



2014-15

ADOPTED BUDGET

WACO INDEPENDENT SCHOOL DISTRICT

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Introduction to
Waco
Independent
School District

Board of Trustees



Pat Atkins
President



Allen Sykes
Vice President



Norman Manning
Secretary



Alex Williams



Larry Perez



Angela Tekell



Cary DuPuy

Superintendent of Schools



Dr. Bonny Cain

Central Administration

Sheryl Davis, Chief Financial Officer

Yolanda Williams, Executive Director of Elementary Education

Dr. Robin McDurham, Executive Director of Secondary Education

Kim Ellis, Executive Director of Curriculum & Instruction

Elaine Botello, Executive Director of Human Resources

Rick Hartley, Executive Director of Student Services

Official Issuing Report

David Cartwright, Budget Coordinator

Consultants and Advisors

Auditors

Belt Harris Pechacek, Certified Public Accountants
3210 Bingle Rd., Ste. 300
Houston, TX 77055

Bond Counsel

Vinson & Elkins, LLP
300 Trammell Crow Center
2001 Ross Avenue
Dallas, Texas 75201-2975

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

Chase Bank
320 North New Road
Waco, Texas 76710

District Profile

The Waco Independent School District is a mid-sized district serving the many different needs of more than 15,000 students throughout the city. Waco ISD was established in the late 1800s and has grown from a small classroom to twenty-four 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 \$32,246 with an average per capita income of \$18,713. 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 and supervisory functions and delegates administrative responsibilities to the superintendent.

Waco ISD offers educational programs at twenty-four sites, including two high schools, four middle schools, fifteen elementary schools, and three alternative education centers. A map of the District and detailed list of campuses is included on page 15. 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
- 4A Athletics

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 TAKS in order to be promoted to the next grade level. The District's instructional year is 177 days. A copy of the 2014-15 School Calendar may be found on page 10.

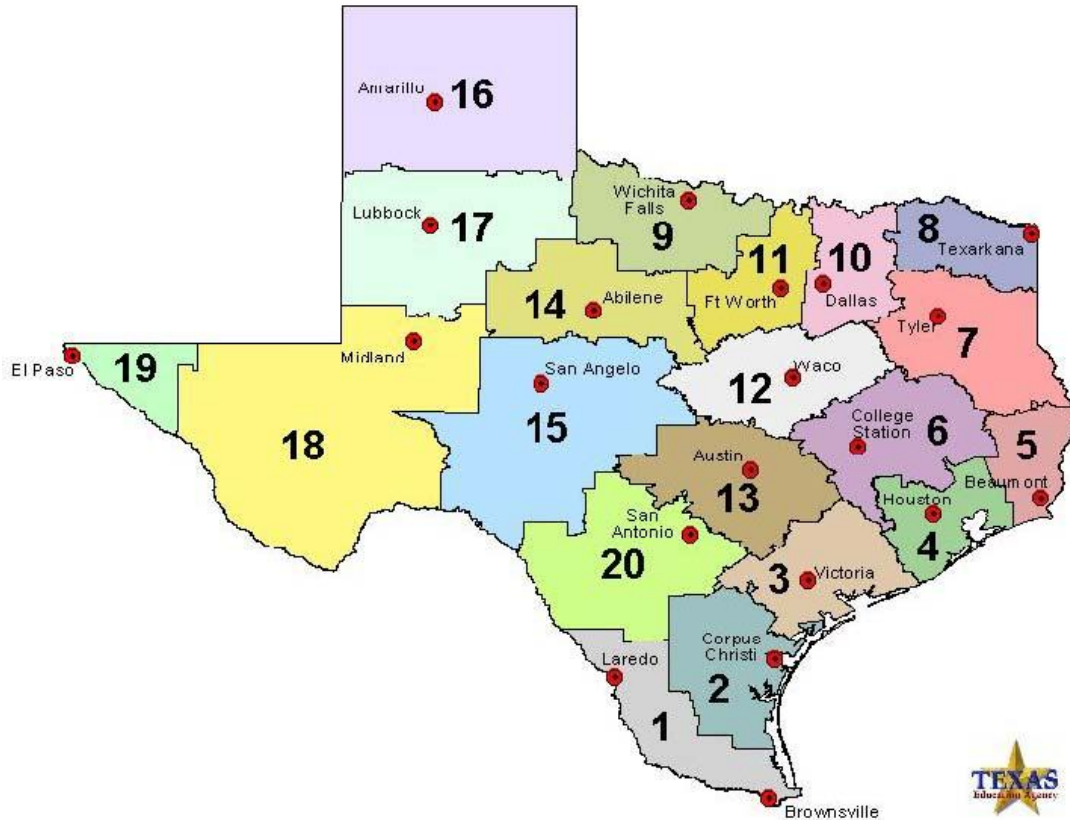
Waco ISD encourages life-long learners and realizes the value of professional development for teachers and administrators. The TXBess mentoring program supports teachers new to the profession by pairing them with a veteran teacher who provides support, encouragement, and advice throughout the year. Waco ISD also offers an incentive program for all teachers who earn 30 hours of credit during non-teaching hours.

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. Both 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

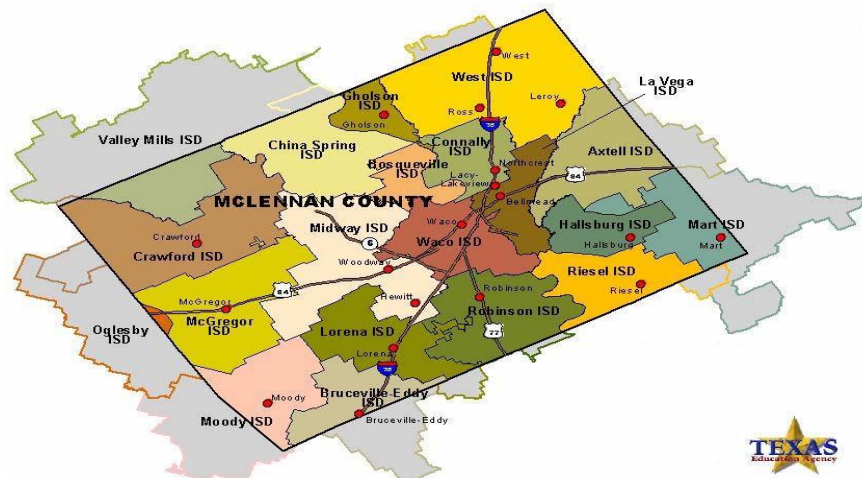
Community and business leaders strongly support the education of students in Waco. The Partners in Education program has nearly 200 businesses and organizations partnered with 24 schools. Since 1997, the WISD Education Foundation has awarded over \$1,100,000 in grants and scholarships to teachers and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



