

**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.

**R 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 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).

**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.

**R 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.

**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.

**R 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)

**R 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"> <li>National School Lunch Program revenues</li> </ul>	<ul style="list-style-type: none"> <li>Revenues received for a summer Feeding Program (Object 5939)</li> <li>Revenues from School Breakfast Program (Object 5921)</li> </ul>

**R 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.

**R 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)**

This code is used to classify revenues realized from entities of the federal government, passed through state agencies other than Texas Education Agency.

**R 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 Finance Assistance. In addition, the expenditures associated with SHARS reimbursements will be subtracted from special education expenditures for maintenance of effort purposes.

**R 5932 MEDICAID ADMINISTRATIVE CLAIMING PROGRAM – MAR**

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.

**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).

**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).

**R 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.

**R 5941 IMPACT AID**

This code is used to classify revenues realized for payments in lieu of taxes, to be used for current general operation 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.

**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.

**R 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 about. 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. Example 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

- R 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.
- R 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
- R 5959 SHARED SERVICES ARRANGEMENT – FEDERAL REVENUES**  
This code is used to classify revenues realized for federal programs received through a shared services arrangement not otherwise 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.



# Expenditure Account 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

*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.

## **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 un-matured 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).

### **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 COST ACCOUNTS

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.

### 6110-6119 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.

#### **6111 RESERVED FOR FUTURE STATE DEFINITION**

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

#### **R 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 may be used with Function 11 (Instruction) and Function 13 (Curriculum Development and Instructional Staff Development). Other professionals should be coded to the function code used in their payroll record.

#### **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 EXTRA DUTY STIPENDS - LOCALLY DEFINED PROFESSIONAL SALARIES OR WAGES**

This code is used, at the option of the school district, to classify wages paid to professional employees for performing duties beyond the normal working day and for amounts above the school district's standard pay for additional qualifications. For PEIMS reporting, this account is converted to 6119.

#### **6117 PART-TIME OR TEMPORARY - LOCALLY DEFINED PROFESSIONAL SALARIES OR WAGES**

This code is used, at the option of the school district, to classify wages paid to professional employees hired on a part-time or temporary basis. For PEIMS reporting, this account is converted to 6119.

#### **6118 EXTRA DUTY - LOCALLY DEFINED PROFESSIONAL SALARIES OR WAGES**

This code is used, at the option of the school district, to classify wages paid to professional personnel for performing duties beyond the normal working day. For PEIMS reporting, this account is converted to 6119.

#### **R 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
- \* 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

### 6120-6129 SUPPORT PERSONNEL

These codes are used to classify the gross salary and wage expenditures/expenses for support personnel.

**R 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.

**R 6122      SALARIES OR WAGES FOR SUBSTITUTE SUPPORT PERSONNEL (EFFECTIVE 2008-09)**

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.

**6125      PART-TIME/TEMPORARY SUPPORT PERSONNEL-LOCALLY DEFINED SUPPORT SALARIES OR WAGES**

This code is used, at the option of the school district, to classify wages paid to support personnel hired on a part-time or temporary basis. For PEIMS reporting, this account is converted to Object Code 6129.

**6127-6128      UNASSIGNED - LOCALLY DEFINED SUPPORT PERSONNEL SALARIES OR WAGES**

These locally defined codes are not used at this time

**R 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.

**6130-6139      EMPLOYEE ALLOWANCES**

Employee allowances are amounts paid to employees for which the employee is not required to render a detailed accounting.

**R 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.

**R 6132      SUPPLEMENTAL COMPENSATION UNDER ARTICLE 3.50-8, INSURANCE CODE (DELETED 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 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**

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

**6134      IN-DISTRICT TRAVEL - LOCALLY DEFINED EMPLOYEE ALLOWANCES**

This code is used, at the option of the school district, to classify allowance paid to compensate employees for in- district travel costs incurred for which the employee is not required to render a detailed accounting. For PEIMS reporting, this account is converted to Object Code 6139.

**6135      UNASSIGNED - LOCALLY DEFINED EMPLOYEE ALLOWANCES**

This locally defined code is not used at this time.

**6136 CELLULAR TELEPHONE - LOCALLY DEFINED EMPLOYEE ALLOWANCES**

This code is used to classify allowance paid to compensate employees for cellular telephone costs incurred for which the employee is not required to render a detailed accounting. For PEIMS reporting, this account is converted to Object Code 6139.

**6137-6138 UNASSIGNED - LOCALLY DEFINED EMPLOYEE ALLOWANCES**

These locally defined codes are not used at this time.

**R 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
<ul style="list-style-type: none"> <li>* Automobile allowances</li> <li>* Housing allowances</li> <li>* Cell phone allowance</li> <li>* Uniform and meal allowance</li> <li>* In-kind payments unless exempted under Internal Revenue Service (IRS)</li> </ul>	<ul style="list-style-type: none"> <li>Ⓢ Mileage reimbursement for travel for actual miles driven (Object 641X)</li> </ul>

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.

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.

**6141-6149 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.

**R 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.

**R 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.

**R 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.

**R 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.

**R 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.

**R 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 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.

**R 6147 PENSION EXPENSE**

This code is used for expenses related to pensions as designated by TEA.

**6148 UNASSIGNED - LOCALLY DEFINED EMPLOYEE BENEFITS**

This locally defined code is not used at this time.

**R 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.

**615X-619X 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 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.

### 6210-6219 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, including all related expenses covered by the professional services contract.

**R 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

**R 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.

**R 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 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. If payments are made to another governmental entity, function code 99 (Other Intergovernmental Charges) should be used; otherwise, function code 41 (General Administration) should be used.

**R 6214 LOBBYING (EFFECTIVE FISCAL YEAR 2008-09)**

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 VISITING TEAMS - LOCALLY DEFINED PROFESSIONAL SERVICES**

This code is used to classify fees and other related costs for visiting teams including athletic event gate proceeds. For PEIMS reporting, these accounts are converted to Object Code 6219.

**6217 EVENT SERVICES - LOCALLY DEFINED PROFESSIONAL SERVICES**

This code is used to classify fees and other related costs for events such as non-employee game help. For PEIMS reporting, these accounts are converted to Object Code 6219.

**6218 SECURITY SERVICES - LOCALLY DEFINED PROFESSIONAL SERVICES**

This code is used to classify fees and other related costs for security services provided by non-employees or contracted services. For PEIMS reporting, these accounts are converted to Object Code 6219.

**R 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  
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.

**6220-6229 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.

**R 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.

**R 6222 STUDENT TUITION - PUBLIC SCHOOLS**

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 (Function Code 94), and transfer students under Section 21.082 of the TEC where one school district transfers entire grades of students to another school district.

**R 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).

**R 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). 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 UNASSIGNED - LOCALLY DEFINED TUITION AND TRANSFER PAYMENTS**

These locally defined codes are not used at this time.

**R 6229 TUITION AND TRANSFER PAYMENTS**

This code is used to classify expenditures/expenses for tuition and transfer payments not detailed above.

**6230-6239 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 UNASSIGNED - LOCALLY DEFINED EDUCATION SERVICE CENTER SERVICES**

These locally defined codes are not used at this time.

**R 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
- \* 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.

**6240-6249 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.

**6244 UNASSIGNED - LOCALLY DEFINED CONTRACTED MAINTENANCE AND REPAIR**

This locally defined code is not used at this time.

- 6245 VEHICLES - CONTRACTED MAINTENANCE AND REPAIR LOCALLY DEFINED**  
This code is used to classify expenditures/expenses for normal contracted maintenance and repair of vehicles. For PEIMS reporting, this account is converted to Object Code 6249.
- 6246 UNASSIGNED - LOCALLY DEFINED CONTRACTED MAINTENANCE AND REPAIR**  
This locally defined code is not used at this time.
- 6247 BUILDINGS - LOCALLY DEFINED CONTRACTED MAINTENANCE AND REPAIR**  
This code is used to classify expenditures/expenses for contracted maintenance and repair 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. For PEIMS reporting, this account is converted to Object Code 6249
- 6248 UNASSIGNED - LOCALLY DEFINED CONTRACTED MAINTENANCE AND REPAIR**  
This locally defined code is not used at this time.
- R 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"> <li>* Office equipment</li> <li>* Furniture</li> <li>* Computers</li> <li>* Copiers</li> <li>* District-owned telephone systems</li> <li>* Facsimile machines</li> <li>* Software upgrades</li> <li>* Maintenance agreement fees</li> <li>* Other equipment when the repairs are provided by an outside individual or firm</li> </ul>	<ul style="list-style-type: none"> <li>* Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX)</li> <li>* Purchase of site licenses, single user software, etc. (Object 6399, or 6659)</li> </ul>

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.

## **6250-6259 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.

- 6255 WATER / SEWER - LOCALLY DEFINED UTILITIES**  
This code is used to classify expenditures/expenses for water, wastewater treatment, and sanitation (garbage disposal). For PEIMS reporting, these accounts are converted to Object Code 6259.
- 6256 TELEPHONE / FAX / TELECOM - LOCALLY DEFINED UTILITIES**  
This code is used to classify expenditures/expenses for telephone services and telecommunication charges for cellular telephones, pagers, modem line charges, facsimile charges, etc. For PEIMS reporting, these accounts are converted to Object Code 6259.
- 6257 ELECTRICITY - LOCALLY DEFINED UTILITIES**  
This code is used to classify expenditures/expenses for electricity. For PEIMS reporting, these accounts are converted to Object Code 6259.



**6258 GAS FOR HEATING AND COOLING - LOCALLY DEFINED UTILITIES**

This code is used to classify expenditures/expenses for natural gas, propane, coal and any other fuel used for the heating and cooling of buildings. For PEIMS reporting, these accounts are converted to Object Code 6259.

**R 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

**6260-6269 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.

**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 COPIER RENTAL - LOCALLY DEFINED RENTALS - OPERATING LEASES**

This code is used to classify expenditures/expenses for rentals under operating leases for copiers. For PEIMS reporting, these accounts are converted to Object Code 6269.

**6265 CHARTER BUSES - LOCALLY DEFINED RENTALS - OPERATING LEASES**

This code is used to classify expenditures/expenses for rentals under operating leases for chartered buses. For PEIMS reporting, these accounts are converted to Object Code 6269.

**6266-6268 UNASSIGNED - LOCALLY DEFINED RENTALS - OPERATING LEASES**

These locally defined codes are not used at this time.

**R 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

**627X - 628X RESERVED FOR FUTURE STATE DEFINITION**

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

**6290 - 6299 MISCELLANEOUS CONTRACTED SERVICES**

The following object codes are used to classify expenditures/expenses for miscellaneous contracted services not included above.



**R 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.

**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 UNASSIGNED - LOCALLY DEFINED MISCELLANEOUS CONTRACTED SERVICES**

These locally defined codes are not used at this time.

**R 6299 MISCELLANEOUS CONTRACTED SERVICES**

This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere.

## **6300 SUPPLIES AND MATERIALS ACCOUNTS**

This major classification includes all expenditures/expenses for supplies and materials.

**6310-6319 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.

**R 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 UNASSIGNED - LOCALLY DEFINED SUPPLIES FOR MAINTENANCE AND/OR OPERATIONS**

These locally defined codes are not used at this time.

**R 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

## **6320-6329 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.

### **R 6321 INSTRUCTIONAL MATERIALS (FORMERLY 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 UNASSIGNED - LOCALLY DEFINED READING MATERIALS**

These locally defined codes are not used at this time.

### **R 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. 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.

## **6330-6339 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 UNASSIGNED - LOCALLY DEFINED TESTING MATERIALS**

These locally defined codes are not used at this time.

### **R 6339 TESTING MATERIALS**

This code is used to classify expenditures/expenses for testing materials including test booklets.

## **6340-6349 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, Co-curricular/Extracurricular Activities.

### **R 6341 FOOD**

This code is used to classify expenditures/expenses for food, including related costs such as transportation, handling, processing, etc.

### **R 6342 NON-FOOD**

This code is used to classify expenditures/expenses for non-food items such as napkins, straws, brooms, etc.

### **R 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.

**R 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.

\* 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 UNASSIGNED - LOCALLY DEFINED FOOD SERVICE SUPPLIES**

This locally defined code is not used at this time.

**R 6349 FOOD SERVICE SUPPLIES**

This code is used to classify miscellaneous food service supplies not specifically defined elsewhere.

**635X-638X RESERVED FOR FUTURE STATE DEFINITION**

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

**6390-6399 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 RECYCLING - LOCALLY DEFINED SUPPLIES AND MATERIALS**

This code is used to classify expenditures/expenses related to recycling. For PEIMS, this account is converted to Object Code 6399.

**6396 OBSOLETE INVENTORY - LOCALLY DEFINED SUPPLIES AND MATERIALS**

This code is used, at the option of the school district, to classify expenditures/expenses related to obsolete inventory. For PEIMS, this account is converted to Object Code 6399.

**6397 EQUIPMENT LESS THAN \$5,000 - LOCALLY DEFINED SUPPLIES AND MATERIALS**

This code is used, at the option of the school district, to classify expenditures/expenses for equipment with a unit cost of more than \$500 (except for technology equipment: \$100-\$5,000) but less than \$5,000, necessary for the instruction process and/or for administration. For PEIMS, this account is converted to Object Code 6399.