PO BOX 27, 501 FRANKLIN AVE
WACO, TEXAS 76701

WACO ISD MAIN NUMBER
254.755.WISD

WISD POLICE DEPARTMENT
254.752.0858

WISD TECHNOLOGY HELP DESK
254.755.9599

ELEMENTARY SCHOOLS

ALTA VISTA
3637 Alta Vista Drive
254.662.3050

BELLS HILL ♦
2100 Ross
254.754.4171

BROOK AVENUE
720 Brook Avenue
254.750.3562

CEDAR RIDGE
2115 Meridian Avenue
254.756.1241

CRESTVIEW
1120 New Road
254.776.1704

DEAN HIGHLAND
3300 Maple Ave.
254.752.3751

HILLCREST PDS ♦
4225 Pine Avenue
254.772.4286

J.H. HINES
301 Garrison Street
254.753.1362

KENDRICK
1801 Kendrick Lane
254.752.3316

LAKE AIR MONTESSORI ■
4601 Cobbs Drive
254.772.1910

MOUNTAINVIEW ♦
5901 Bishop Drive
254.772.2520

PARKDALE ♦
6400 Edmond Avenue
254.772.2170

PROVIDENT HEIGHTS
2415 Bosque Blvd.
254.750.3930

WEST AVENUE
1101 N. 15th Street
254.750.3900

SOUTH WACO
2401 Gurley Lane
254.753.6802

MIDDLE SCHOOLS

CESAR CHAVEZ ♦
700 S. 15th Street
254-750.3736

CARVER ♦
1601 J.J. Flewellen Road
254.757.0787

INDIAN SPRING
500 N. University Parks Drive
254.757.6200

**TENNYSON
ATLAS ACADEMY**
6100 Tennyson Drive
254-772.1440

HIGH SCHOOLS

**UNIVERSITY HIGH
A.J. MOORE ACADEMY ♦**
3201 S. New Road
254.756.1843

WACO HIGH
2020 N. 42nd Street
254.776.1150

BRAZOS HIGH
200 W. Waco Drive
254.754.6283

**G.L. WILEY OPPORTUNITY
CENTER**
1030 E. Live Oak
254.757.3829

**MCLENNAN CO.
CHALLENGE ACADEMY**
2015 Alexander Avenue
254.754.0803

G.W.A.M.A
2401 J.J. Flewellen Road
254.420.7900

DISTRICT OFFICES

CHILD NUTRITION/SODEXO
511 Franklin Avenue
254.752.5522

MAINTENANCE & WAREHOUSE
2025 S. 19th Street
254.752.3497 – MAINTENANCE
254.754.7791 – WAREHOUSE

STUDENT TRANSPORTATION
2001 S. 18th Street
254.752.9200

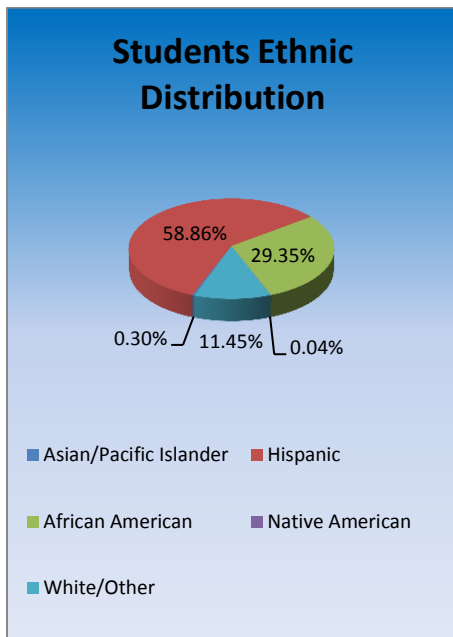
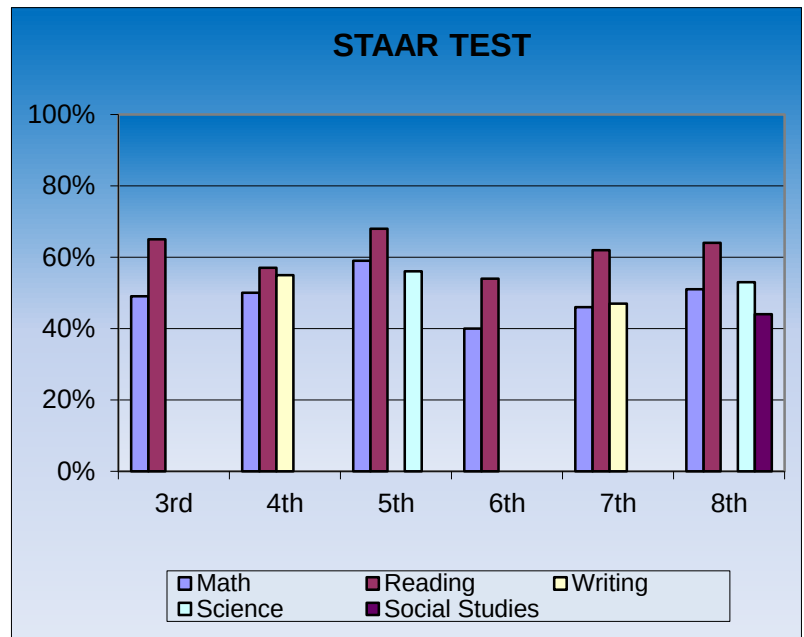
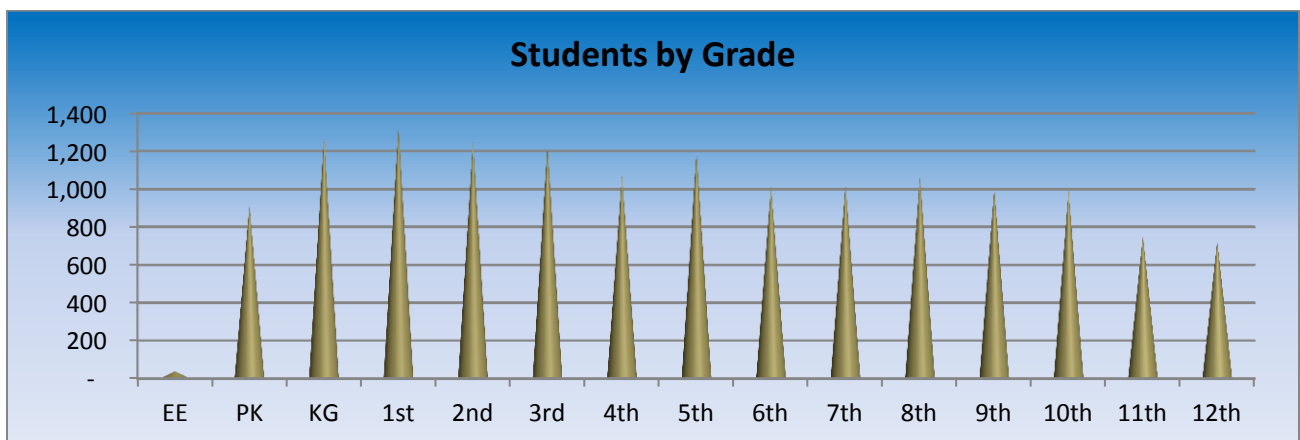
WISD ATHLETIC COMPLEX
1401 S. New Road
254.745.2250

NORTH WACO ANNEX
2015 Alexander Avenue
254-752.0858

♦ PROFESSIONAL DEVELOPMENT SCHOOL
■ MAGNET SCHOOL

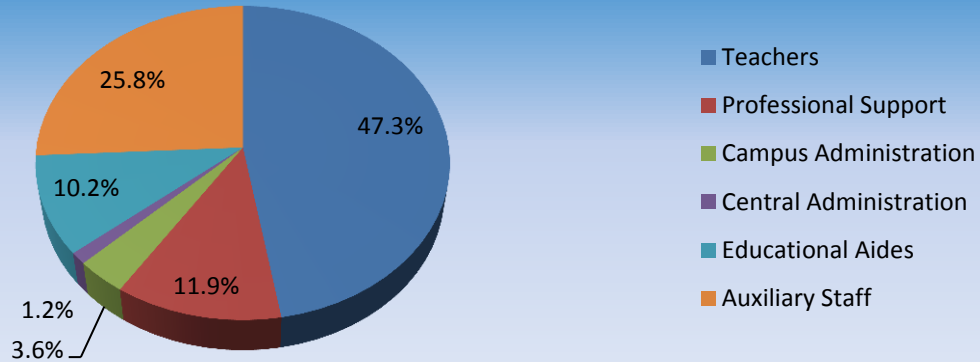
Student Profile

The Waco Independent School District has an ethnically diverse student population with over 85% of our students considered economically disadvantaged. This creates many challenges in helping each student achieve success.



Staff Profile

District Staff



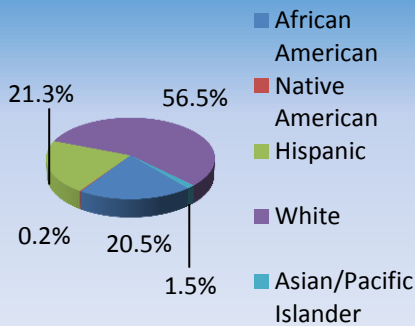
Staffing Statistics

Average Years Experience of Teachers	11 Years
Average Beginning Teacher Salary	\$41,788
Average Teacher Salary	\$47,555
Turnover Rate for Teachers	25.7%
Instructional Staff Percent	57.5%
Administrative Cost Ratio	9.47%
Number of Students per Teacher	16.6

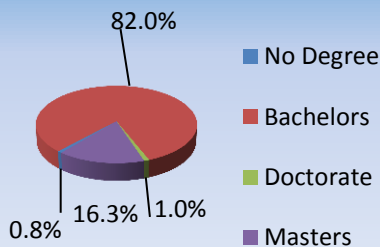
The Waco Independent School District strives to maintain a highly qualified teaching force. The average year's teaching experience, both in total and with the District, exceeds State averages and the District now boasts of nine National Board Certified Teachers.

Teacher Information

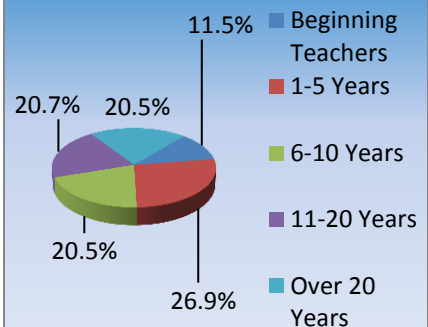
Teachers by Ethnicity:



Teachers by Highest Degree Held:



Teachers by Years of Experience:



<i>Superintendent</i>	<i>Ex Dir of HR</i>	<i>CFO</i>	<i>Ex Dir High Schools</i>	<i>Ex Dir of Middle Schools</i>	<i>Ex Dir Elem. Ed</i>	<i>Ex Dir of Curriculum</i>
BOT Reports	Job Description Analysis	Bonded Debt	DIP (9-12)	DIP (6-8)	Elementary Principals (15)	District Assessments
Bond Elections	Substitute Management	Construction Funds	Student Handbook (9-12)	Student Handbook (6-8)	DIP (Pk-5)	Response to Intervention Specialists
Director's Meetings	Employee Leaves and Absences	FIRST Report	Principals	Attendance Zones	Elem DAEP	Textbook Selection
District Goals	Staffing/Position Management	State Funding	High School (2)	Registration	Elem CIPs	Charter School Impact
Principal's Meetings	Employment Verification	Property Taxes	ISMS	In/Out District Transfers	Student Handbook (Pk-5)	Summer School
Lighthouse Services	Worker's Compensation	Pupil Projections	Secondary:	City/CO Facilities Planning Committee	Elem Complaints/Grievances	Library Services
BOT Agendas	Unemployment Claims	Transportation Reporting	HS CIPs	Principals	School Supplies	Director, Prof. Dev.
Director of Athletics	EEOC Claims	Elections Administration	HS Complaints/Grievances	Middle School (3) GWC/CCMS/TMS	Magnet School Lottery	Convocation
Trainers	Emp Grievances/Complaints	Redistricting	HS Dress Code	G.L. Wiley	Dyslexia	Mentor Program-Teachers
Stadium Mgr.	CPS Investigation Reports	Facilities Planning	HS Waivers	Brazos High School	Elementary Waivers	Research Approval/Tracking
Campus Ath Coord (4)	Employee Relations	Continuing Disclosure	Graduation	Challenge	Elementary Dress Code	History Fair
Title IX	Drill Compliance	Financial Transparency	AVID Coordinator	MS CIPs	Coord PK- Early Childhood	HB 5
UIL-Athletics	Emp Crim Hist Backgrnd Checks	Director, Purchasing	Grants Manager	MS Complaints/Grievances	Report Cards-PK	Director, ELL
WISD Police Chief	Employment App Processing	Purchase Orders	Grant Writer	MS Dress Code	Pre-K Round-Up	Bilingual Testing/Placements
Officers	Salary/Comp/Wage Verification	Bidding Requirements	Suspend Kids to School	MS Waivers	Pre-K Placements	Summer Lang Acquisiton
Security Guards	Benefits	Auctions/Disp Surplus Prop	Waco Counseling	Director, PEIMS & Counseling Svcs	Parents as Teachers	Coordinator, District Testing
Crossing Guards	Employee Handbook	Textbooks	Director, CTE	Counselors	Director, Special Education	State Assessment
Safety/Security Audits	Risk Management	District Mail	Workforce Dual Credit	Master Schedule Development	Section 504-Coordinator	Fitnessgram
Policy	Employment Contracts	Warehouse & Distribution	HOT PK-20 Initiative/HOTCOG	Oversight for 4 Year Planning	QDAC	Credit by Exam
Director, Communications	Health Fair	Cont Process/Review-Financial	GWAMA	Course Sel Guide/Numbering	Homeless	AEIS
District Communication	Property and Casualty Ins.	Copier Services	GWAHCA	Student Records/Transcripts	Foster Liaison	Data Specialist
Public Information Requests	ADA Compliance-Employee	Travel Arrangements	Director, Fine Arts	Supervisor, Atten, Truancy, Dropout, & Etc.	Brazos High Day Care	Coord, State & Federal Prgrms
Web Master	Administrative Guidelines	Director of Finance	Parades	Drop Back Into School	PDS	NCLB
WISD TV	Teacher Job Fairs	Accounts Payable	Cheerleading	Completion Rate	Baylor	Compliance Reports
Receptionist	Teacher Transfer Fairs	Activity Fund	Jr. ROTC	Attendance Clerk Liaisons	Tarelton	ICRS
Community Res Coor	Coord of Health Services	Banking/Investments	PBMAS	Parent Campus Liaisons	Textbook Campus Liaison	School Choice
WISD Education Foundation	Nurses	Fixed Assets	Ex. Dir., Advanced Academics	Leaver Teams and Audits		SES
Teacher of the Year	SHAC Committee	PEIMS-Finance	AP/IB/Atlas	Afterschool Programs		Migrant
Principal of the Year	Coordinator, Student Management	Sales Tax Returns	Dual Credit Dist Contact/Lead	HOT Council of Governments		CIS
DuPuy of the Year	Investigations	Payroll	Academic Dist Dual Credit	MCC Adult Ed Advisory Council		Summer Super Calendar
Adopt-a-School	Student Code of Conduct	TRS/Unemployment Reporting	Preg-Related Program	Disproportionality Committee		
Chamber LEAD Program	Expulsion Hearings	TRS/Leave Tracking	LSPSP Social Work	City/ISD Youth Council		
	Hearing Officer	Grants Accounting	CEHI Teacher	Project Manager		
		Time Clock Management		Supervisor Transportation		
		NSF Checks		Director, Maintenance		
		SHARS / Mac Reporting		Building Maintenance		
		Coord/Budget		Custodial		
		PEIMS-Budget		Grounds		
		Budget		Construction Management		
		Comparability / MOE		Pest Control		
		Director, Child Nutrition		Utilities		
		Food Service		Hazardous Materials Control		
		Summer Feeding Program		Accessibility		
		Free/Red Lunch Apps		Intrusion/Fire Alarms		
		Catering		Telephones		
		Pack of Hope		Energy Manager		
		Business Systems Specialist		Facility Rentals		
		Data & Systems Analysis				
		E-Rate				
		Financial Data Reporting				
		Director of Technology				
		Network Coordinator				
		Programming Analyst				
		Tech Coordinator				
		Field Tech (6)				
		Instructional Technology (1)				

Waco ISD 2014 - 2015 Calendar

JULY						
S	M	T	W	T	F	S
		1	2	3	4	5
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JANUARY						
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AUGUST						
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FEBRUARY						
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SEPTEMBER						
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MARCH						
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OCTOBER						
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APRIL						
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NOVEMBER						
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MAY						
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31						

DECEMBER						
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JUNE						
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28	29	30				

Key	
	Student Holiday/Staff Inservice or Workday
	Student and Staff Holiday
	First Day of Instruction
[	Beginning of 6 weeks
]	End of 6 weeks
*	Early Release for students/Staff Inservice or Workday
^	Bad Weather Day (If these days are not needed to make up bad weather days, the students and staff will have a holiday and are not included in the Six Weeks Instructional day count.)

Holidays (Staff and Students)	
Jul 4	Independence Day
Sep 1	Labor Day
Nov 24-28	Thanksgiving
Dec. 22 - Jan. 2	Christmas
Jan. 19	MLK Day
Mar. 9-13	Spring Break
Apr. 3	Good Friday
May 25	Memorial Day

Six Weeks Instructional Days	
Aug 25 - Oct 3	29 days
Oct 6 - Nov 7	24 days
Nov 10 - Dec 19	25 days
1st Semester	78
Jan 6 - Feb 20	33 days
Feb 23 - Apr 17	33 days
Apr 20 - June 4	33 days
2nd Semester	99

177 Instructional Days

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 an administrative budget committee and the Board of Trustees. Members of the administrative committee include the Superintendent, Assistant Superintendent of Business and Support Services, and Assistant Superintendent of Accountability and Instruction. 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 campus, department, and program budget administrators for development.

The budget packet typically consists of a budget worksheet, a listing of positions showing the current year's source of funding, and a copy of the organization's allocation(s). Each campus principal uses his or her allocations to staff the campus and is to be used 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

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 Assistant Superintendent of Business and Support Services 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.

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 POLICIES

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 1st 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.

BUDGET DEVELOPMENT

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 an administrative budget committee and the Board of Trustees members. Members of the administrative committee include the Superintendent, Assistant Superintendent of Business and Support Services, and the Assistant Superintendent of Accountability and Instruction. 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.

Upon completion of this review, budget allocation methodologies and elements are presented at budget workshops to the Board of Trustees for approval and budget packets

are then distributed to the various campus, department and program budget administrators for development.

The budget packet typically consists of a budget worksheet, a listing of positions showing the current year's source of funding, and a copy of the organization's allocation(s). Each campus principal uses the allocations to staff the campus and is to be used 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 again presented to the Board of Trustees during budget workshops. 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 draft is forwarded to the Board and 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.

FINANCIAL STRUCTURE AND BASIS OF ACCOUNTING

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 interfund 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-wide 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 interfund 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 interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund 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
Friday December 6, 2013	<ul style="list-style-type: none"> Run Average Salary Reports 	<ul style="list-style-type: none"> Budget Coordinator
Monday December 2, 2013 through Friday January 17, 2014	<ul style="list-style-type: none"> Set up balance sheet and expenditure accounts in TEAMS for 2014-2015 special revenue funds 	<ul style="list-style-type: none"> Budget Coordinator
Tuesday January 21, 2014	<ul style="list-style-type: none"> Budget Review Preview Projected Revenues for 13-14 & 14-15 Preview Projected ADA for 13-14 & 14-15 	<ul style="list-style-type: none"> Chief Financial Officer Budget Coordinator
Thursday January 30, 2014	<ul style="list-style-type: none"> Additional Request form sent out to campus principals and department heads. 	<ul style="list-style-type: none"> Budget Coordinator Chief Financial Officer
Friday February 21, 2014	<ul style="list-style-type: none"> Completion of preliminary 14-15 revenue and beginning fund balance projections for Local Maintenance, Food Service and Debt Service Funds Completion of budget parameters 	<ul style="list-style-type: none"> Budget Coordinator Chief Financial Officer
Tuesday February 11, 2014	<ul style="list-style-type: none"> Presentation of budget information at Board Workshop 	<ul style="list-style-type: none"> Chief Financial Officer Human Resources Director Budget Coordinator
Friday February 21, 2014	<ul style="list-style-type: none"> Additional Request Form due into cabinet representative. 	<ul style="list-style-type: none"> Campus Principal Centralized Services
Month of March through April 1, 2014	<ul style="list-style-type: none"> Discussion of additional requests with Cabinet 	<ul style="list-style-type: none"> Cabinet Finance Staff
Thursday March 20, 2014	<ul style="list-style-type: none"> Distribution of non-payroll allocations, staff rosters planning worksheets to campus principals 	<ul style="list-style-type: none"> Budget Coordinator Chief Financial Officer
Thursday March 20, 2014	<ul style="list-style-type: none"> Presentation of budget information at Board Workshop 	<ul style="list-style-type: none"> Chief Financial Officer Human Resources Director Budget Coordinator

BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY	RESPONSIBLE PARTY
Month of April 2014	<ul style="list-style-type: none"> Budget conferences one on one 	<ul style="list-style-type: none"> Campus Principals Centralized Services
Thursday April 17, 2014	<ul style="list-style-type: none"> Presentation of budget information at Board Workshop 	<ul style="list-style-type: none"> Chief Financial Officer Human Resources Director Budget Coordinator
Tuesday April 22, 2014	<ul style="list-style-type: none"> Distribution of budget allocations and worksheets to centralized services 	<ul style="list-style-type: none"> Elementary School Campus Principals
Mid to late April 2014	<ul style="list-style-type: none"> Distribution of Special Program Allocations to campus principals 	<ul style="list-style-type: none"> Program Manager
Thursday April 24, 2014	<ul style="list-style-type: none"> Campus worksheets due in TEAMS / Budget Office 	<ul style="list-style-type: none"> School Campus Principals
Thursday May 8, 2014	<ul style="list-style-type: none"> Receipt of preliminary values from appraisal district 	<ul style="list-style-type: none"> Chief Financial Officer Appraisal District
Thursday May 15, 2014	<ul style="list-style-type: none"> Presentation of budget information at Board Workshop 	<ul style="list-style-type: none"> Chief Financial Officer Human Resources Director Budget Coordinator
Tuesday May 27, 2014	<ul style="list-style-type: none"> Staff rosters, proposed due in TEAMS/ Budget Office 	<ul style="list-style-type: none"> Department Heads Centralized Services
Weeks of May 19 through June 20, 2014	<ul style="list-style-type: none"> Budget Office and special program review, reconciliation and clean-up of campus submissions 	<ul style="list-style-type: none"> Budget Coordinator Chief Financial Officer Special Program Directors

BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY	RESPONSIBLE PARTY
Friday June 6, 2014	<ul style="list-style-type: none"> Federal grant budgets (with July 1 – June 30 fiscal years) due in Budget Office and Grants Accountant Office 	<ul style="list-style-type: none"> Federal Grant Administrators
Thursday June 19, 2014	<ul style="list-style-type: none"> Presentation of budget information at Board Workshop 	<ul style="list-style-type: none"> Chief Financial Officer Human Resources Director Budget Coordinator
Thursday June 26, 2014	<ul style="list-style-type: none"> Possible presentation of budget information to Board of Trustees, discussion and possible approval of salary increases and schedules 	<ul style="list-style-type: none"> Chief Financial Officer Human Resources Director Budget Coordinator
Thursday July 17, 2014	<ul style="list-style-type: none"> Presentation of budget information at Board Workshop 	<ul style="list-style-type: none"> Chief Financial Officer Budget Coordinator Human Resources Director
Friday July 18, 2014	<ul style="list-style-type: none"> Deadline for ARB to approve appraisal records 	<ul style="list-style-type: none"> Appraisal Review Board
Friday July 18, 2014	<ul style="list-style-type: none"> Completion of proposed budget and internal calculation of rollback rate 	<ul style="list-style-type: none"> Chief Financial Officer Budget Coordinator
Thursday July 24, 2014	<ul style="list-style-type: none"> Deadline for Chief Appraiser to certify tax rolls 	<ul style="list-style-type: none"> Appraisal District
Thursday July 24, 2014	<ul style="list-style-type: none"> Certification of anticipated tax collection rate and verification of rollback calculations 	<ul style="list-style-type: none"> Tax Collector / Assessor
Friday July 25, 2014	<ul style="list-style-type: none"> 72-hour notice for Board meeting 	<ul style="list-style-type: none"> Superintendent's Office
Thursday August 7, 2014	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Superintendent Chief Financial Officer Budget Coordinator

BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY	RESPONSIBLE PARTY
Thursday August 14, 2014	<ul style="list-style-type: none"> Posted proposed budget summary on district Website 	<ul style="list-style-type: none"> Chief Financial Officer Budget Coordinator
Thursday August 14, 2014	<ul style="list-style-type: none"> Submission of meeting notice to newspaper for publication 	<ul style="list-style-type: none"> Chief Financial Officer Finance Department Secretary
Saturday August 16, 2014	<ul style="list-style-type: none"> Publication of "NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE" (10-30 days prior to meeting date) 	<ul style="list-style-type: none"> Newspaper
Thursday August 21, 2014	<ul style="list-style-type: none"> Meeting of Board of Trustees (Workshop) for possible discussion of proposed budget and tax rate 	<ul style="list-style-type: none"> Superintendent Chief Financial Officer Budget Coordinator
Monday August 25, 2014	<ul style="list-style-type: none"> 72-hour notice for Public meeting 72-hour notice for Board meeting 	<ul style="list-style-type: none"> Superintendent's Office
Thursday August 28, 2014	<ul style="list-style-type: none"> Public meeting on budget and proposed tax rate 	<ul style="list-style-type: none"> Board of Trustees
Thursday August 28, 2014	<ul style="list-style-type: none"> Meeting of Board of Trustees to adopt budget and tax rate 	<ul style="list-style-type: none"> Board of Trustees Superintendent
Monday November 24, 2014	<ul style="list-style-type: none"> Distribution of Adopted Budget book 	<ul style="list-style-type: none"> Budget Coordinator
Monday November 24, 2014	<ul style="list-style-type: none"> Publish budget book to Website 	<ul style="list-style-type: none"> Budget Coordinator Public Information Officer Web Master Finance

Executive Summary

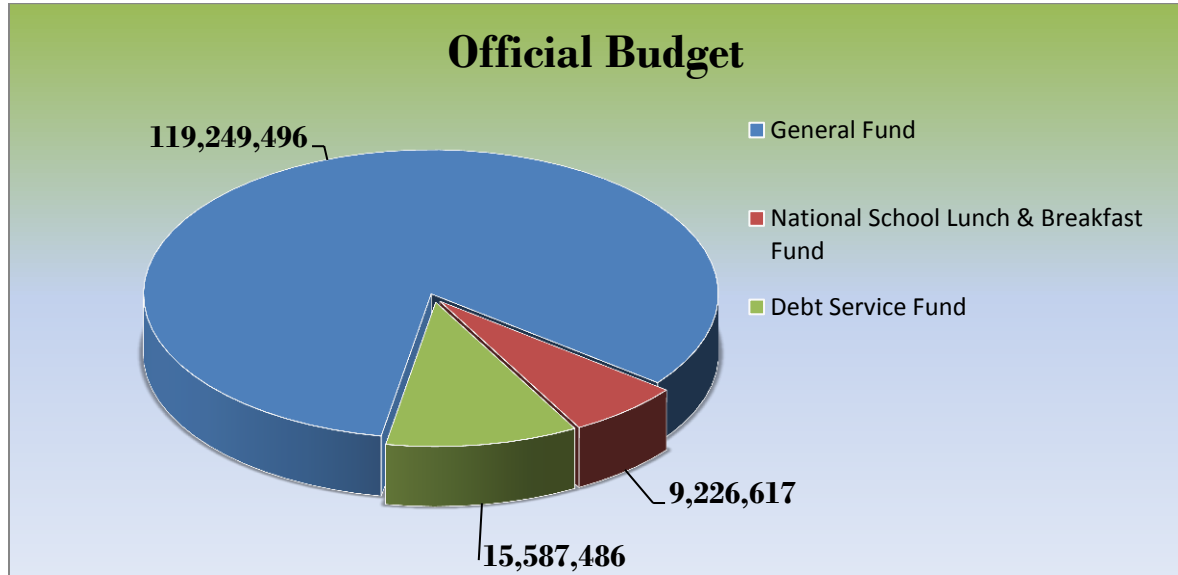
Executive Summary

This document represents the Official Budget for the Waco Independent School District for the 2013-2014 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. Districts 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 2014 - 2015 year total \$144,063,599.



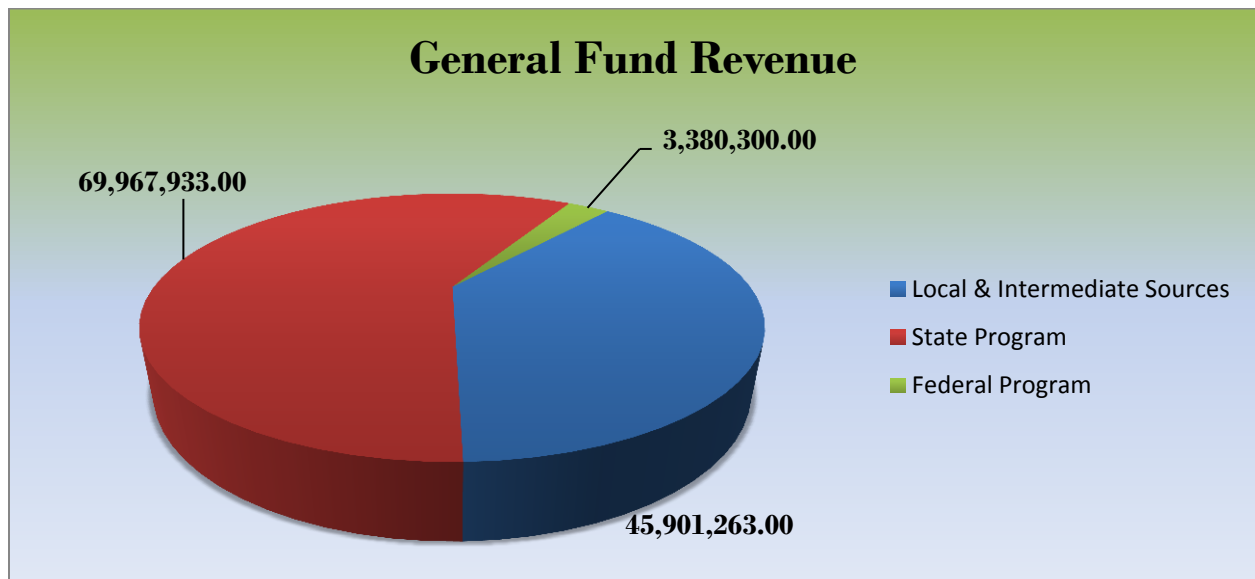
These funds are governmental fund types with budgetary control used to account for transactions resulting from on-going organizations and activities from a variety of revenue sources for which the fund balance is controlled by the District's actions. Governmental fund types utilize a modified accrual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