**6398 UNASSIGNED - LOCALLY DEFINED SUPPLIES AND MATERIALS**

This locally defined code is not used at this time.

## **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:
<ul style="list-style-type: none"><li>* Consumable teaching and office items such as paper, pencils, forms, postage, etc.</li><li>* Workbooks</li><li>* Audio-visual aids such as filmstrips, VCR tapes, CD/DVD disks, diskettes, computer tapes, software</li><li>* Site licenses, single use software that has a per-unit cost of less than \$5,000</li><li>* Supplies for a satellite dish and other supplies for technology</li></ul>	<ul style="list-style-type: none"><li>* Purchase of furniture, technology equipment, software, and capital outlay items having a per-unit cost of \$5,000 or more (Object 6639)</li><li>* 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)</li></ul>

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.

### **6410-6419 TRAVEL, SUBSISTENCE AND STIPENDS**

These expenditure object codes are to be used to classify travel, subsistence and stipends to both employees and non-employees.

#### **R 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 OMB Circular A-87 regulations. Any travel reimbursed from state funds and federal funds that are received from the Texas 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, in-service training, etc. Membership dues are classified in account 6495, Dues.

#### **R 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)

#### **R 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 TRAVEL TO AND FROM PRACTICE - LOCALLY DEFINED TRAVEL AND SUBSISTENCE**

This code is used, at the option of the school district, to classify the expenditures/expenses for student transportation to and from athletic practice sites for middle and high school students. For PEIMS, these accounts are converted to Object Code 6419.

**6418 UNASSIGNED - LOCALLY DEFINED TRAVEL AND SUBSISTENCE**

This locally defined code is not used at this time.

**R 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 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.

**6420-6429 INSURANCE AND BONDING COSTS**

These codes are 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 cover student injuries that take place while participating in athletics are classified in Function 36, Co-curricular/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.

**6425-6426 UNASSIGNED - LOCALLY DEFINED INSURANCE AND BONDING COSTS**

These locally defined codes are not used at this time.

**6427 LIABILITY INSURANCE - LOCALLY DEFINED INSURANCE AND BONDING COSTS**

This code is used, at the option of the school district, to classify costs for liability insurance. For PEIMS, these accounts are converted to Object Code 6429.

**6428 PROPERTY INSURANCE - LOCALLY DEFINED INSURANCE AND BONDING COSTS**

This code is used, at the option of the school district, to classify costs for property insurance. For PEIMS, these accounts are converted to Object Code 6429.

**R 6429 INSURANCE AND BONDING COSTS**

This code is used to classify costs for insurance, including property insurance, liability insurance, bonding costs, athletic insurance, etc.

**6430-6439 ELECTION COSTS**

These codes are 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.

**6434-6438 UNASSIGNED - LOCALLY DEFINED ELECTION COSTS**

These locally defined codes are not used at this time.

**R 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.

**6440-6449 DEPRECIATION EXPENSE OF PROPRIETARY AND NONEXPENDABLE TRUST FUNDS**

These codes are 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 UNASSIGNED - LOCALLY DEFINED DEPRECIATION EXPENSE**

These locally defined codes are not used at this time.

**R 6449 DEPRECIATION EXPENSE**

This code is used to classify depreciation expense of capital assets owned by Proprietary Fund Types or Nonexpendable Trust Funds.

**645X-648X RESERVED FOR FUTURE STATE DEFINITION**

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

**6490-6499 MISCELLANEOUS OPERATING COSTS**

These codes are used to classify expenditures/expenses for operating costs not mentioned above.

**6491 STATUTORILY REQUIRED PUBLIC NOTICES**

**This code is used to classify expenditures/expenses to publish all statutorily required public notices in the newspaper by the school district or their representative.**

**R 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.

**R 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 classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

**R 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 co-curricular/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.

**R 6495 DUES - (EFFECTIVE FISCAL YEAR 2008-09)**

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.

- 6497 FEES - LOCALLY DEFINED MISCELLANEOUS OPERATING COSTS (CHANGE EFFECTIVE 2008-09)**  
This code is used, at the option of the school district, to classify expenditures/expenses for fees not classified under the Object 6495 Dues. For PEIMS, these accounts are converted to Object Code 6499.
- 6498 STUDENT AWARDS AND INCENTIVES - LOCALLY DEFINED MISCELLANEOUS OPERATING COSTS**  
This code is used, at the option of the school district, to classify expenditures/expenses for student awards and incentives such as prizes for students. For PEIMS, these accounts are converted to Object Code 6499.
- R 6499 MISCELLANEOUS OPERATING COSTS**  
This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:
- \* Fees and dues (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
- Any local option codes that are used at the local option are to be converted to account 6499 for PEIMS reporting.

## 6500 DEBT SERVICE ACCOUNTS

This major classification includes all expenditures for debt service. All debt service object codes must be used only with Function 71, Debt Service.

### 6510-6519 DEBT PRINCIPAL

These expenditure object codes are used to classify all expenditures to retire debt principal in Function 71, Debt Service.

**R 6511 BOND PRINCIPAL**

This code is used to classify expenditures to retire the principal of bonds.

**R 6512 CAPITAL LEASE PRINCIPAL**

This code is used to classify expenditures to retire the principal of long-term capital leases.

**R 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 UNASSIGNED - LOCALLY DEFINED DEBT SERVICE

These locally defined codes are not used at this time.

**R 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.

### 6520-6529 INTEREST EXPENDITURES / EXPENSES

These expenditure object codes are used to classify all interest expenditures/expenses in Function 71, Debt Service.

**R 6521 INTEREST ON BONDS**

This code is used to classify expenditures/expenses to pay interest on bonds.



**R 6522 CAPITAL LEASE INTEREST**

This code is used to classify expenditures/expenses to pay interest on capital leases

**R 6523 INTEREST ON DEBT**

This code is used to classify expenditures/expenses to pay interest on debt.

**R 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.

**R 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**

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

**6527-6528 UNASSIGNED - LOCALLY DEFINED INTEREST EXPENDITURES/EXPENSES**

These locally defined codes are not used at this time.

**R 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.

**653X-658X RESERVED FOR FUTURE STATE DEFINITION**

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

**6590-6599 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.

**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 UNASSIGNED - LOCALLY DEFINED OTHER DEBT SERVICE EXPENDITURES/EXPENSES**

These locally defined codes are not used at this time.

**R 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.

## **6600 CAPITAL OUTLAY—LAND, BUILDINGS AND EQUIPMENT ACCOUNTS**

This major classification is used to classify expenditures for capital assets. See Capital Assets section for capital asset requirements.

**6610-6619 LAND PURCHASE AND IMPROVEMENT**

These expenditure object codes are used to classify the acquisition or major improvement of a school district's land.

**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 UNASSIGNED - LAND PURCHASE & IMPROVEMENTS LOCALLY DEFINED**

These locally defined codes are not used at this time

**R 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.

**6620-6629 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 CONTRACTED CONSTRUCTION IMPROVEMENT - LOCALLY DEFINED BUILDING PURCHASE, CONSTRUCTION OR IMPROVEMENTS**

This code is used, at the option of the school district, to classify associated fees and expenditures for construction improvements. For PEIMS, this account is converted to Object Code 6629.

**6625 ARCHITECT FEES - LOCALLY DEFINED BUILDING PURCHASE, CONSTRUCTION OR IMPROVEMENTS**

This code is used, at the option of the school district, to classify associated architect fees and expenditures to purchase buildings

**6626 OTHER PROFESSIONAL FEES - LOCALLY DEFINED BUILDING PURCHASE, CONSTRUCTION OR IMPROVEMENTS**

This code is used, at the option of the school district, to classify other professional fees. For PEIMS, this account is converted to Object Code 6629.

**6627 PROJECT RELATED CONTRACTOR SERVICES – MISC COSTS - LOCALLY DEFINED BUILDING PURCHASE, CONSTRUCTION OR IMPROVEMENTS**

This code is used, at the option of the school district, to project related contractor services – misc. costs. For PEIMS, this account is converted to Object Code 6629

**6628 REIMBURSABLE EXPENSES - LOCALLY DEFINED BUILDING PURCHASE, CONSTRUCTION OR IMPROVEMENTS**

This code is used, at the option of the school district, to classify associated reimbursable expenditures to purchase buildings or for materials, labor, etc., to construct and remodel buildings. For PEIMS, this account is converted to Object Code 6629.

**R 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.

**6630-6639 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

**R 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 UNASSIGNED - FURNITURE AND EQUIPMENT LOCALLY DEFINED**

These locally defined codes are not used at this time.

**R 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"><li>* Telephone systems</li><li>* Intercommunication and telecommunication systems</li><li>* Mainframe and mini-computers</li><li>* High-capacity copy machines</li><li>* Purchase of site licenses, single use software, etc., if more than \$5,000 or more per unit costs</li></ul>	<ul style="list-style-type: none"><li>* Contract programming non-ownership (Object 6219)</li><li>* Lease purchases with \$5,000 or more per unit costs (Object 6659)</li><li>* Maintenance fees and/or upgrades (Object 6249)</li><li>* Purchase of site licenses, single use software, network fees, etc., less than \$5,000 (Object 6399 or 6659)</li><li>* 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)</li></ul>

**6640-6649 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.

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

**R 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**

**6644-6648 UNASSIGNED - CAPITAL ASSETS LOCALLY DEFINED**

These locally defined codes are not used at this time.

**6644-6648 UNASSIGNED - CAPITAL ASSETS LOCALLY DEFINED**

These locally defined codes are not used at this time

**R 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.

## **6650-6659 CAPITAL ASSETS UNDER CAPITAL LEASES**

These expenditure object codes are used to classify capital assets under capital leases.

### **R 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 UNASSIGNED - CAPITAL ASSETS UNDER CAPITAL LEASE LOCALLY DEFINED**

These locally defined codes are not used at this time.

### **R 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.

<b>Object 6659 Expenditures to Include:</b>	<b>Object 6659 Expenditures to Exclude:</b>
Lease purchase of: <ul style="list-style-type: none"><li>* Telephone systems</li><li>* Intercommunication and telecommunication systems</li><li>* Mainframe and mini-computers</li><li>* High-capacity copy machines</li><li>* Site licenses and single use software purchase etc., if a lease purchase for \$5,000 or more per unit</li></ul>	<ul style="list-style-type: none"><li>* Contract programming non-ownership (Object 6219)</li><li>* Maintenance fees and/or upgrades (Object 6249)</li><li>* Purchase of site licenses, single use software, network fees, etc. (Object 6399 if less than \$5,000, or 6669, if in the library)</li></ul>

## **6660 - 6669 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 UNASSIGNED - LIBRARY BOOKS AND MEDIA LOCALLY DEFINED**

These locally defined codes are not used at this time.

### **R 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 Sept. 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 Resource

## **7000 OTHER RESOURCES/Non-OPERATING REVENUE**

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 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). The credit entry is to the object code 3700 – Budgetary Fund Balance. At the end of the period, this account is credited when fund balance is debited. This control account is to be used at the option of the school district.

**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 Program 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 REVENUE**

**7910-7949 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.

**R 7911 ISSUANCE OF BONDS**

This code is used to record the face amount of bonds that are issued.

**R 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.

**R 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.

**R 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.

**R 7915 OPERATING TRANSFERS IN**

This code is used to classify operating transfers from other funds of the school district.

**R 7916 PREMIUM OR DISCOUNT ON ISSUANCE OF BONDS**

This code is used to classify the premium or discount on the issuance of bonds.

**R 7917 PREPAID INTEREST**

This code is used to classify prepaid interest in the connection with the issuance and/or defeasance of bonds.

**R 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 or gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.

**R 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 insurances 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.

**R 7949      OTHER RESOURCES**

This code is used to record other resources not classified above.

**7950-7989 NON-OPERATING REVENUES PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS ONLY)**

Non-operating revenues (accounts 7951-7989) consist of non-operating revenues that are recoded 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.

**R 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.

**R 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)

**R 7953      NATIONAL SCHOOL LUNCH PROGRAM**

This code is used to record not-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)

**R 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.

- R7955 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 investments. Earnings from investments in the general or special revenue fund are to be recorded in the revenue code 5742.
- R7956 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.
- R7957 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 OBJECT CODE 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.
- R7989 OTHER NON-OPERATING REVENUES**  
This code is used to classify amounts received from other non-operating revenue sources.
- 7990 RESERVED FOR FUTURE STATE DEFINITION**
- 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.

## 8000 OTHER RESOURCES/Non-OPERATING Expenses

- R8911 OPERATING TRANSFERS OUT**  
This code is used to classify operating transfers to other funds of the school district.
- R8912 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.
- R8913 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.
- R8949 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 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).

# 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.

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.

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.

## CAMPUS ORGANIZATIONS

A campus organization unit is usually 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.

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).

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).

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.

**R 001- 040 HIGH SCHOOL CAMPUSES**

Use the campus numbers assigned to high school campuses for the school district in the Texas School Directory.