The General Fund

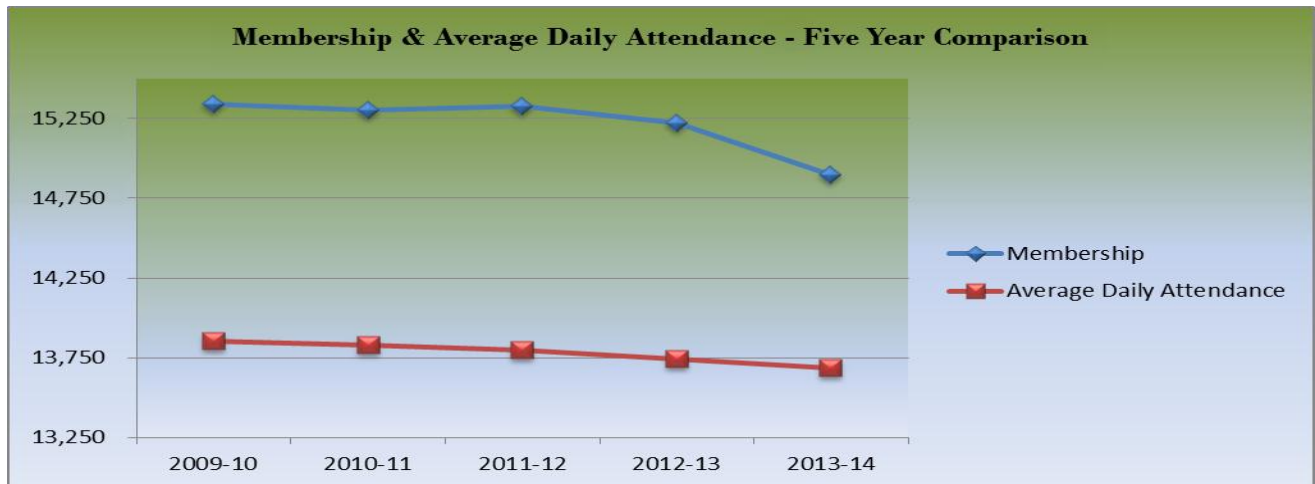
The General Fund is used to account for funds over which the District's Board of Trustees has wide discretion in their use as provided by law. The General fund includes transactions as a result of revenues from maintenance and operations taxes, investment income, state foundation entitlements and other 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 58.67% of the General Fund's revenue. Another 38.49% comes from local and intermediate source revenue, primarily property taxes. The remaining 2.83% is generated from federal sources, such as Medicaid reimbursements and indirect cost recovery from federal grants.

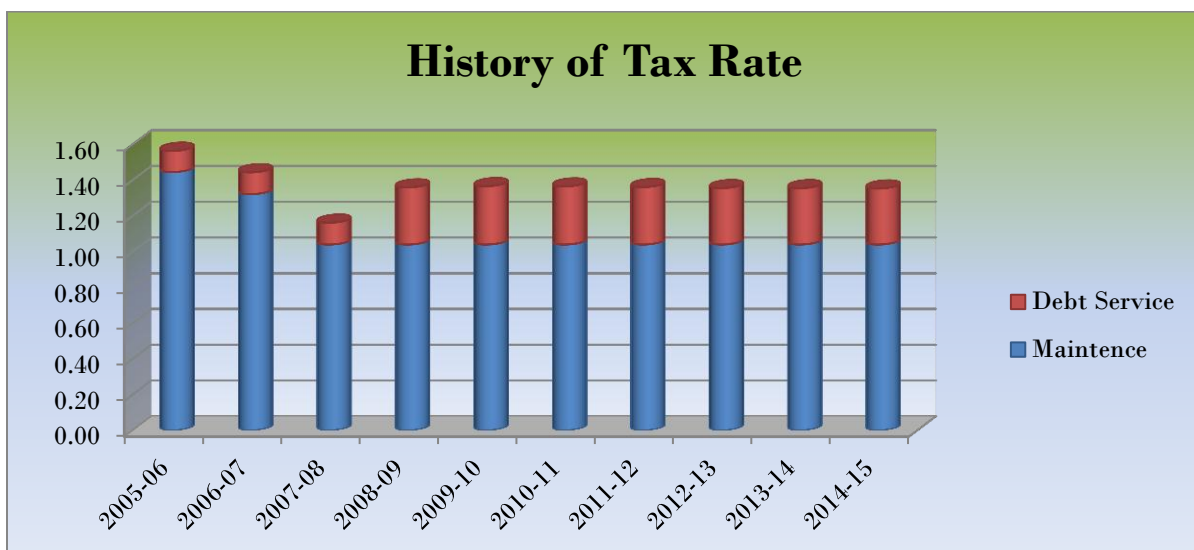


The State Foundation School Program consists of three tiers of funding. Tier I revenue, which includes funding for mandated programs such as, gifted and talented education, career and technology education, services to student with disabilities, compensatory education and bilingual education is based primarily on the District's average daily attendance weighted for special populations. The 2014-15 budget is based on a projected average daily attendance of 13,453. The District's average daily attendance for 2013-14 school year was 13,575, a .77% decrease from 2012-13.



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, State funding declines, and the District becomes increasingly reliant on local sources of revenue, primarily property taxes, for financial support of its operations. The 2014-15 budget is based on a total tax rate of \$1.353240 per \$100 of property value, a decrease of \$0.0016 over the previous year. The 2014-15 rate will generate estimated tax collections of \$57.9 million, \$44.8 million in maintenance and operations for the General Fund with the remaining \$13.1 million servicing the District's bonded debt. The maintenance and operations rate of \$1.04000 is well under the cap calculated as the sum of \$ 0.17 and the product of the state compression percentage, as determined under Education Code 42.2516, multiplied by \$1.50.

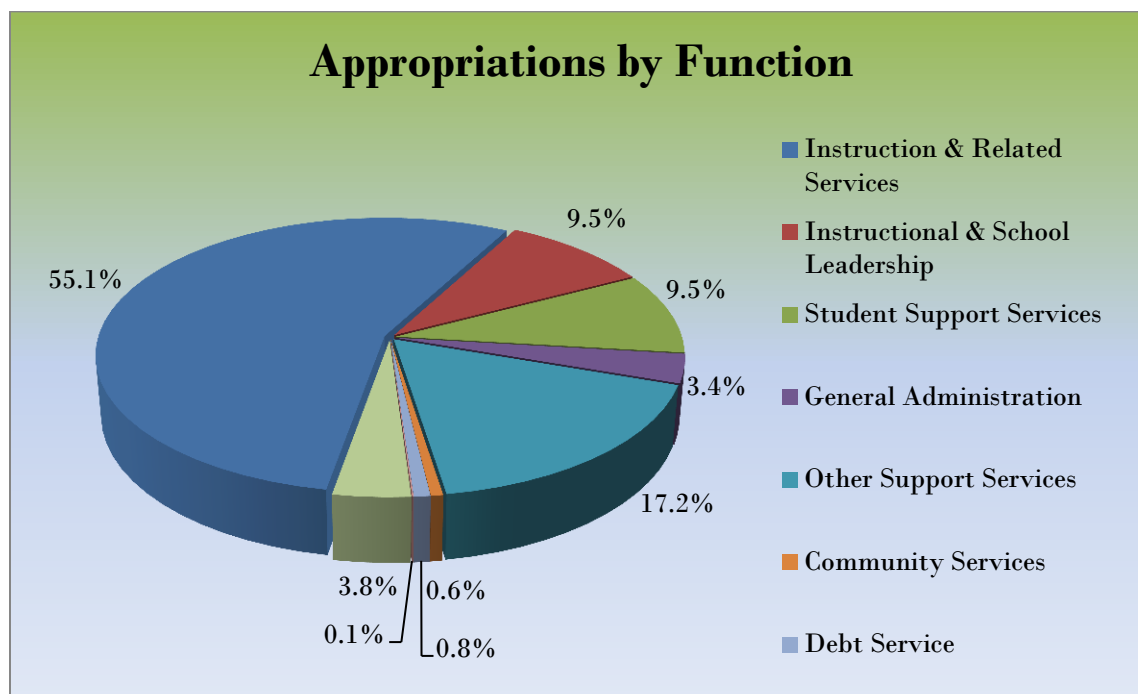


Expenditures

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, 55.1% is appropriated for Instruction and Instructional Related Services, including classroom instruction, instructional resources and media services and curriculum and instructional staff development.



Another 9.5% 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, 64.6% of the General Fund budget is designated for functions with direct student impact.