- \* 002 - Waco High School
- \* 003 - University High School
- \* 004 - Challenge Academy
- \* 005 - GL Wiley Opportunity Center
- \* 006 - A.J. Moore Academy (closed)
- \* 007 - Brazos High School

**R 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.

- \* 041 - Lake Air Middle School (closed)
- \* 043 - Cesar Chavez Middle School
- \* 044 - Tennyson Middle School
- \* 045 - University Middle School (closed)
- \* 048 - G.W. Carver Middle School
- \* 049 - Brazos Middle School (closed)
- \* 050 – Indian Spring Middle School

**R 101–698 ELEMENTARY SCHOOL CAMPUSES**

Use the campus numbers assigned to elementary school campuses for the school district in the Texas School Directory.

- \* 101 - Alta Vista Elementary School
- \* 103 - Bell's Hill Elementary School
- \* 104 - Brook Avenue Elementary School
- \* 105 - Cedar Ridge Elementary School
- \* 106 - Crestview Elementary School
- \* 107 - Dean Highland Elementary School
- \* 108 - Doris Miller Elementary School (closed)
- \* 109 - Hillcrest Professional Development Magnet School
- \* 110 - J.H. Hines Elementary School
- \* 112 - Kendrick Elementary School
- \* 115 - Meadowbrook Elementary School (closed)
- \* 116 - Mountainview Elementary School
- \* 118 - North Waco Elementary School (closed)
- \* 120 - Parkdale Elementary School
- \* 121 - Provident Heights Elementary School
- \* 125 - Sul Ross Professional Development School (closed)
- \* 126 - Viking Hills Elementary School (closed)
- \* 127 - Lake Air Montessori Magnet School
- \* 129 - West Avenue Elementary School
- \* 130 - South Waco Elementary School

**R 699 SUMMER SCHOOL ORGANIZATION**

Use this organization code for any summer school and intersession that is provided by the school district.



## ADMINISTRATIVE ORGANIZATIONS

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.

**R 701 ORGANIZATION UNIT - SUPERINTENDENT'S OFFICE**

Use this organization code for all expenditures related to the superintendent's office (Function 41 only).

**R 702 ORGANIZATION UNIT - SCHOOL BOARD**

Use this organization code for all expenditures related to the school board (Function 41 only).

**R 703 ORGANIZATION UNIT - TAX COSTS**

Use this organization code for all expenditures related to the cost of levying and collecting taxes (Function 41 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**

These codes are used, at the option of the school district, to define administrative organizational units that are considered direct costs.

**R 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**

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.

**R 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.

**R 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.

**800-870 ORGANIZATION UNITS - LOCALLY DEFINED**

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.

***R* 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.

***R* 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).

## 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.

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. 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.

$$\begin{array}{l} \text{Expenditures} \\ \text{coded by the} \\ \text{school district to} \\ \text{specific Enhanced} \\ \text{PICs} \end{array} + \begin{array}{l} \text{Allocations of expenditures} \\ \text{to Enhanced PICs from the} \\ \text{Undistributed PIC (99)} \\ \text{based upon instructional} \\ \text{FTEs} \end{array} + \begin{array}{l} \text{Expenditures associated with} \\ \text{a school district as a member} \\ \text{of a shared services} \\ \text{arrangement which are coded} \\ \text{to specific Enhanced PICs} \end{array} = \begin{array}{l} \text{Total expenditures used for} \\ \text{monitoring purposes such as} \\ \text{maintenance of effort,} \\ \text{comparability and compliance} \\ \text{with State Board of Education} \\ \text{rules on indirect costs} \end{array}$$

## 1X BASIC SERVICES

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.

## R 11

## BASIC EDUCATIONAL SERVICES

The costs incurred to provide the basic services for education/instruction to students in grades K-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)
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> <li>* Basic services for education/ instruction (K-12) prescribed by Texas law, including: <ul style="list-style-type: none"> <li>- Regular education program for limited English proficiency students</li> </ul> </li> <li>* District/campus improvement plan</li> <li>* Honors, college preparatory courses</li> <li>* Advanced placement courses not designated as part of a gifted and talented program</li> <li>* Adult basic and secondary education services</li> <li>* Section 504 students</li> <li>* Physical education (P.E.) classes when athletic activities take place, but P.E. or P.E. equivalent credit is issued</li> <li>* Foreign language courses</li> <li>* TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation</li> <li>* Day Care Cost</li> <li>* In School Suspension Program</li> <li>* Parenting Classes</li> <li>* Services for an elective alternative education program for students not at risk of dropping out of school</li> </ul>	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> <li>* Gifted and talented services (PIC 21)</li> <li>* Advanced placement services designated as part of a gifted and talented program (PIC 21)</li> <li>* 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)</li> <li>* 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)</li> <li>* Basic services for DAEPs (PIC 28)</li> <li>* Services for alternative education programs (nondisciplinary) that do not represent costs for providing services to students at risk of dropping out of school, as defined under Section 29.081 TEC (PIC 31)</li> <li>* Costs for nondisciplinary alternative education programs (PIC 26)</li> <li>* AEP costs (Basic and Supplemental)</li> <li>* SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30)</li> <li>* SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24)</li> <li>* Title I, Part A services</li> <li>* PK funded from basic education allotment during one- half of full-day program. (PIC 32)</li> </ul>

## 2X ENHANCED SERVICES

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.

**R 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.

<b>Program Intent Code 21 Costs to Include:</b>	<b>Program Intent Code 21 Costs to Exclude (with Correct Program)</b>
Costs incurred relating to: * Gifted and talented programs * Advanced placement courses designated as part of a gifted and talented program	Costs incurred relating to: * 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

**R 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.

<b>Program Intent Code 22 Costs to Include :</b>	<b>Program Intent Code 22 Costs to Exclude (with Correct Program Intent Code):</b>
Costs incurred relating to: * Career and Technical for Handicapped (VEH) * Employment preparation services * 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	Costs incurred relating to: * Vocational adjustment classes - VAC (PIC 23) * Quasi - Vocational classes in Middle School and Junior High (PIC 11) * Career and Technical courses that do not meet the state guidelines (PIC 11) * All DAEP related cost

**R 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.

<b>Program Intent Code 23 Costs to Include :</b>	<b>Program Intent Code 23 Costs to Exclude (with Correct Program Intent Code):</b>
Costs incurred relating to: * Students who are served in the special education program under identified instructional settings such as: - 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	Costs incurred relating to: * Services to Section 504 students (PIC 11) * Career and Technical for Handicapped (VEH) (PIC22) * Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11) All DAEP related cost

<ul style="list-style-type: none"> <li>• Residential Facility</li> <li>• Nonpublic contract</li> <li>• Vocational Adjustment Class (VAC)</li> <li>• Mainstream (support for students in inclusive setting)</li> </ul> <p>* <b>Students with identified disabilities under the Individuals with Disabilities Education Act and TEC</b></p> <p>* <b>Special Education directors, coordinators or supervisors</b></p> <p>* <b>State funded special education extended year program</b></p> <p>* <b>Services to preschool students with disabilities (ages below 5)</b></p>	
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## R 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, as defined by Section 29.081, Texas Education Code:</p> <ul style="list-style-type: none"> <li>* Intensive instructional programs</li> <li>* State Compensatory Education (SCE) supplemental instructional activities for students at risk of dropping out of school</li> <li>* Concentrated instructional staff resources</li> <li>* Reduction of class size</li> <li>* Teacher assistants</li> <li>* 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</li> <li>* Extension of the instructional day, week and/or year</li> <li>* Implementation of individual and small group tutorials</li> <li>* Purchase of specialized computer-assisted instruction</li> </ul>	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> <li>* Basic services (PIC 11)</li> <li>* Services for nondisciplinary alternative education programs (Basic and Supplemental Costs)</li> <li>* Services for disciplinary alternative education programs (Basic and Supplemental Costs)</li> <li>* SCE costs incurred to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30)</li> <li>* Day Care Cost (PIC 11)</li> <li>* In School Suspension Program (PIC 11)</li> <li>* Parenting Classes (PIC 11)</li> </ul>

<ul style="list-style-type: none"> <li>* Purchase of specialized instructional supplies and materials</li> <li>* Specialized instructional equipment</li> <li>* TAKS remediation</li> <li>* Dropout recovery/dropout intervention services at high school/middle school campuses/centers</li> <li>* School Reform programs</li> <li>* Individualized instruction programs</li> <li>* Summer/intersession programs</li> <li>* Local programs to "close the gap"</li> <li>* Visiting teachers</li> <li>* Improvements and enhancements to programs for limited English proficiency (LEP) students</li> <li>* Mentorship programs</li> <li>* Residential placement programs</li> <li>* Costs for modified curriculum for instructional provided to migrant students</li> <li>* Costs incurred to provide supplemental services in support of Title I, Part A</li> </ul>	
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## **R 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 to related to required courses. These services include the bilingual basic program of instruction and special assistance increase cognitive academic language proficiencies in English.

These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

<b>Program Intent Code 25 Costs to Include:</b>	<b>Program Intent Code 25 - Costs to Exclude (with Correct Program</b>
Costs incurred relating to: <ul style="list-style-type: none"> <li>* Services intended to make students proficient in English</li> <li>* Provision of a bilingual program</li> <li>* Provision of ESL instruction</li> <li>* Instruction in primary language</li> <li>* Increase in cognitive academic language proficiencies</li> <li>* Bilingual services to immigrant students</li> <li>* Program and student evaluation</li> <li>* Instructional materials and equipment</li> <li>* Staff development</li> <li>* Supplemental staff expenses</li> <li>* Salary supplements for teachers</li> <li>* Supplies required for quality instruction and smaller class size</li> </ul>	Costs incurred relating to: <ul style="list-style-type: none"> <li>* Foreign language courses (PIC 11)</li> <li>* All DAEP related cost</li> <li>* Full salary of bilingual/ESL instructors</li> </ul>



**R 26****NON-DISCIPLINARY ALTERNATIVE EDUCATION PROGRAMS – AEP SERVICES**

Effective September 1, 2004. All costs incurred services to students who are separated from the regular classroom to a non-disciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

<b>Program Intent Code 26 Costs to Include:</b>	<b>Program Intent Code 26 Costs to Exclude (with Correct Program Intent Code):</b>
<p>Non-disciplinary AEP education program costs:</p> <ul style="list-style-type: none"> <li>* A program specifically designed to serve students at risk of dropping out of school, as defined by TEC, Section 29.081</li> <li>* English language arts, mathematics, science, history, and self-discipline</li> <li>* Educational and behavioral needs</li> <li>* Supervision</li> <li>* Counseling</li> <li>* Parental involvement</li> <li>* Security</li> <li>* Mentoring services program for students at risk of dropping out of school</li> <li>* 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)</li> <li>* 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)</li> </ul>	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> <li>* State Compensatory Education (SCE) costs to provide services in support of Title I, Part A school-wide campuses with 40% or greater educationally disadvantaged students (PIC 30)</li> <li>* Costs incurred to provide supplemental services in support of Title I, Part A targeted assistance program. (PIC 24)</li> <li>* Service under Title I, Part A</li> <li>* Services for an elective alternative education program for students not at risk of dropping out of school (PIC 11)</li> <li>* Day Care cost (PIC 11)</li> <li>* In School Suspension Program (PIC 11)</li> <li>* Parenting classes (PIC 11)</li> </ul>

**R 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.

<b>Program Intent Code 28 Costs to Include:</b>	<b>Program Intent Code 28 – Costs to Exclude (with Correct Program Intent Code):</b>
<p>DAEP base level education program costs:</p> <ul style="list-style-type: none"> <li>* English language arts, mathematics, science, history, and self-discipline</li> <li>* Educational and behavioral needs</li> <li>* Supervision</li> <li>* Counseling</li> <li>* Parental involvement</li> <li>* Security</li> <li>* Mentoring services program for students at risk of dropping out of school</li> </ul>	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> <li>* Nondisciplinary AEPs (Basic and supplemental costs)</li> <li>* Supplemental costs for disciplinary alternative education program services (PIC 29)</li> <li>* SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30)</li> </ul>



<ul style="list-style-type: none"> <li>* 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)</li> <li>* 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)</li> </ul>	<ul style="list-style-type: none"> <li>* SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24)</li> <li>* Services under Title I, Part A</li> <li>* Day Care Cost (PIC 11)</li> <li>* In School Suspension Program (PIC 11)</li> <li>* Parenting Classes (PIC 11)</li> </ul>
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## R 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):
DAEP supplemental SCE costs: <ul style="list-style-type: none"> <li>* English language arts, mathematics, science, history, and self-discipline</li> <li>* Educational and behavioral needs</li> <li>* Supervision</li> <li>* Counseling</li> <li>* Parental involvement</li> <li>* Security</li> <li>* Mentoring services program for students at risk of dropping out of school</li> <li>* 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)</li> <li>* 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)</li> </ul>	Costs incurred relating to: <ul style="list-style-type: none"> <li>* Basic services for DAEPs (PIC 28)</li> <li>* Nondisciplinary AEPs (Basic and supplemental costs)</li> <li>* AEP costs (Basic and Supplemental)</li> <li>* SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30)</li> <li>* SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24)</li> <li>* Title I, Part A services</li> <li>* Day Care Cost (PIC 11)</li> <li>* In School Suspension Program (PIC 11)</li> <li>* Parenting Classes (PIC 11)</li> </ul>

### 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 must 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 implement the following eight components of a Title I, Part A schoolwide program:</p> <ol style="list-style-type: none"> <li>(1) <b>A comprehensive needs assessment</b> 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. Data obtained from the needs assessment provide the foundation for the goals of the comprehensive schoolwide plan</li> <li>(2) <b>Schoolwide reform strategies that: provide opportunities for all children to meet the state's academic standards, particularly low- achieving children.</b> The schoolwide plan also should address how the school will determine if student needs have been met.</li> </ol>	<p>SCE costs incurred relating to:</p> <ul style="list-style-type: none"> <li>* Basic and supplemental services a AEPs and DAEPs</li> <li>* SCE costs incurred to provide supplemental services in support Title I, Part A targeted assistance program. (PIC 24)</li> <li>* Day Care Cost (PIC 11)</li> <li>* In School Suspension Program (PIC 11)</li> <li>Parenting classes (PIC 11)</li> </ul>

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| <p>(3) <b>Instruction by highly qualified teachers</b> (refer to the NCLB Program Coordination web page for additional information:<br/><a href="http://www.tea.state.tx.us/nclb/">http://www.tea.state.tx.us/nclb/</a>)</p> <p>(4) <b>High quality and ongoing professional development</b> for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff.</p> |  |
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**R 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.