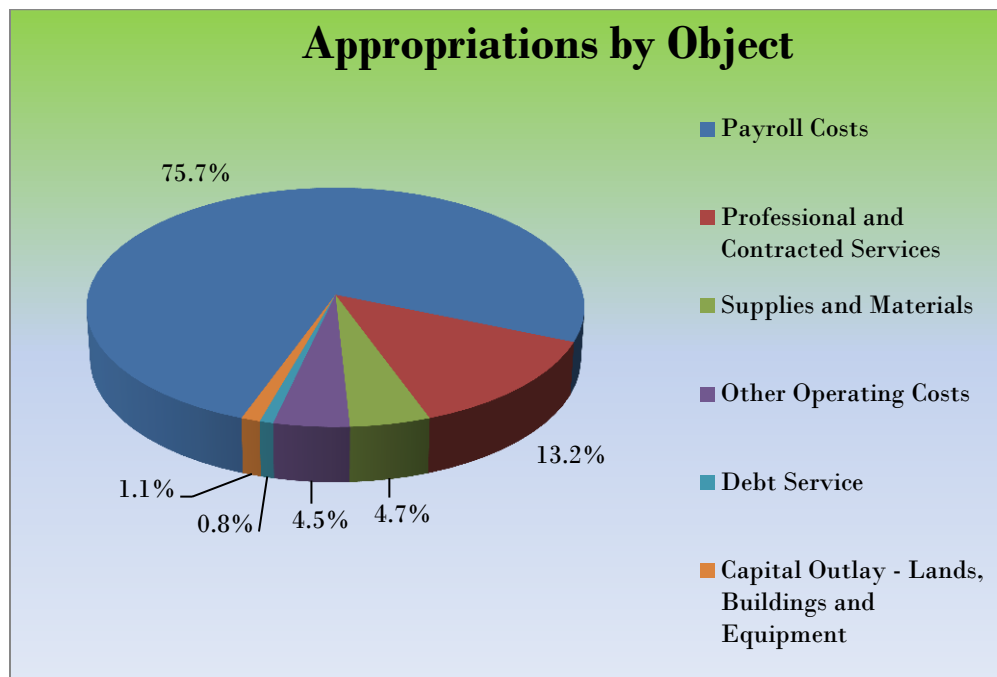
Only 9.5% of the funds are budgeted for instructional and school leadership and 3.4% for general administration. Instructional and school leadership includes the cost of campus administration and centralized instructional administration. The latter costs, along with general administration, are considered in determining the District's administrative cost ratio. The District's administrative cost ratio for 2012-2013 was 9.47%, well 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 17.2% 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 5.3% 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 75.7% 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.



With the additional State funding approved by the legislature, a general compensation increase is included in the 2014-15 proposed budgets. Employees paid on the Teacher schedule will receive an average increase of \$1,136 or 2.4% for the 14-15 school year. Employees paid on the Auxiliary, Clerical/Paraprofessional, and Administrative/Other Professional schedules will receive 2.1% increase on the appropriate midpoint. The starting pay rate on the auxiliary schedule for regular, full-time employees has be increase from \$8.00 to \$9.00 an hour.

Professional and contracted services, which include utilities, telecommunication cost, legal, audit and tax collection fees, maintenance and repair services, comprise 13.2% 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, 4.5%, debt service payments, 0.8%, capital outlay, 1.1%.

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 \$31 million to begin the 2013-14 year, 91.69% of which is unrestricted and undesignated.

Appropriations, Expenditures and Fund Balance Comparison

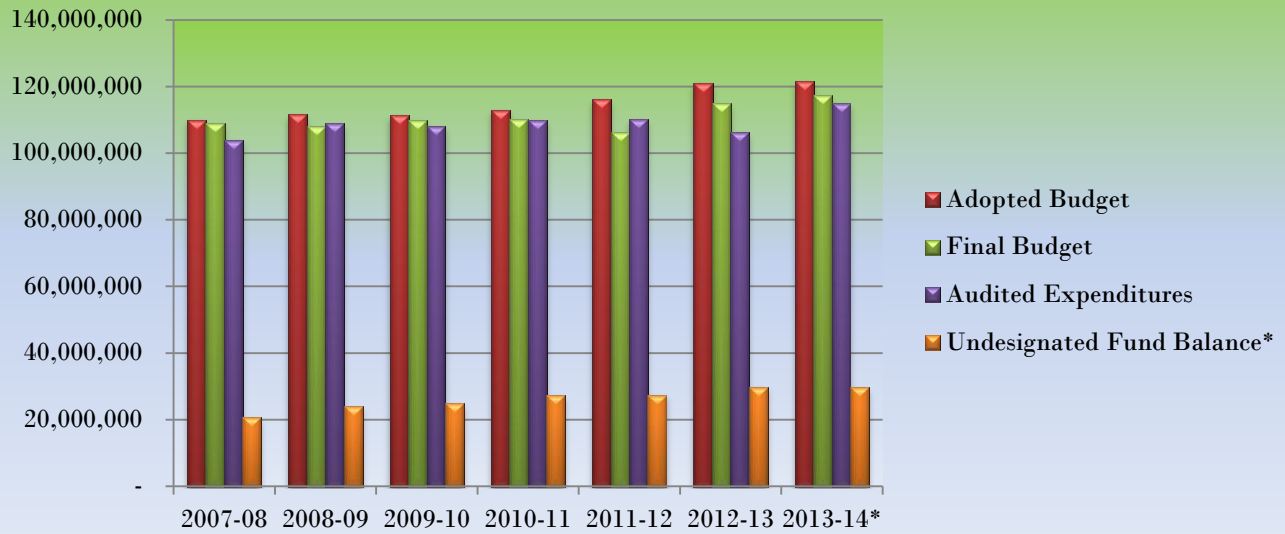
Fiscal Year	Adopted Budget	Final Budget	Audited Expenditures	Audited Expenditures as a Percent of Final Budget	Total Fund Balance*	Undesignated Fund Balance*	Undesignated Fund Balance as a Percent of the Total Fund Balance	Undesignated Fund Balance as a Percent of the Subsequent Year's Final Budget
1994-95	Not available	68,111,498	66,415,384	97.51%	534,042	48,868	9.15%	0.07%
1995-96	Not available	71,425,998	69,195,300	96.88%	3,734,662	2,883,179	77.20%	3.78%
1996-97	78,088,501	76,291,137	73,256,339	96.02%	8,203,224	5,699,644	69.48%	7.42%
1997-98	76,375,627	76,825,494	70,192,374	91.37%	14,482,152	10,861,779	75.00%	13.17%
1998-99	79,702,836	82,444,551	76,429,873	92.70%	15,996,774	15,325,367	95.80%	17.88%
1999-00	83,793,681	85,723,096	81,211,873	94.74%	15,885,548	14,058,496	88.50%	15.73%
2000-01	85,854,740	89,347,542	86,726,227	97.07%	17,623,939	16,704,186	94.78%	18.01%
2001-02	90,847,161	92,740,315	87,895,786	94.78%	17,849,319	16,413,448	91.96%	17.29%
2002-03	91,290,939	94,929,498	90,503,719	95.34%	21,350,353	20,695,141	96.93%	21.65%
2003-04	93,846,098	95,605,193	92,710,206	96.97%	24,519,784	23,446,243	95.62%	23.58%
2004-05	96,873,781	99,417,199	94,229,661	94.78%	26,163,935	25,751,743	98.42%	24.16%
2005-06	98,777,188	106,587,900	104,765,322	98.29%	26,313,285	24,987,601	94.96%	22.72%
2006-07	104,137,810	109,964,256	103,946,893	94.53%	23,042,492	20,693,381	89.81%	19.37%
2007-08	106,841,414	111,357,795	108,865,343	97.76%	25,720,211	23,869,841	92.81%	21.43%
2008-09	108,880,159	111,357,797	108,007,230	96.99%	26,208,934	24,886,922	94.95%	22.03%
2009-10	113,511,956	112,968,666	109,844,975	97.23%	29,036,793	27,072,569	93.23%	23.41%
2010-11	118,921,289	115,639,210	110,464,702	95.53%	30,363,618	27,424,965	90.32%	22.65%
2011-12	112,742,711	121,104,362	106,149,940	87.65%	34,905,994	29,770,570	85.29%	24.09%
2012-13	111,504,746	123,577,423	119,662,405	96.83%	27,832,194	25,866,789	92.94%	25.70%
2013-14**	115,451,840	121,483,117	117,259,668	96.52%	34,285,064	31,435,064	91.69%	

* Adjusted for Food Services Deficit

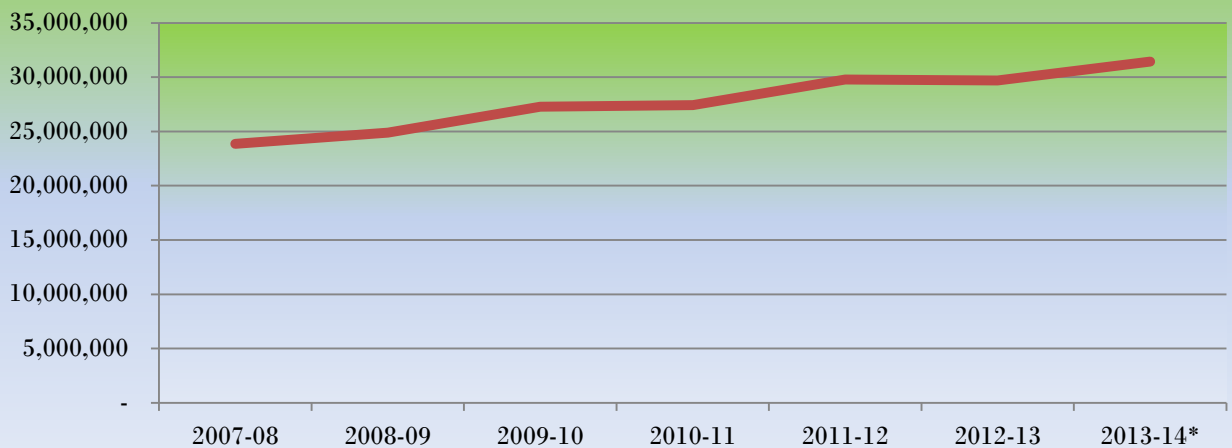
**Expenditures and Fund Balances are projected as of August 31, 2014.