The 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.

**R 32**

**PRE-KINDERGARTEN (EFFECTIVE FISCAL YEAR 2011/12)**

This program intent code is to be used to account for the costs incurred for pre-kindergarten programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills

**R 33**

**PRE-KINDERGARTEN - SPECIAL EDUCATION (EFFECTIVE FISCAL YEAR 2013/14)**

This program intent code is to be used to account for the costs incurred for Special Education pre-kindergarten programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills

**R 34**

**PRE-KINDERGARTEN – COMPENSATORY EDUCATION (EFFECTIVE FISCAL YEAR 2013/14)**

This program intent code is to be used to account for the costs incurred for Compensatory Education pre- kindergarten programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills

**R 35**

**PRE-KINDERGARTEN – BILINGUAL EDUCATION (EFFECTIVE FISCAL YEAR 2013/14)**

This program intent code is to be used to account for the costs incurred for Bilingual Education pre- kindergarten programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills

**R 36**

**EARLY EDUCATION ALLOTMENT**

This program intent code is to be used to account for the costs incurred to fund programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade

**R 37**

**DYSLEXIA**

This program intent code is to be used to account for the costs incurred for each student that a school district serves who has been identified as having dyslexia or a related disorder

**R 38**

**COLLEGE, CAREER and MILITARY READINESS**

This program intent code is to be used to account for at least 55 percent of funds that must be used in grades 8 through 12 to improve college, career and military readiness outcomes

**39-6X RESERVED FOR FUTURE STATE DEFINITION**

These program intent codes are reserved for future state definition and are not to be used by school district

## 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: * Bus driver training and driver education provided by education service centers * Other services as designated by education service centers	Costs incurred relating to: ☹ Services specifically defined in other program intent codes (appropriate PIC)

## 9X OTHER

R 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.

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 (Co-curricular/Extracurricular Activities) and other functions if applicable.

Other Costs: For the General Fund for Function 36 (Co-curricular/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.

Program Intent Code 91 Costs to Include:	Program Intent Code 91 Costs to Exclude (with Correct Program Intent Code):
Costs incurred relating to: ☹ 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.)	Costs incurred relating to: ☹ Additional salaries and related expenditures/

R 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):
Costs incurred relating to: * 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)	Costs incurred relating to: ☹ 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)

# Campus Budgets



## 002 - Waco High School

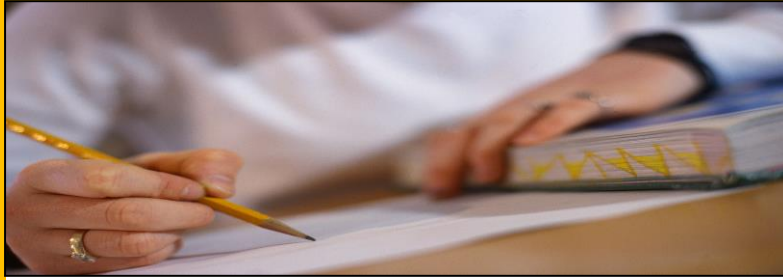
2020 N. 42<sup>nd</sup> St.  
Waco, Texas 76710  
254-776-1150

Sterlin Mcgruder, Principal

Grades 9-12

2023-2024 General Fund Budget		22 -23	23-24
		Budgeted Expenditures	Budgeted Expenditures
11	Instruction	11,110,174	11,237,262
12	Instructional Resources and Media Services	124,664	98,795
13	Instructional Staff Development and Curriculum Development	66,793	57,254
21	Instructional Leadership	-	
23	School Leadership	103,849	1,088,973
31	Guidance, Counseling and Evaluation Svcs	719,275	889,407
32	Social Work Services	35,741	35,291
33	Health Services	102,470	104,734
34	Student Transportation		
35	Food Services		
36	Extracurricular Activities	1,420,171	1,495,633
41	General Administration		
51	Plant Maintenance and Operations	1,083,938	1,088,564
52	Security and Monitoring Services	1,658	2,218
53	Data Processing Services		
61	Community Services	3,500	3,500
71	Debt Service		
81	Facilities Acquisition and Construction		
95	Payments to Juvenile Justice Alternative Education Prog.		
97	Payments to Tax Increment Fund		
Total Appropriations		\$ 14,772,233	\$ 16,101,631
2022-2023 Special Revenue Funds			
240	Food Service	\$ 308,341	\$ 365,058
Total Campus Appropriations		\$ 15,080,574	\$ 16,466,689

Student Data: Ethnicity 2022-2023						Position Information (FTE's) 2023-2024	
Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other		
EC						Instruction	152.00
PreK						Library	1.00
K						Staff Development	
1						Campus Administration	16.00
2						Guidance & Counseling	9.00
3						Health Services	2.00
4						Other Support	19.00
5							
6							
7							
8							
9	31.24%	0.29%	56.21%	0.14%	12.13%		
10	33.52%	0.19%	54.02%	0.19%	12.07%		
11	31.88%	0.72%	56.52%		10.87%		
12	25.94%	1.34%	58.82%		13.90%		
Total Enrollment					2,011	Total Staff	199.00



# 004 - Challenge Academy

2015 Alexander Ave.  
Waco, Texas 76708  
254-754-0803

Chris Rankin, Principal

Grades 3-12

## 2023-2024 General Fund Budget

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Svcs		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities		
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.	650,000	585,000
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 650,000	\$ 585,000
2022-2023 Special Revenue Funds		
240 Food Service	\$ -	\$ -
Total Campus Appropriations	\$ 650,000	\$ 585,000

## Student Data: Ethnicity 2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5					
6	66.67%		33.33%		
7	66.67%				33.33%
8	33.33%		66.67%		
9	27.27%		63.64%		9.09%
10	25.00%		75.00%		
11					
12					100.00%
Total Enrollment					25

## Position Information (FTE's) 2023-2024

Instruction	
Library	
Staff Development	
Campus Administration	
Guidance & Counseling	
Health Services	
Other Support	
Total Staff	0.00





**003 - University High School  
A.J. Moore Academy**

3201 S. New Road  
Waco, Texas 76706

254-756-1843

Alonzo McAdoo, Principal  
James Stewart, Dean of Academics

Grades 9-12

2023-2024 General Fund Budget		22 -23	23-24
		Budgeted Expenditures	Budgeted Expenditures
11	Instruction	\$ 9,340,471	\$ 9,664,743
12	Instructional Resources and Media Services	87,020	87,718
13	Instructional Staff Development and Curriculum Development	30,500	35,000
21	Instructional Leadership		
23	School Leadership	1,029,981	1,076,298
31	Guidance, Counseling and Evaluation Svcs	681,676	821,708
32	Social Work Services	38,156	35,237
33	Health Services	78,149	62,553
34	Student Transportation		
35	Food Services		
36	Extracurricular Activities	1,458,873	1,504,464
41	General Administration		
51	Plant Maintenance and Operations	1,099,479	1,097,202
52	Security and Monitoring Services	1,106	1,331
53	Data Processing Services	1,106	
61	Community Services	10,000	6,664
71	Debt Service		
81	Facilities Acquisition and Construction		
95	Payments to Juvenile Justice Alternative Education Prog.		
97	Payments to Tax Increment Fund		
Total Appropriations		\$ 13,856,517	\$ 14,392,918
2022-2023 Special Revenue Funds			
240	Food Service	\$ 319,526	\$ 331,563
Total Campus Appropriations		\$ 14,176,043	\$ 14,724,481

Student Data: Ethnicity 2022-2023						Position Information (FTE's) 2023-2024	
Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other		
EC						Instruction	124.00
PreK						Library	1.00
K						Staff Development	
1						Campus Administration	14.00
2						Guidance & Counseling	9.00
3						Health Services	1.00
4						Other Support	15.00
5							
6							
7							
8							
9	20.76%	0.17%	72.26%	0.17%	6.64%		
10	19.13%	0.24%	74.33%		6.30%		
11	17.63%		77.41%	0.55%	4.41%		
12	19.00%		74.67%	0.33%	6.00%		
Total Enrollment					1,678	Total Staff	164.00





## 005 - GL Wiley Opportunity Center

1030 E. Live Oak  
Waco, Texas 76704  
254-757-3829

John Weeks, Principal

Grades 6-12

2023-2024 General Fund Budget		22 -23	23-24
		Budgeted Expenditures	Budgeted Expenditures
11	Instruction	\$ 1,223,692	\$ 124,876
12	Instructional Resources and Media Services		
13	Instructional Staff Development and Curriculum Development	2,200	200
21	Instructional Leadership		
23	School Leadership	424,339	425,560
31	Guidance, Counseling and Evaluation Svcs	86,734	87,501
32	Social Work Services		
33	Health Services	34,315	34,648
34	Student Transportation		
35	Food Services		
36	Extracurricular Activities		
41	General Administration		
51	Plant Maintenance and Operations	226,487	246,705
52	Security and Monitoring Services		
53	Data Processing Services		
61	Community Services		
71	Debt Service		
81	Facilities Acquisition and Construction		
95	Payments to Juvenile Justice Alternative Education Prog.		
97	Payments to Tax Increment Fund		
Total Appropriations		\$ 1,997,767	\$ 919,490
2022-2023 Special Revenue Funds			
240	Food Service	\$ 16,884	
Total Campus Appropriations		\$ 2,014,651	\$ 919,490

Student Data: Ethnicity 2022-2023						Position Information (FTE's) 2023-2024	
Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other		
EC						Instruction	20.00
PreK						Library	
K						Staff Development	
1							
2							
3			100.00%				
4	50.00%		50.00%			Campus Administration	6.00
5	100.00%					Guidance & Counseling	1.00
6	46.15%		53.85%			Health Services	
7	75.00%		25.00%			Other Support	2.00
8	54.55%		45.45%				
9	56.52%		39.13%		4.35%		
10	46.15%		38.46%		15.38%		
11	28.57%		71.43%				
12	66.67%		33.33%				
Total Enrollment					92	Total Staff	29.00



## 007 - Brazos High School

3005 Edna  
Waco, TX 76708  
245-754-9422

Daphanie Latchison, Principal

Dropout Prevention

### 2023-2024 General Fund Budget

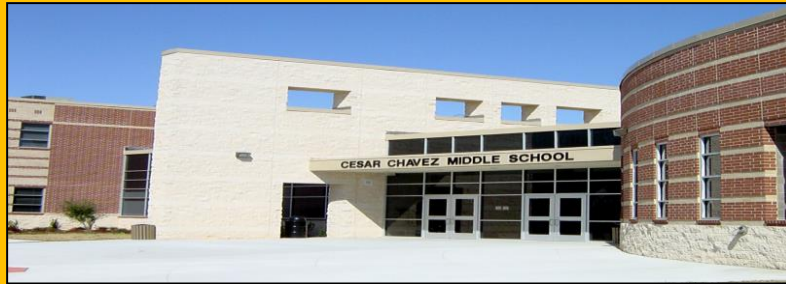
	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 852,132	\$ 724,754
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development	5,374	
21 Instructional Leadership		
23 School Leadership	272,909	284,935
31 Guidance, Counseling and Evaluation Svcs	155,629	157,213
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities		
41 General Administration		
51 Plant Maintenance and Operations	53,666	56,659
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services	68,923	70,482
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 1,408,633	\$ 1,294,043
2022-2023 Special Revenue Funds		
240 Food Service	\$ 18,736	
Total Campus Appropriations	\$ 1,427,369	\$ 1,294,043

### Student Data: Ethnicity 2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5					
6					
7					
8					
9			100.00%		
10	55.6%		44.44%		
11	48.2%		51.85%		
12	45.7%		43.48%		10.87%
Total Enrollment					86

### Position Information (FTE's) 2023-2024

Instruction	10.00
Library	
Staff Development	
Campus Administration	4.00
Guidance & Counseling	2.00
Health Services	
Other Support	2.00
Total Staff	18.00



### 043 - César Chávez Professional Development Middle School

700 South 15<sup>th</sup> Street

Waco, Texas 76706

254-750-3736

Lena Ortiz, Principal

Grades 6-8

#### 2023-2024 General Fund Budget

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 4,576,569	\$ 4,723,374
12 Instructional Resources and Media Services	35,111	36,078
13 Instructional Staff Development and Curriculum Development	73,210	80,527
21 Instructional Leadership		
23 School Leadership	588,181	611,450
31 Guidance, Counseling and Evaluation Svcs	154,743	238,819
32 Social Work Services	1,290	-
33 Health Services	42,125	45,620
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	122,883	128,624
41 General Administration		
51 Plant Maintenance and Operations	443,337	467,019
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services	30,000	1,500
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 6,067,449	\$ 6,333,011
2022-2023 Special Revenue Funds		
240 Food Service	\$ 127,255	\$ 170,685
Total Campus Appropriations	\$ 6,194,704	\$ 6,503,696

#### Student Data: Ethnicity 2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5					
6	20.75%		74.34%		4.91%
7	26.37%		65.20%		8.42%
8	23.84%	0.33%	71.85%		3.97%
9					
10					
11					
12					
Total Enrollment					840

#### Position Information (FTE's) 2023-2024

Instruction	63.00
Library	2.00
Staff Development	1.00
Campus Administration	9.00
Guidance & Counseling	2.00
Health Services	1.00
Other Support	6.00
Total Staff	84.00



**044 - Tennyson Middle School**  
**Atlas Academy**  
 6100 Tennyson Dr.  
 Waco, Texas 76710  
 254-772-1440

Bradford McMillan, Principal

Grades 6-8

2023-2024 General Fund Budget		22 -23	23-24
		Budgeted Expenditures	Budgeted Expenditures
11	Instruction	\$ 4,589,544	\$ 4,842,466
12	Instructional Resources and Media Services	3,000	2,500
13	Instructional Staff Development and Curriculum Development	202,836	97,812
21	Instructional Leadership		
23	School Leadership	516,622	507,486
31	Guidance, Counseling and Evaluation Svcs	15,118	157,001
32	Social Work Services		
33	Health Services	46,191	43,294
34	Student Transportation		
35	Food Services		
36	Extracurricular Activities	126,802	128,075
41	General Administration		
51	Plant Maintenance and Operations	470,746	436,998
52	Security and Monitoring Services		555
53	Data Processing Services		
61	Community Services	30,000	1,150
71	Debt Service		
81	Facilities Acquisition and Construction		
95	Payments to Juvenile Justice Alternative Education Prog.		
97	Payments to Tax Increment Fund		
Total Appropriations		\$ 6,000,859	\$ 6,217,337
2022-2023 Special Revenue Funds			
240	Food Service	\$ 119,174	\$ 168,006
Total Campus Appropriations		\$ 6,120,033	\$ 6,385,343

Grade	Student Data: Ethnicity				
	2022-2023				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5					
6	26.51%	0.29%	56.77%	0.29%	16.14%
7	31.25%	0.85%	56.25%	0.28%	11.36%
8	31.33%		53.00%		15.67%
9					
10					
11					
12					
Total Enrollment					999

Position Information (FTE's)	
2023-2024	
Instruction	68.00
Library	1.00
Staff Development	1.00
Campus Administration	9.00
Guidance & Counseling	2.00
Health Services	1.00
Other Support	5.00
Total Staff	87.00



**050 - G.W. Carver  
Middle School**  
1601 J.J. Flewellen Road  
Waco, Texas 76704  
254-757-0787

Reggie Lewis, Principal

Grades 6-8

2023-2024 General Fund Budget		22 -23	23-24
		Budgeted Expenditures	Budgeted Expenditures
11	Instruction	\$ 6,036,133	\$ 5,500,048
12	Instructional Resources and Media Services	117,333	111,759
13	Instructional Staff Development and Curriculum Development	243,411	77,140
21	Instructional Leadership		
23	School Leadership	988,639	1,055,497
31	Guidance, Counseling and Evaluation Svcs	260,787	266,926
32	Social Work Services	87,291	86,812
33	Health Services	79,551	87,674
34	Student Transportation		
35	Food Services		
36	Extracurricular Activities	64,287	39,099
41	General Administration		
51	Plant Maintenance and Operations	519,664	338,896
52	Security and Monitoring Services	1,000	555
53	Data Processing Services		
61	Community Services	80,468	131,920
71	Debt Service		
81	Facilities Acquisition and Construction		
95	Payments to Juvenile Justice Alternative Education Prog.		
97	Payments to Tax Increment Fund		
Total Appropriations		\$ 8,478,564	\$ 7,696,326
2022-2023 Special Revenue Funds			
240	Food Service	\$ 220,053	\$ 266,105
Total Campus Appropriations		\$ 8,698,617	\$ 7,962,431

Student Data: Ethnicity 2022-2023						Position Information (FTE's) 2023-2024	
Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other		
EC						Instruction	77.00
PreK						Library	2.00
K						Staff Development	1.00
1						Campus Administration	15.00
2						Guidance & Counseling	3.00
3						Health Services	1.00
4						Other Support	8.00
5							
6	39.10%		52.26%		8.65%		
7	41.80%		50.78%		7.42%		
8	35.64%		56.00%		8.36%		
9							
10							
11							
12							
Total Enrollment					-	Total Staff	107.00



# 101 - Alta Vista Elementary School

3637 Alta Vista Drive  
Waco, Texas 76706  
254-662-3050

Lindsey Helton, Principal

Grades PK-5

## 2023-2024 General Fund Budget

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 3,179,747	\$ 3,229,831
12 Instructional Resources and Media Services	37,141	37,696
13 Instructional Staff Development and Curriculum Development	146,803	124,794
21 Instructional Leadership		
23 School Leadership	34,486	345,982
31 Guidance, Counseling and Evaluation Svcs	82,084	82,780
32 Social Work Services		
33 Health Services	49,072	49,269
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	561	
41 General Administration		
51 Plant Maintenance and Operations	125,630	130,264
52 Security and Monitoring Services	200	718
53 Data Processing Services		
61 Community Services	38,800	36,000
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 3,694,524	\$ 4,037,334
2022-2023 Special Revenue Funds		
240 Food Service	\$ 78,206	\$ 92,086
Total Campus Appropriations	\$ 3,772,730	\$ 4,129,420

## Student Data: Ethnicity 2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	17.91%		71.64%		10.45%
K	24.36%		51.28%		24.36%
1	18.89%		65.56%	1.11%	14.44%
2	31.33%		55.42%		13.25%
3	27.03%		58.11%		14.86%
4	21.52%		65.82%		12.66%
5	13.51%	1.35%	72.97%		12.16%
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					545

## Position Information (FTE's) 2023-2024

Instruction	66.00
Library	1.00
Staff Development	1.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	2.00
Total Staff	77.00





# **103 - Bell's Hill Professional Development School**

2100 Ross  
Waco, Texas 76704  
254-750-5100

Kristie Ingram, Principal

Grades PK-5

## **2023-2024 General Fund Budget**

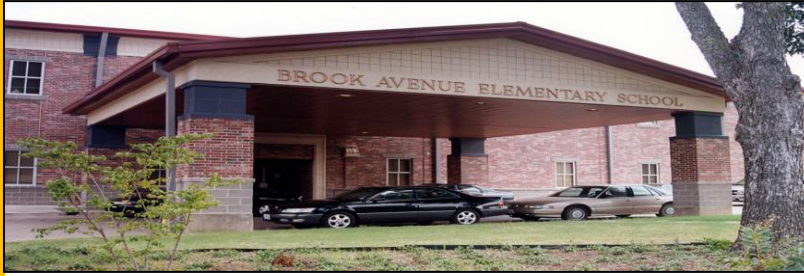
	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 4,209,009	\$ 4,377,985
12 Instructional Resources and Media Services	800	800
13 Instructional Staff Development and Curriculum Development	800	800
21 Instructional Leadership		
23 School Leadership	442,572	435,860
31 Guidance, Counseling and Evaluation Svcs	155,488	157,858
32 Social Work Services		
33 Health Services	71,331	71,988
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	561	563
41 General Administration		
51 Plant Maintenance and Operations	440,050	446,790
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 5,320,611	\$ 5,492,644
2022-2023 Special Revenue Funds		
240 Food Service	\$ 116,485	\$ 149,362
Total Campus Appropriations	\$ 5,437,096	\$ 5,642,006

## **Student Data: Ethnicity 2022-2023**

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	50.00%		50.00%		
PreK	2.74%		95.89%		1.37%
K	4.80%		94.40%		0.80%
1	3.31%		95.04%		1.65%
2	3.54%		92.92%		3.54%
3	4.96%		93.39%		1.65%
4	8.89%		90.00%		1.11%
5	5.22%		93.04%		1.74%
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					760

## **Position Information (FTE's) 2023-2024**

Instruction	78.00
Library	
Staff Development	
Campus Administration	7.00
Guidance & Counseling	2.00
Health Services	1.00
Other Support	6.00
Total Staff	94.00



**104 - Brook Avenue  
Elementary School**

720 Brook Ave.  
Waco, Texas 76708  
254-750-3562

Lorena Ferrales, Principal

Grades PK-5

**2023-2024 General Fund Budget**

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 2,360,126	\$ 2,447,754
12 Instructional Resources and Media Services	39,374	38,789
13 Instructional Staff Development and Curriculum Development	20,000	83,445
21 Instructional Leadership		
23 School Leadership	335,088	331,290
31 Guidance, Counseling and Evaluation Svcs	79,722	
32 Social Work Services		
33 Health Services	46,168	47,295
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	561	6,383
41 General Administration		
51 Plant Maintenance and Operations	114,576	126,191
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 2,995,615	\$ 3,081,147
2022-2023 Special Revenue Funds		
240 Food Service	\$ 66,596	\$ 84,653
Total Campus Appropriations	\$ 3,062,211	\$ 3,165,800

**Student Data: Ethnicity  
2018-2019**

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK			100.00%		
K	40.32%		53.23%		6.45%
1	55.81%		39.53%		4.65%
2	52.73%		45.45%		1.82%
3	37.70%		49.18%		13.11%
4	37.74%		56.60%		5.66%
5	39.58%		54.17%		6.25%
6	77.27%				22.73%
7					
8					
9					
10					
11					
12					
Total Enrollment					369

**Position Information (FTE's)  
2023-2024**

Instruction	39.00
Library	1.00
Staff Development	
Campus Administration	5.00
Guidance & Counseling	
Health Services	1.00
Other Support	2.00
Total Staff	48.00





# **105 - Cedar Ridge Elementary School**

2115 Meridian Ave.  
Waco, Texas 76708  
254-756-1241

Erin Lange, Principal

Grades PK-5

## **2023-2024 General Fund Budget**

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 2,749,476	\$ 2,794,178
12 Instructional Resources and Media Services	300	300
13 Instructional Staff Development and Curriculum Development	8,839	9,382
21 Instructional Leadership		
23 School Leadership	317,245	327,586
31 Guidance, Counseling and Evaluation Svcs	75,279	70,051
32 Social Work Services		
33 Health Services	73,482	76,359
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	561	2,063
41 General Administration		
51 Plant Maintenance and Operations	259,223	278,422
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		1,000
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
<b>Total Appropriations</b>	<b>\$ 3,484,405</b>	<b>\$ 3,559,341</b>
<b>2022-2023 Special Revenue Funds</b>		
240 Food Service	\$ 75,038	\$ 96,147
<b>Total Campus Appropriations</b>	<b>\$ 3,559,443</b>	<b>\$ 3,655,488</b>

## **Student Data: Ethnicity 2022-2023**

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC			100.00%		
PreK	23.40%		61.70%		14.89%
K	31.25%	1.56%	54.69%		12.50%
1	25.35%		59.15%		15.49%
2	35.38%		56.92%		7.69%
3	35.21%		53.52%		11.27%
4	27.59%	1.72%	67.24%		3.45%
5	27.54%	1.45%	62.32%		8.70%
6					
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10					
11					
12					
<b>Total Enrollment</b>					<b>447</b>

## **Position Information (FTE's) 2023-2024**

Instruction	51.00
Library	
Staff Development	
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	4.00
<b>Total Staff</b>	<b>62.00</b>



**106 - Crestview  
Elementary School**

1120 New Road  
Waco, Texas 76710  
254-776-1704

Samantha Craytor, Principal

Grades PK-5

2023-2024 General Fund Budget		22 -23	23-24
		Budgeted Expenditures	Budgeted Expenditures
11	Instruction	\$ 2,696,310	\$ 2,835,322
12	Instructional Resources and Media Services	450	1,760
13	Instructional Staff Development and Curriculum Development	12,100	12,750
21	Instructional Leadership		
23	School Leadership	306,200	319,722
31	Guidance, Counseling and Evaluation Svcs	75,556	67,580
32	Social Work Services		
33	Health Services	41,519	84,169
34	Student Transportation		
35	Food Services		
36	Extracurricular Activities	561	563
41	General Administration		
51	Plant Maintenance and Operations	254,794	258,801
52	Security and Monitoring Services		300
53	Data Processing Services		
61	Community Services		
71	Debt Service		
81	Facilities Acquisition and Construction		
95	Payments to Juvenile Justice Alternative Education Prog.		
97	Payments to Tax Increment Fund		
Total Appropriations		\$ 3,387,490	\$ 3,580,967
2022-2023 Special Revenue Funds			
240	Food Service	\$ 84,716	\$ 128,130
Total Campus Appropriations		\$ 3,472,206	\$ 3,709,097