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.

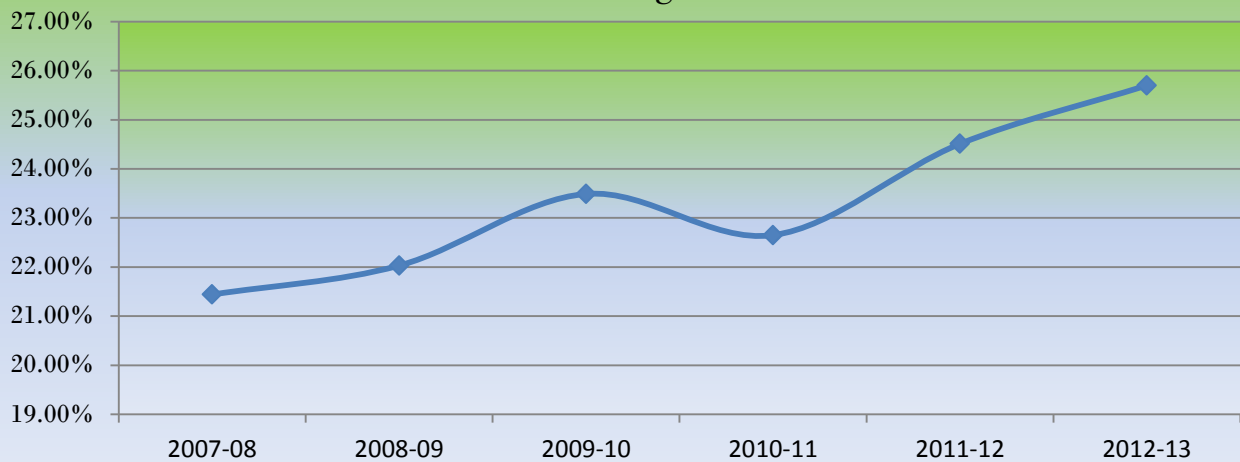
Appropriations & Expenditures



Undesignated Fund Balance



Unassigned Fund Balance as a Percent of the Subsequent Year's Budget

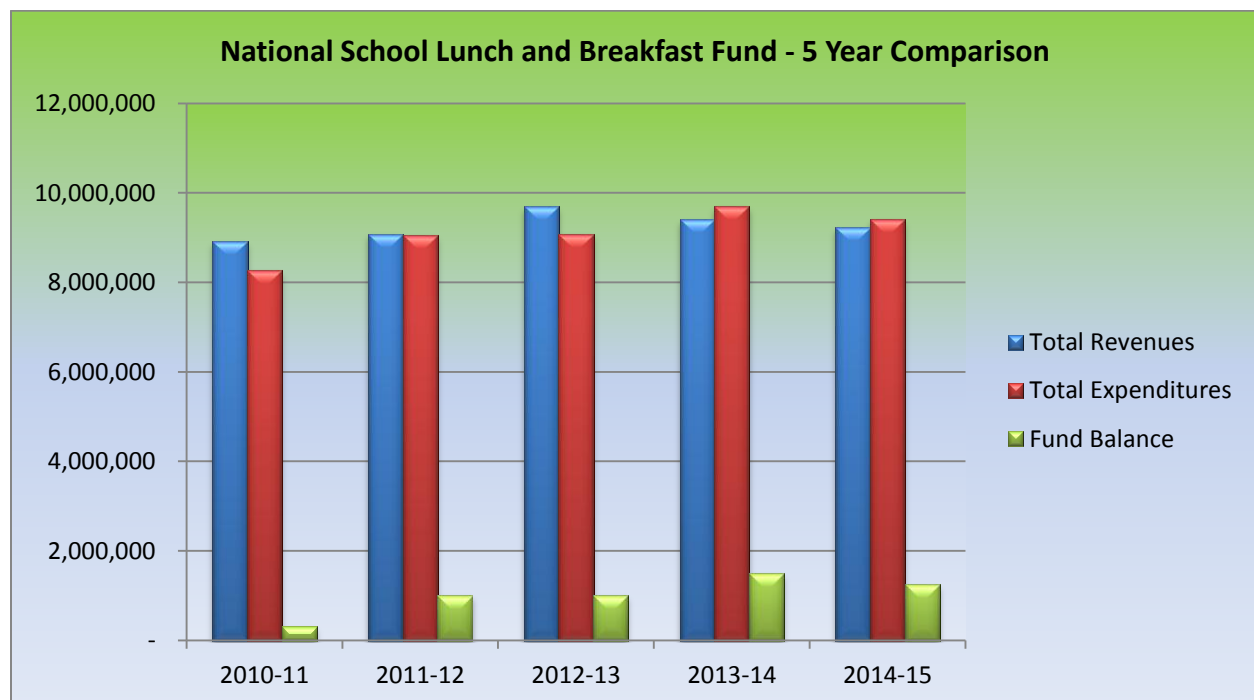


THE NATIONAL SCHOOL LUNCH AND BREAKFAST FUND

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 88% 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 2014-15 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.

Debt Service Obligations for 2014-2015

Debt Series	Principal	Interest	Total
School Building Unlimited Tax Bonds, Series 2001	1,480,000	165,550	1,645,550
Unlimited Tax Refunding Bonds, Series 2004	1,350,000	24,975	1,374,975
Unlimited Tax Refunding Bonds, Series 2006	45,000	173,200	218,200
School Building Unlimited Tax Bonds, Series 2008	2,480,000	5,881,963	8,361,963
School Building Unlimited Tax Bonds, Series 2009	320,000	2,207,000	2,527,000
Unlimited Tax Refunding Bonds, Series 2010	110,000	216,356	326,356
Unlimited Tax Refunding Bonds, Series 2013	50,000	302,777	352,777
Totals	5,835,000	8,971,821	14,806,821

OTHER SPECIAL REVENUE FUNDS

In addition to the National School Lunch and Breakfast Fund, the District's Special Revenue Funds also include a multitude of funds established to account for revenues (and their related expenditures) designated for special purposes. These funds primarily consist of entitlement grants (grants that are allotted by the Texas Education Agency on a per capita basis and designated for specific student populations) but do include a number of competitive grant awards, as well as, campus activity and donated funds.

Although not required, budgets should be established and used for all grant programs. The budget is a financial blueprint of the grant program's goals and objectives. It limits the amount and type of expenditures to those that have been approved and provides a basis for evaluating and reporting actual and budgeted amounts. This information reflects the performance of the programs.

The majority of the grants are federal grants funded through the Department of Education. Federal grants like ESEA Title I, Part A continue to fund supplemental programs that aid our students. Special Education population receives aid from IDEA B Formula and Preschool grants to meet the needs of their students. A primary source of funds for recruiting, hiring, and retaining highly qualified teachers and principals and pupil service personnel is the ESEA Title II, Part A, Teacher and Principal Training and Recruiting Fund.

The State continues to fund the State Deaf and the Regional School for the Deaf meets the needs of the physically challenged students within the surrounding districts with which we have shared services agreements.

The District also applies and is awarded a number of competitive grants from Federal, State, and Local sources. Budgets for these grants are placed as awarded. Budgets for these other Special Revenue Funds are not included in this document as part of the Official Budget.