Student Data: Ethnicity 2022-2023						Position Information (FTE's) 2023-2024	
Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other		
EC	11.11%		55.56%		33.33%	Instruction	51.00
PreK	21.05%		68.42%		10.53%	Library	
K	33.33%		50.98%		15.69%	Staff Development	
1	36.11%		51.39%		12.50%	Campus Administration	5.00
2	30.26%		59.21%		10.53%	Guidance & Counseling	1.00
3	26.98%		60.32%		12.70%	Health Services	1.00
4	31.82%		65.15%		3.03%	Other Support	3.00
5	33.33%		56.14%		10.53%		
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11							
12							
Total Enrollment					451	Total Staff	61.00



**107 - Dean Highland  
Elementary School**

3300 Maple  
Waco, Texas 76707  
254-752-3751

Sharina Hubbard, Principal

Grades PK-5

**2023-2024 General Fund Budget**

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 3,378,215	\$ 3,325,789
12 Instructional Resources and Media Services	5,311	2,811
13 Instructional Staff Development and Curriculum Development	5,000	3,800
21 Instructional Leadership		
23 School Leadership	428,537	314,445
31 Guidance, Counseling and Evaluation Svcs	153,722	152,076
32 Social Work Services		
33 Health Services	68,765	69,466
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	561	563
41 General Administration		
51 Plant Maintenance and Operations	336,986	361,386
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		250
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
<b>Total Appropriations</b>	<b>\$ 4,377,097</b>	<b>\$ 4,230,586</b>
<b>2022-2023 Special Revenue Funds</b>		
240 Food Service	\$ 117,394	\$ 144,542
<b>Total Campus Appropriations</b>	<b>\$ 4,494,491</b>	<b>\$ 4,375,128</b>

**Student Data: Ethnicity  
2022-2023**

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	27.91%		62.79%		9.30%
K	21.43%		76.19%		2.38%
1	26.88%		59.14%	1.08%	12.90%
2	14.77%		75.00%		10.23%
3	14.56%		74.76%	0.97%	9.71%
4	27.96%		61.29%		10.75%
5	22.34%		63.83%		13.83%
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12					
<b>Total Enrollment</b>					<b>598</b>

**Position Information (FTE's)  
2023-2024**

Instruction	54.00
Library	
Staff Development	
Campus Administration	5.00
Guidance & Counseling	2.00
Health Services	1.00
Other Support	51.00
<b>Total Staff</b>	<b>113.00</b>



# **109 - Hillcrest Professional Development Magnet School**

4225 Pine Avenue  
Waco, Texas 76710  
254-772-4286

Haley Dean, Principal

Grades PK-5

## **2023-2024 General Fund Budget**

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 2,161,695	\$ 2,266,774
12 Instructional Resources and Media Services	50	1,075
13 Instructional Staff Development and Curriculum Development	2,700	4,746
21 Instructional Leadership		
23 School Leadership	314,290	326,378
31 Guidance, Counseling and Evaluation Svcs	71,055	74,215
32 Social Work Services		
33 Health Services	45,061	45,235
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	2,772	3,336
41 General Administration		
51 Plant Maintenance and Operations	192,469	208,048
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 2,790,092	\$ 2,929,807
2022-2023 Special Revenue Funds		
240 Food Service	\$ 84,926	\$ 80,965
Total Campus Appropriations	\$ 2,875,018	\$ 3,010,772

## **Student Data: Ethnicity 2022-2023**

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	9.09%		61.36%		29.55%
K	13.64%		51.52%		34.85%
1	10.77%		56.92%		32.31%
2	14.71%		63.24%		22.06%
3	20.00%		49.23%		30.77%
4	10.77%		64.62%		24.62%
5	22.39%		58.21%		19.40%
6					
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11					
12					
Total Enrollment					440

## **Position Information (FTE's) 2023-2024**

Instruction	40.00
Library	
Staff Development	
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	3.00
Total Staff	50.00



# 110 - J. H. Hines Elementary School

301 Garrison St.  
Waco, Texas 76704  
254-753-1362

Cynthia Wise, Principal

Grades PK-5

## 2023-2024 General Fund Budget

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 2,434,984	\$ 2,721,640
12 Instructional Resources and Media Services	34,210	32,665
13 Instructional Staff Development and Curriculum Development	223,825	145,265
21 Instructional Leadership		
23 School Leadership	330,132	442,892
31 Guidance, Counseling and Evaluation Svcs	75,556	84,690
32 Social Work Services	73,432	73,924
33 Health Services	69,259	71,127
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	87,388	46,212
41 General Administration		
51 Plant Maintenance and Operations	188,460	197,241
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services	31,000	31,000
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 3,548,246	\$ 3,846,656
2022-2023 Special Revenue Funds		
240 Food Service	\$ 83,240	\$ 121,188
Total Campus Appropriations	\$ 3,631,486	\$ 3,967,844

## Student Data: Ethnicity 2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	41.67%		50.00%		8.33%
PreK	76.19%		21.43%		2.38%
K	70.83%		22.92%		6.25%
1	75.76%		18.18%		6.06%
2	69.70%		22.73%	1.52%	6.06%
3	74.14%		22.41%		3.45%
4	71.88%		23.44%		4.69%
5	70.00%		22.00%		8.00%
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7					
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11					
12					
Total Enrollment					406

## Position Information (FTE's) 2023-2024

Instruction

Library

Staff Development

Campus Administration

Guidance & Counseling

Health Services

Other Support

Total Staff

0.00



## 112 - Kendrick Elementary School

1801 Kendrick Lane  
Waco, Texas 76711  
254-752-3316

Isabel Lozano, Principal

Grades PK-5

### 2023-2024 General Fund Budget

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 2,720,357	\$ 2,748,463
12 Instructional Resources and Media Services	1,200	1,700
13 Instructional Staff Development and Curriculum Development	18,723	19,949
21 Instructional Leadership		
23 School Leadership	312,665	325,547
31 Guidance, Counseling and Evaluation Svcs	80,506	81,197
32 Social Work Services		
33 Health Services	41,898	45,731
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	561	563
41 General Administration		
51 Plant Maintenance and Operations	243,980	253,988
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		32,000
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 3,419,890	\$ 3,509,138
2022-2023 Special Revenue Funds		
240 Food Service	\$ 76,057	\$ 100,317
Total Campus Appropriations	\$ 3,495,947	\$ 3,609,455

### Student Data: Ethnicity 2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	10.87%		82.61%		6.52%
K	9.23%		86.15%		4.62%
1	15.49%		78.87%	1.41%	4.23%
2	11.76%		83.53%		4.71%
3	7.69%		86.15%		6.15%
4	10.29%		79.41%		10.29%
5	7.32%		85.37%		7.32%
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					482

### Position Information (FTE's) 2023-2024

Instruction	47.00
Library	
Staff Development	
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	4.00
Total Staff	58.00





## 116 - Mountainview Elementary School

5901 Bishop Dr.  
Waco, Texas 76710  
254-772-2520

Cari Detlefsen, Principal

Grades PK-5

### 2023-2024 General Fund Budget

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 2,095,573	\$ 2,207,698
12 Instructional Resources and Media Services	2,000	1,400
13 Instructional Staff Development and Curriculum Development	2,000	4,500
21 Instructional Leadership		
23 School Leadership	298,330	316,279
31 Guidance, Counseling and Evaluation Svcs	72,503	78,628
32 Social Work Services		
33 Health Services	69,262	69,869
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities		1,672
41 General Administration		
51 Plant Maintenance and Operations	238,089	226,544
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		1,000
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 2,777,757	\$ 2,907,590
2022-2023 Special Revenue Funds		
240 Food Service	\$ 78,951	\$ 108,167
Total Campus Appropriations	\$ 2,856,708	\$ 3,015,757

### Student Data: Ethnicity 2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	38.71%	3.23%	29.03%		29.03%
K	28.33%		45.00%		26.67%
1	14.75%		49.18%	1.6%	34.43%
2	16.95%	1.69%	52.54%	1.7%	27.12%
3	26.98%		49.21%		23.81%
4	23.21%		44.64%	1.8%	30.36%
5	25.00%	2.78%	47.22%	1.4%	23.61%
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					402

### Position Information (FTE's) 2023-2024

Instruction	38.00
Library	
Staff Development	
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	4.00
Total Staff	49.00



## 120 - Parkdale Professional Development School

6400 Edmond Ave.  
Waco, Texas 76710  
254-772-2170

Elaine Nelson, Principal

Grades PK-5

### 2023-2024 General Fund Budget

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 2,794,153	\$ 2,903,046
12 Instructional Resources and Media Services	1,611	911
13 Instructional Staff Development and Curriculum Development	73,515	76,865
21 Instructional Leadership		
23 School Leadership	331,703	363,381
31 Guidance, Counseling and Evaluation Svcs	148,325	77,868
32 Social Work Services		
33 Health Services	78,596	79,277
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	1,061	5,190
41 General Administration		
51 Plant Maintenance and Operations	253,137	260,874
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 3,682,101	\$ 3,767,412
2022-2023 Special Revenue Funds		
240 Food Service	\$ 75,104	\$ 98,810
Total Campus Appropriations	\$ 3,757,205	\$ 3,866,222

### Student Data: Ethnicity 2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	38.46%		53.85%		7.69%
PreK	43.28%		41.79%		14.93%
K	39.08%		42.53%	1.15%	17.24%
1	36.23%		43.48%		20.29%
2	31.33%		49.40%		19.28%
3	41.67%		46.43%		11.90%
4	45.71%	1.43%	41.43%		11.43%
5	44.19%		43.02%		12.79%
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					559

### Position Information (FTE's) 2023-2024

Instruction	46.00
Library	
Staff Development	1.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	3.00
Total Staff	57.00





## 121 - Provident Heights Professional Development School

2415 Bosque Ave.  
Waco, Texas 76707  
254-750-3930

Courtney Whitaker, Principal

Grades PK-5

### 2023-2024 General Fund Budget

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 2,230,141	\$ 2,276,334
12 Instructional Resources and Media Services	1,077	1,078
13 Instructional Staff Development and Curriculum Development	5,320	5,330
21 Instructional Leadership		
23 School Leadership	307,155	320,274
31 Guidance, Counseling and Evaluation Svcs	87,579	89,396
32 Social Work Services		
33 Health Services	43,196	44,216
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	561	563
41 General Administration		
51 Plant Maintenance and Operations	198,616	201,939
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services	1,500	1,500
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 2,875,145	\$ 2,940,630
2022-2023 Special Revenue Funds		
240 Food Service	\$ 72,220	\$ 91,423
Total Campus Appropriations	\$ 2,947,365	\$ 3,032,053

### Student Data: Ethnicity 2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC			100.00%		
PreK	7.50%		82.50%		10.00%
K	15.22%		71.74%		13.04%
1	20.34%	1.7%	72.88%	1.69%	3.39%
2	17.54%		77.19%		5.26%
3	18.52%		70.37%		11.11%
4	14.81%		72.22%	1.85%	11.11%
5	31.67%		61.67%		6.67%
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					372

### Position Information (FTE's) 2023-2024

Instruction	43.00
Library	
Staff Development	
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	3.00
Total Staff	53.00



**127 - Lake Air Montessori  
Magnet School**

4601 Cobbs Dr.  
Waco, Texas 76710  
254-772-1910

Christi Yourman, Principal

Grades PK-8

2023-2024 General Fund Budget		22 -23	23-24
		Budgeted Expenditures	Budgeted Expenditures
11	Instruction	\$ 3,870,524	\$ 4,196,418
12	Instructional Resources and Media Services	1,755	1,000
13	Instructional Staff Development and Curriculum Development	9,700	10,500
21	Instructional Leadership		
23	School Leadership	421,743	444,759
31	Guidance, Counseling and Evaluation Svcs	158,276	158,070
32	Social Work Services		
33	Health Services	61,024	69,609
34	Student Transportation		
35	Food Services		
36	Extracurricular Activities	30,330	30,387
41	General Administration		
51	Plant Maintenance and Operations	331,731	364,960
52	Security and Monitoring Services		2,500
53	Data Processing Services		
61	Community Services		
71	Debt Service		
81	Facilities Acquisition and Construction		
95	Payments to Juvenile Justice Alternative Education Prog.		
97	Payments to Tax Increment Fund		
Total Appropriations		\$ 4,885,083	\$ 5,278,203
2022-2023 Special Revenue Funds			
240	Food Service	\$ 80,432	\$ 114,474
Total Campus Appropriations		\$ 4,965,515	\$ 5,392,677

Student Data: Ethnicity 2022-2023						Position Information (FTE's) 2023-2024	
Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other		
EC						Instruction	71.00
PreK	8.93%		75.00%		16.07%	Library	
K	9.09%		62.12%		28.79%	Staff Development	
1	15.49%	2.8%	60.56%		21.13%	Campus Administration	7.00
2	13.33%		64.00%		22.67%	Guidance & Counseling	2.00
3	17.33%	1.3%	58.67%		22.67%	Health Services	1.00
4	10.98%		65.85%		23.17%	Other Support	6.00
5	18.75%		51.56%		29.69%		
6	3.57%		76.79%		19.64%		
7	13.64%		72.73%	2.27%	11.36%		
8	7.69%	1.9%	65.38%		25.00%		
9							
10							
11							
12							
Total Enrollment					697	Total Staff	87.00



## 129 - West Avenue Elementary School

1101 N. 15<sup>th</sup> St.  
Waco, Texas 76707  
254-750-3900

Bonnie Trammel, Principal

Grades PK-5

### 2023-2024 General Fund Budget

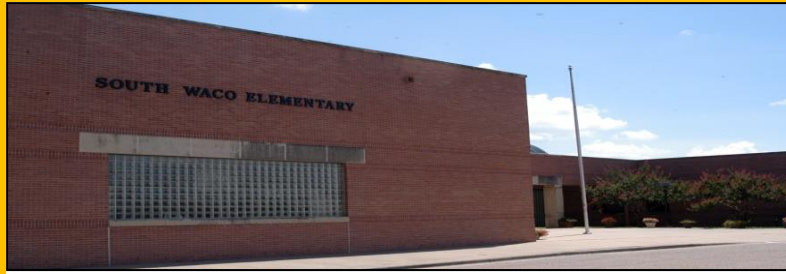
	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 1,724,013	\$ 1,774,105
12 Instructional Resources and Media Services	1,276	200
13 Instructional Staff Development and Curriculum Development	1,000	4,177
21 Instructional Leadership		
23 School Leadership	296,493	300,453
31 Guidance, Counseling and Evaluation Svcs	77,080	77,835
32 Social Work Services		
33 Health Services	47,723	48,485
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities		1,063
41 General Administration		
51 Plant Maintenance and Operations	210,305	218,132
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		450
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 2,357,890	\$ 2,424,900
2022-2023 Special Revenue Funds		
240 Food Service	\$ 68,669	\$ 123,410
Total Campus Appropriations	\$ 2,426,559	\$ 2,548,310

### Student Data: Ethnicity 2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	45.45%		48.48%		6.06%
K	45.45%	2.27%	43.18%		9.09%
1	44.68%		53.19%		2.13%
2	50.00%		43.18%		6.82%
3	53.49%		41.86%		4.65%
4	47.83%		50.00%		2.17%
5	53.13%		46.88%		
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					289

### Position Information (FTE's) 2023-2024

Instruction	32.00
Library	
Staff Development	
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	2.00
Total Staff	41.00



### 130 - South Waco Professional Development School

2104 Gurley Lane  
Waco, Texas 76706  
254-753-6802

Lauren Frasure, Principal

Grades PK-5

#### 2023-2024 General Fund Budget

	22 -23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 2,727,324	\$ 2,680,523
12 Instructional Resources and Media Services	576	300
13 Instructional Staff Development & Curriculum Development	11,556	69,351
21 Instructional Leadership		
23 School Leadership	311,533	322,497
31 Guidance, Counseling and Evaluation Svcs	72,904	73,773
32 Social Work Services		
33 Health Services	78,635	79,515
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities	561	563
41 General Administration		
51 Plant Maintenance and Operations	249,106	265,256
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
95 Payments to Juvenile Justice Alternative Education Prog.		
97 Payments to Tax Increment Fund		
Total Appropriations	\$ 3,452,195	\$ 3,491,778
2022-2023 Special Revenue Funds		
240 Food Service	\$ 89,685	\$ 123,596
Total Campus Appropriations	\$ 3,541,880	\$ 3,615,374

#### Student Data: Ethnicity

2022-2023

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	25.00%		25.00%		50.00%
PreK	41.82%		40.00%	1.82%	16.36%
K	51.61%		38.71%		9.68%
1	47.06%	4.41%	38.24%		10.29%
2	54.10%	3.28%	34.43%		8.20%
3	45.45%	2.60%	45.45%		6.49%
4	61.64%		30.14%		8.22%
5	54.84%	1.61%	41.94%		1.61%
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					462

#### Position Information (FTE's)

2023-2024

Instruction	46.00
Library	
Staff Development	1.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	4.00
Total Staff	58.00

# Department Budgets

**10 Superintendent****Dr. Susan Kincannon, Superintendent of Schools**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration	694,101	708,707
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 694,101	\$ 708,707

**10 School Board****Dr. Susan Kincannon, Superintendent of Schools**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration	94,940	85,864
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 94,940	\$ 85,864

<b>10 Deputy Superintendent</b>			
<b>Dr. Josie Hernandez-Gutierrez, Deputy Superintendent</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction			
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development			
21 Instructional Leadership			
23 School Leadership			
31 Guidance, Counseling and Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Services			
36 Extra-curricular Activities			
41 General Administration	498,301	508,438	
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services			
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 498,301	\$ 508,438	

<b>11 Communications Office</b>			
<b>Alicia Jauregui, Executive Director of Communications</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction			
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development			
21 Instructional Leadership			
23 School Leadership			
31 Guidance, Counseling and Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Services			
36 Extra-curricular Activities			
41 General Administration	917,026	970,909	
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services			
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 917,026	\$ 970,909	



**15 Elementary Education****Karmen Logan, Executive Director of Elementary Education**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 11,000	\$ 16,910
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development	4,500	6,394
21 Instructional Leadership	302,092	299,949
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration	-	-
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 317,592	\$ 323,253

**16 Secondary Education****David Hamilton, Executive Director of Secondary Education**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	101,860	\$ 12,238
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development	2,500	15,136
21 Instructional Leadership	140,333	144,466
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services	-	-
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 244,693	\$ 171,840

**17 Curriculum & Instruction****Deena Cornblum, Assistant Superintendent of Curriculum and Instruction**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	2,132,887	2,207,095
12 Instructional Resources and Media Services	52,323	51,325
13 Instructional Staff Development and Curriculum Development	1,250,500	1,266,751
21 Instructional Leadership	463,318	462,296
23 School Leadership		
31 Guidance, Counseling and Evaluation Services	5,000	6,268
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 3,904,028	\$ 3,993,735

**18 Curriculum & Professional Development****Keonna White, Executive Director of Curriculum & Professional Development**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		685,055
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ -	\$ 685,055

**20 Student Services and Support****Dr. Rachelle Warren, Assistant Superintendent of Student Services & Support**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	760,463	
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		224,782
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 760,463	\$ 224,782

**21 Advanced Academics****Celeste Sodergren, Director of Advanced Academics**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	720,932	704,832
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development	202,934	158,852
21 Instructional Leadership	124,851	145,747
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities	8,200	8,200
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 1,056,917	\$ 1,017,631

**22 Career and Technology Education****Lisa Saxenian, Director of Career and Technology Education**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	300	3,706
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership	232,675	226,795
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		500
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		250
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 232,975	\$ 231,251

**23 Special Education****Charlotte Davis, Executive Director of Special Education**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	1,975,085	2,269,301
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development	81,936	159,020
21 Instructional Leadership	839,436	827,008
23 School Leadership		
31 Guidance, Counseling and Evaluation Services	1,933,026	2,307,992
32 Social Work Services		
33 Health Services		
34 Student Transportation	825,000	842,657
35 Food Services		
36 Extra-curricular Activities	7,031	11,884
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services	250,000	275,000
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services	345,000	300,000
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 6,256,514	\$ 6,992,862

<b>24 Accelerated Instruction</b>			
<b>Kourtnei Parnell, Director of State and Federal Programs and Grants Management</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction	289,295	379,000	
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development	57,000	222,500	
21 Instructional Leadership	106,943	85,241	
23 School Leadership			
31 Guidance, Counseling and Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Services			
36 Extra-curricular Activities			
41 General Administration			
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services			
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 453,238	\$ 686,741	

<b>25 Bilingual Education</b>			
<b>Grace Benson, Director of Bilingual / ESL</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction	223,636	302,136	
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development	88,769	170,062	
21 Instructional Leadership	72,232	68,550	
23 School Leadership			
31 Guidance, Counseling and Evaluation Services	84,884	94,057	
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Services			
36 Extra-curricular Activities			
41 General Administration			
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services			
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 469,521	\$ 634,805	

**27 Early Childhood****Gwen James, Director of Early Education**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development	10,685	169,884
21 Instructional Leadership	4,553	141,170
23 School Leadership	21,483	
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services	577	205
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 37,298	\$ 311,259

**30 Athletic Office****Ed Love, Director of Athletics**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities	347,166	333,575
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
	\$ 347,166	\$ 333,575

**31 Athletic Complex Operations****Ed Love, Director of Athletics**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities	875,666	904,132
41 General Administration		
51 Plant Maintenance and Operations	534,644	474,445
52 Security and Monitoring Services	49,748	39,815
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 1,460,058	\$ 1,418,392

**32 Athletics****Ed Love, Director of Athletics**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities	351,426	319,345
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 351,426	\$ 319,345



**35 Fine Arts****Larry Carpenter, Director of Fine Arts**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 6,978	\$ 243,912
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development	16,150	44,159
21 Instructional Leadership	185,892	192,853
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities	493,252	565,698
41 General Administration		
51 Plant Maintenance and Operations	1,500	655
52 Security and Monitoring Services	1,658	1,664
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
	\$ 705,430	\$ 1,048,941

**37 Student Support****Yolanda Williams, Executive Director of Student Support**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership	203,602	211,766
23 School Leadership		
31 Guidance, Counseling and Evaluation Services	20,538	19,574
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities	20,000	20,000
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 244,140	\$ 251,340

**38 Student Services****Suzanne Hamilton, Executive Director of Student Services**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 66,478	\$ 68,990
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership	307,636	315,635
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services	566,918	489,621
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 941,032	\$ 874,246

**40 Business and Financial Services****Sheryl Davis, CPA, Chief Financial Officer**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration	499,975	543,366
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 499,975	\$ 543,366

**42 Finance****Sherry Smith, Executive Director of Finance**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration	428,307	437,734
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 428,307	\$ 437,734

**43 Purchasing****Michelle Tish, Director of Purchasing, Warehouse & Distribution Services**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration	595,938	621,424
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 595,938	\$ 621,424

**44 Warehouse****Michelle Tish, Director of Purchasing, Warehouse & Distribution Services**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration	362,779	405,289
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 362,779	\$ 405,289

**46 Human Resources****Dr. Daniel Lopez, Assistant Superintendent of Human Resources**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	\$ 3,192	\$ 3,640
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development	2,308	2,308
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration	1,391,798	1,283,883
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 1,397,298	\$ 1,289,831

**47 Risk Management****Sue Pfleging, Director of Human Resources Employment Services and Recruitment**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities	8,000	
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 8,000	\$ -

**50 Facilities & Maintenance****Gloria Barrera, Chief Officer of Facilities and Operations**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations	1,105,497	1,156,203
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 1,105,497	\$ 1,156,203

**51 Building Maintenance Services****Gloria Barrera, Chief Officer of Facilities and Operations**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations	3,137,624	3,134,806
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 3,137,624	\$ 3,134,806

**52 Custodial Services****Gloria Barrera, Chief Officer of Facilities and Operations**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations	4,925,911	5,225,475
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 4,925,911	\$ 5,225,475

**53 Environmental Management Services****Gloria Barrera, Chief Officer of Facilities and Operations**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations	3,968,896	4,299,199
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 3,968,896	\$ 4,299,199

**54 Grounds Maintenance****Gloria Barrera, Chief Officer of Facilities and Operations**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations	1,097,598	1,083,108
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 1,097,598	\$ 1,083,108

**60 Operations****Gloria Barrera, Chief Officer of Facilities and Operations**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration	255,266	267,477
51 Plant Maintenance and Operations	219,750	
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 475,016	\$ 267,477

**63 Health Services****Suzanne Hamilton, Executive Director of Student Services**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services	192,781	181,472
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 192,781	\$ 181,472



<b>66 Student Transportation</b>			
<b>Gloria Barrera, Chief Officer of Facilities and Operations</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction			
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development			
21 Instructional Leadership			
23 School Leadership			
31 Guidance, Counseling and Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation	2,824,600	2,768,600	
35 Food Services			
36 Extra-curricular Activities			
41 General Administration			
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services			
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 2,824,600	\$ 2,768,600	

<b>67 PEIMS</b>			
<b>Patrick Uptmore, Director of PEIMS, Attendance and Data Analytics</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction			
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development			
21 Instructional Leadership			
23 School Leadership			
31 Guidance, Counseling and Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Services			
36 Extra-curricular Activities			
41 General Administration	384,746	390,730	
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services	1,199	174	
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services			
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 385,945	\$ 390,904	

<b>68 Police Department</b>			
<b>David Williams, Chief of Police</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction			
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development			
21 Instructional Leadership			
23 School Leadership			
31 Guidance, Counseling and Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Services			
36 Extra-curricular Activities			
41 General Administration			
51 Plant Maintenance and Operations			
52 Security and Monitoring Services	2,177,154	2,906,492	
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services			
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 2,177,154	\$ 2,906,492	

<b>70 Child Nutrition Services (Fund 199 &amp; 240)</b>			
<b>Clifford Reece, Director Child Nutrition</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction			
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development			
21 Instructional Leadership			
23 School Leadership			
31 Guidance, Counseling and Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Services	10,840,779	11,281,649	
36 Extra-curricular Activities			
41 General Administration			
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services			
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 10,840,779	\$ 11,281,649	

<b>75 Technology</b>			
<b>Jerry Allen, Chief Technology Officer</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction			
12 Instructional Resources and Media Services		7,000	
13 Instructional Staff Development and Curriculum Development	100,116	100,995	
21 Instructional Leadership			
23 School Leadership			
31 Guidance, Counseling and Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Services			
36 Extra-curricular Activities			
41 General Administration			
51 Plant Maintenance and Operations	77,105	73,444	
52 Security and Monitoring Services	158,000	215,000	
53 Data Processing Services	3,244,458	2,953,105	
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services			
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 2,598,324	\$ 3,349,544	

<b>80 Operating Management</b>			
<b>Dr. Robin McDurham, Chief Executive Officer Transformation Waco</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction	104,958	91,950	
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development	50,000	279,735	
21 Instructional Leadership	651,634	500,371	
23 School Leadership			
31 Guidance, Counseling and Evaluation Services			
32 Social Work Services	51,239	90,956	
33 Health Services	5,000.00	444.00	
34 Student Transportation			
35 Food Services			
36 Extra-curricular Activities	-		
41 General Administration			
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services	112,240	97,447	
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services			
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 975,071	\$ 1,060,903	

**98 Contingency Funds****Sheryl Davis, CPA, Chief Financial Officer**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		\$ 110,000
12 Instructional Resources and Media Services		10,000
13 Instructional Staff Development and Curriculum Development		120,000
21 Instructional Leadership		20,000
23 School Leadership		40,000
31 Guidance, Counseling and Evaluation Services		25,000
32 Social Work Services		15,000
33 Health Services		1,055,000
34 Student Transportation		30,000
35 Food Services		
36 Extra-curricular Activities		100,000
41 General Administration		120,000
51 Plant Maintenance and Operations		325,000
52 Security and Monitoring Services		95,000
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 2,598,324	\$ 2,065,000

**Debt Service Fund****Sheryl Davis, CPA, Chief Financial Officer**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service	24,896,048	25,914,221
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund	5,000	6,000
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 24,901,048	\$ 25,920,221

**99 Districtwide Costs****Sheryl Davis, CPA, Chief Financial Officer**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	864,475	72,734
12 Instructional Resources and Media Services	1,731	3,354
13 Instructional Staff Development and Curriculum Development	98,475	97,631
21 Instructional Leadership	12,802	13,565
23 School Leadership	118,306	129,743
31 Guidance, Counseling and Evaluation Services	22,137	20,126
32 Social Work Services	3,085	2,784
33 Health Services	5,529	12,098
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities	17,329	12,422
41 General Administration	856,163	795,297
51 Plant Maintenance and Operations	926,905	1,437,920
52 Security and Monitoring Services	8,144	6,611
53 Data Processing Services	7,960	6,537
61 Community Services	1,178	1,006
71 Debt Service	345,000	302,000
81 Facilities Acquisition and Construction	-	
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program	650,000	585,000
97 Payments to Tax Increment Fund	25,000	25,000
99 Other Intergovernmental Charges	808,424	938,000
Total Department Appropriations	\$ 4,772,643	\$ 4,461,828

**99 Tax Cost****Sheryl Davis, CPA, Chief Financial Officer**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction		
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration	157,000	193,000
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges	808,424	938,000
Total Department Appropriations	\$ 965,424	\$ 1,131,000

## 24 Summer School

**Kourtnei Parnell, Director of State and Federal Programs and Grants Management**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	321,648	232,306
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development		
21 Instructional Leadership		
23 School Leadership		
31 Guidance, Counseling and Evaluation Services		
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations		
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
	\$ 321,648	\$ 232,306

### Greater Waco Advanced Health Care Academy

**Matt Rambo, Dean - GWAHCA**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	967,860	899,881
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development	10,200	9,300
21 Instructional Leadership	260,677	265,676
23 School Leadership		
31 Guidance, Counseling and Evaluation Services	88,402	96,220
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations	75,040	75,709
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 1,402,179	\$ 1,346,786

### Greater Waco Advanced Manufacturing Academy

**Ronald "Dale" McCall, Dean-GWAMA**

2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures
11 Instruction	835,654	859,802
12 Instructional Resources and Media Services		
13 Instructional Staff Development and Curriculum Development	7,400	6,300
21 Instructional Leadership	165,461	175,882
23 School Leadership		
31 Guidance, Counseling and Evaluation Services	188,425	187,257
32 Social Work Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extra-curricular Activities		
41 General Administration		
51 Plant Maintenance and Operations	104,150	112,692
52 Security and Monitoring Services		
53 Data Processing Services		
61 Community Services		
71 Debt Service		
81 Facilities Acquisition and Construction		
91 Contracted Instructional Services Between Schools		
92 Purchase or Sale of WADA		
93 Payments to Fiscal Agent/Member District of Shared Services		
95 Payments to Juvenile Justice Alternative Education Program		
97 Payments to Tax Increment Fund		
99 Other Intergovernmental Charges		
Total Department Appropriations	\$ 1,301,090	\$ 1,341,933

<b>McLennan County Challenge Academy</b>			
<b>Chris Rankin</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction	581,635	516,152	
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development	-		
21 Instructional Leadership			
23 School Leadership	205,047	209,921	
31 Guidance, Counseling and Evaluation Services	75,552	75,550	
32 Social Work Services			
33 Health Services	200	100	
34 Student Transportation			
35 Food Services			
36 Extra-curricular Activities			
41 General Administration			
51 Plant Maintenance and Operations	7,300	7,300	
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services	55,500	77,224	
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 925,234	\$ 886,247	

<b>Regional Day School for the Deaf</b>			
<b>Charlotte Davis, Executive Director of Special Education</b>			
2023-2024 General Fund Budget	22-23 Budgeted Expenditures	23-24 Budgeted Expenditures	
11 Instruction	1,004,508	607,612	
12 Instructional Resources and Media Services			
13 Instructional Staff Development and Curriculum Development	2,200	91,499	
21 Instructional Leadership			
23 School Leadership			
31 Guidance, Counseling and Evaluation Services			
32 Social Work Services			
33 Health Services			
34 Student Transportation			
35 Food Services			
36 Extra-curricular Activities			
41 General Administration			
51 Plant Maintenance and Operations			
52 Security and Monitoring Services			
53 Data Processing Services			
61 Community Services			
71 Debt Service			
81 Facilities Acquisition and Construction			
91 Contracted Instructional Services Between Schools			
92 Purchase or Sale of WADA			
93 Payments to Fiscal Agent/Member District of Shared Services	20,000	20,000	
95 Payments to Juvenile Justice Alternative Education Program			
97 Payments to Tax Increment Fund			
99 Other Intergovernmental Charges			
Total Department Appropriations	\$ 1,026,708	\$ 719,111	



# Tax Rate Calculation Forms

# 2023 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 Agreements

Waco ISD

254-755-9440

School District's Name

Phone (area code and number)

PO Box 27 Waco, TX 76703

<https://www.wacoisd.org>

School District's Address, City, State, ZIP Code

School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$ 7,483,284,264
2.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 821,247,949
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 6,662,036,315
4.	<b>2022 total adopted tax rate.</b>	\$ 1.241869 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b> A. Original 2022 ARB values: ..... \$ 337,551,040 B. 2022 values resulting from final court decisions: ..... - \$ 288,740,065 C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 48,810,975
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2022 ARB certified value: ..... \$ 1,210,159,400 B. 2022 disputed value: ..... - \$ 225,814,758 C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 984,344,642
7.	<b>2022 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 1,033,155,617
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 7,695,191,932
9.	<b>2022 taxable value of property in territory the school deannexed after Jan. 1, 2022</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)<sup>2</sup> Tex. Tax Code § 26.012(14)<sup>3</sup> Tex. Tax Code § 26.012(13)<sup>4</sup> Tex. Tax Code § 26.012(13)<sup>5</sup> Tex. Tax Code § 26.012(15)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.	
	<b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ 57,918,046	
	<b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 740,550,250	
	<b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 798,468,296
11.	<b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2022.	
	<b>A. 2022 market value.</b> ..... \$ 0	
	<b>B. 2023 productivity or special appraised value:</b> ..... - \$ 0	
	<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 798,468,296
13.	<b>Adjusted 2022 taxable value.</b> Subtract Line 12 from Line 8.	\$ 6,896,723,636
14.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ 85,648,272
15.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup>	\$ 654,228
16.	<b>Adjusted 2022 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup>  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ 86,302,500
17.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup>	
	<b>A. Certified values.</b> <sup>11</sup> ..... \$ 9,087,109,844	
	<b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0	
	<b>C. Total 2023 value.</b> Subtract B from A.	\$ 9,087,109,844
18.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup>	
	<b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup> ..... \$ 74,469,993	
	<b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup> ..... + \$ 0	
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 74,469,993
19.	<b>2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ 618,926,268

<sup>6</sup> Tex. Tax Code § 26.012(15)<sup>7</sup> Tex. Tax Code § 26.012(15)<sup>8</sup> Tex. Tax Code § 26.012(13)<sup>9</sup> Tex. Tax Code § 26.012(13)<sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)<sup>11</sup> Tex. Tax Code § 26.012(6)<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)<sup>13</sup> Tex. Tax Code § 26.01(c)<sup>14</sup> Tex. Tax Code § 26.01(d)<sup>15</sup> Tex. Tax Code § 26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2023 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 8,542,653,569
21.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2023.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 0
22.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ 168,966,386
23.	<b>Total adjustments to the 2023 taxable value.</b> Add lines 21 and 22.	\$ 168,966,386
24.	<b>Adjusted 2023 taxable value.</b> Subtract line 23 from line 20.	\$ 8,373,687,183
25.	<b>2023 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ 1.030639/\$100

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- Enrichment Tax Rate :**<sup>20</sup> A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.<sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2023 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ 0.628100/\$100
27.	<b>2023 enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup>	\$ 0.138300/\$100
	A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... 0.138300	\$ 0.0500/\$100
	B. \$0.05 per \$100 of taxable value ..... 0.0500	\$ 0.0500/\$100
28.	<b>2023 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	\$ 0.766400/\$100

<sup>16</sup> [Reserved for expansion]

<sup>17</sup> [Reserved for expansion]

<sup>18</sup> Tex. Tax Code §26.08(n)

<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

<sup>21</sup> Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

<sup>22</sup> Tex. Edu. Code §45.0021(a)

<sup>23</sup> Tex. Edu. Code §11.184(b)

<sup>24</sup> Tex. Edu. Code §11.184(b-1)

<sup>25</sup> Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)

<sup>26</sup> Tex. Tax Code §26.08(n)(2)

<sup>27</sup> Tex. Edu. Code §45.003(e)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>29.</b>	<b>Total 2023 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.</p> <p><sup>28</sup> Enter debt amount: ..... \$ <u>25,574,742</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>2,359,589</u></p> <p>D. <b>Adjust debt:</b> Subtract B and C from A. .... \$ <u>23,215,153</u></p>	
<b>30.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>817,356</u>
<b>31.</b>	<b>Adjusted 2023 debt.</b> Subtract line 30 from line 29D.	\$ <u>22,397,797</u>
<b>32.</b>	<b>2023 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup> <p>A. Enter the 2023 anticipated collection rate certified by the collector. <sup>31</sup> <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate <u>103.00</u> %</p> <p>C. Enter the 2021 actual collection rate <u>98.00</u> %</p> <p>D. Enter the 2020 actual collection rate <u>106.00</u> %</p> <p style="text-align: right;"><u>100.00</u> %</p>	
<b>33.</b>	<b>2023 debt adjusted for collections.</b> Divide Line 31 by Line 32.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.	\$ <u>22,397,797</u>
<b>34.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>8,542,653,569</u>
<b>35.</b>	<b>2023 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.262187</u> /\$100
<b>36.</b>	<b>2023 voter-approval tax rate.</b> Add Lines 28 and 35.  If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. <sup>32</sup>	\$ <u>1.028587</u> /\$100

### SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
<b>37.</b>	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$ <u>0</u>

<sup>28</sup> Tex. Tax Code § 26.012(7)

<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code § 26.04(h), (h-1) and (h-2)

<sup>31</sup> Tex. Tax Code § 26.04(b)

<sup>32</sup> Tex. Tax Code § 26.08(g)

<sup>33</sup> Tex. Tax Code § 26.045(d)

<sup>34</sup> Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,542,653,569
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ 0 /\$100
40.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ 1.028587 /\$100

#### SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.241869 /\$100
42.	<b>2022 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
43.	<b>Increase in 2022 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ 0 /\$100
44.	<b>2023 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 1.028587 /\$100

#### SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.030639 /\$100  
 Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.028587 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

#### SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

print  
here

Randy H Riggs

Printed Name of School District Representative

sign  
here

School District Representative

Date

8.3.23

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)

<sup>36</sup> Tex. Tax Code §26.04(c)