Adopted

Budget

Schedules

**Waco Independent School District
OFFICIAL BUDGET
For the 2014-15 Fiscal Year**

	General	Child Nutrition	Debt	Memorandum
	Fund	Services	Service	Total
	Fund	Fund	Fund	Total
Revenues:				
Local and Intermediate Source Revenue	\$ 45,901,263	\$ 782,500	\$ 12,545,660	\$ 59,229,423
State Program Revenue	69,967,933	56,150	3,430,039	73,454,122
Federal Program Revenue	3,380,300	8,851,000	-	12,231,300
Total Revenues	\$ 119,249,496	\$ 9,689,650	\$ 15,975,699	\$ 144,914,845
Appropriations:				
Instruction	\$ 62,161,588	\$ -	\$ -	\$ 62,161,588
Instructional Resources and Media Svcs	915,346	-	-	915,346
Instructional Staff Development and Curriculum Development	2,648,905	-	-	2,648,905
Instructional Leadership	2,615,331	-	-	2,615,331
School Leadership	8,654,759	-	-	8,654,759
Guidance, Counseling and Evaluation Svcs	3,316,135	-	-	3,316,135
Social Work Services	421,003	-	-	421,003
Health Services	1,041,866	-	-	1,041,866
Student Transportation	3,055,987	-	-	3,055,987
Food Services	50,000	9,226,617	-	9,276,617
Extracurricular Activities	3,469,858	-	-	3,469,858
General Administration	4,034,495	-	-	4,034,495
Plant Maintenance and Operations	15,934,165	-	-	15,934,165
Security and Monitoring Services	1,952,285	-	-	1,952,285
Data Processing Services	2,662,412	-	-	2,662,412
Community Services	716,836	-	-	716,836
Debt Service	962,200	-	14,797,120	15,759,320
Facilities Acquisition and Construction	82,764	-	-	82,764
Payments to Shared Services Arrangement	240,000	-	-	240,000
Payments to Juvenile Justice Alternative Education Program	628,020	-	-	628,020
Payments to Tax Increment Fund	2,908,462	-	790,366	3,698,828
Other Intergovernmental Charges	777,079	-	-	777,079
Total Appropriations	\$ 119,249,496	\$ 9,226,617	\$ 15,587,486	\$ 144,063,599
Excess (Deficiency) of Estimated Revenues Over Appropriations	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
Fund Balance, beginning of year	34,285,064	1,246,242	3,649,470	39,180,776
Fund Balance, end of year	\$ 34,285,064	\$ 1,246,242	\$ 3,649,470	\$ 39,180,776
Non-spendable Funds:				
Inventories	250,000	200,000	-	450,000
Restricted Funds:				
Retirement of Long-term Debt	-	-	3,649,470	3,649,470
National School Lunch and Breakfast Program	-	1,046,242	-	1,046,242
Committed Funds:				
Construction	1,683,000	-	-	1,683,000
Capital Expenditures for Equipment	737,000	-	-	737,000
Assigned Funds:				
Construction	-	-	-	-
Encumbrances	180,000	-	-	180,000
Unreserved and Undesignated Fund Balance	\$ 31,435,064	\$ -	\$ -	\$ 31,435,064

Waco Independent School District
BUDGET SUMMARY BY OBJECT
For the 2014-15 Fiscal Year

	General	Child Nutrition	Debt	Memorandum
	Fund	Services	Service	Total
	Fund	Fund	Fund	Total
Revenues:				
Local and Intermediate Source Revenue	\$ 45,901,263	\$ 700,725	\$ 13,139,045	\$ 59,741,033
State Program Revenue	69,967,933	156,085	2,448,441	72,572,459
Federal Program Revenue	3,380,300	8,369,807	-	11,750,107
Total Revenues	<u>\$ 119,249,496</u>	<u>\$ 9,226,617</u>	<u>\$ 15,587,486</u>	<u>\$ 144,063,599</u>
Appropriations:				
Payroll Costs	\$ 90,275,685	\$ 3,128,615	\$ -	\$ 93,404,300
Professional and Contracted Services	15,710,184	1,054,992	-	16,765,176
Supplies and Materials	5,643,030	4,891,300	-	10,534,330
Other Operating Expenditures	5,323,042	38,710	14,797,120	20,158,872
Debt Service	962,200	-	790,366	1,752,566
Capital Outlay - Lands, Building and Equipment	1,335,355	113,000	-	1,448,355
Total Appropriations	<u>\$ 119,249,496</u>	<u>\$ 9,226,617</u>	<u>\$ 15,587,486</u>	<u>\$ 144,063,599</u>
Excess (Deficiency) of Estimated Revenues Over Appropriations	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, beginning of year	34,285,064	1,246,242	3,649,470	39,180,776
Fund Balance, end of year	<u>\$ 34,285,064</u>	<u>\$ 1,246,242</u>	<u>\$ 3,649,470</u>	<u>\$ 39,180,776</u>

Waco Independent School District
GENERAL FUND THREE YEAR COMPARISON
For the 2014-15 Fiscal Year

	2012-13	2013-14		2014-15
	Audited	Amended	Projected	Proposed
	Actual	Budget	Actual	Budget
Revenues:				
Local and Intermediate Source Revenue	\$ 43,625,576	\$ 43,218,990	\$ 43,442,565	\$ 45,901,263
State Program Revenue	65,454,007	68,927,856	67,762,204	69,967,933
Federal Program Revenue	2,635,024	3,492,902	3,481,180	3,380,300
Total Revenues	\$ 111,714,607	\$ 115,639,748	\$ 114,685,949	\$ 119,249,496
Appropriations:				
Instruction	\$ 55,596,266	\$ 58,651,319	\$ 56,666,512	\$ 62,161,588
Instructional Resources and Media Svcs	857,605	993,710	920,724	915,346
Instructional Staff Development and Curriculum Development	2,406,320	2,637,391	2,509,927	2,648,905
Instructional Leadership	2,303,890	2,633,128	2,537,189	2,615,331
School Leadership	7,950,953	8,413,704	8,358,094	8,654,759
Guidance, Counseling and Evaluation Svcs	3,456,338	3,326,308	3,238,465	3,316,135
Social Work Services	286,766	320,395	280,454	421,003
Health Services	920,436	1,087,087	987,262	1,041,866
Student Transportation	2,819,384	3,636,133	2,938,064	3,055,987
Food Services	-	-	-	50,000
Extracurricular Activities	3,521,421	4,415,418	4,029,921	3,469,858
General Administration	3,700,635	4,488,186	4,300,316	4,034,495
Plant Maintenance and Operations	14,410,640	16,778,765	14,547,951	15,934,165
Security and Monitoring Services	1,866,864	1,929,627	1,765,720	1,952,285
Data Processing Services	2,587,351	3,494,566	2,519,842	2,662,412
Community Services	649,507	772,936	692,150	716,836
Debt Service	965,867	973,401	966,719	962,200
Facilities Acquisition and Construction	6,718,785	2,939,199	1,420,536	82,764
Payments to Shared Services Arrangement	112,744	197,000	197,000	240,000
Payments to Juvenile Justice Alternative Education Program	556,650	597,188	422,845	628,020
Payments to Tax Increment Fund	2,703,331	2,549,000	2,444,394	2,908,462
Other Intergovernmental Charges	597,698	653,125	616,522	777,079
Total Appropriations	\$ 114,989,451	\$ 121,487,585	\$ 112,360,605	\$ 119,249,496
Excess (Deficiency) of Estimated Revenues Over Appropriations	\$ (3,274,844)	\$ (5,847,837)	\$ 2,325,344	\$ -
Other Financing Sources/(Uses)	795,881	-	132,000	-
Net Change in Fund Balance	\$ (2,478,963)	\$ (5,847,837)	\$ 2,457,344	\$ -
Fund Balance, beginning of year	34,905,993	32,913,938	32,427,030	34,285,064
Fund Balance, end of year	\$ 32,427,030	\$ 27,066,101	\$ 34,884,374	\$ 34,285,064
Non-spendable Funds:				
Inventories	218,988	250,000	250,000	250,000
Prepaid Items	2,843			
Restricted Funds:				
Retirement of Long-term Debt	-	-	-	-
National School Lunch and Breakfast Program	-	-	-	-
Committed Funds:				
Construction	1,108,390		1,683,000	1,683,000
Capital Expenditures for Equipment	559,768		737,000	737,000
Assigned Funds:				
Construction and Other Major Improvements	191,803		-	-
Capital Expenditures for Equipment	486,908		-	-
Other Assigned Fund Balance	676,837	-	180,000	180,000
Unassigned Fund Balance	\$ 29,668,401	\$ 26,816,101	\$ 32,034,374	\$ 31,435,064

Waco Independent School District
GENERAL FUND REVENUES BY OBJECT
For the Fiscal Year 2014-2015

		Audited	Projected	Approved
		Actual	Actual	Budget
		2012-13	2013-14	2014-15
<u>Local and Intermediate Source Revenue:</u>				
5711	Taxes, Current Year Levy	38,891,747	39,554,956	41,454,137
5712	Taxes, Prior Years	668,765	593,281	550,000
5719	Penalties, Interest and Other Tax Revenues	660,012	543,373	370,000
	Total Local Real and Personal Property Taxes	40,220,524	40,691,610	42,374,137
5729	Local Revenue from Services Rendered to Other School Districts	44,135	47,111	46,000
	Total Local Revenues from Services Rendered to Other School Districts	44,135	47,111	46,000
5735	Tuition, Regular Day	53,581	32,961	30,000
5739	Tuition, After School	130,337	106,010	106,000
	Total Tuition and Fees	183,918	138,971	136,000
5742	Earnings from Temporary Deposits and Investments	126,944	90,672	80,000
5743	Rent	61,941	66,202	56,000
5744	Revenues from Foundations, Other Non-Profit Organizations,	1280.01		
	Gifts and Bequests	-	407	-
5745	Insurance Recovery	19,081	6,374	-
5746	Property Taxes Collected for Tax Increment Fund	2,271,910	2,039,236	2,458,126
5749	Other Revenues from Local Sources	226,423	335,576	247,000
	Total Other Revenues from Local Sources	2,707,579	2,538,468	2,841,126
5752	Athletic Activities	469,420	424,019	418,000
5753	Non Athletic Events	-	6,305	6,000
5759	Cocurricular, Enterprising Services or Activities	-	105,179	80,000
	Total Revenues from Cocurricular, Enterprising Services or Activities	469,420	535,503	504,000
5761	CED-SII	-	-	-
5769	Miscellaneous Revenues from Intermediate Sources	-	-	-
	Total Revenues from Intermediate Sources	-	-	-
	Total Local and Intermediate Source Revenues	43,625,576	43,951,662	45,901,263
<u>State Program Revenue:</u>				
5811	Per Capita Apportionment	6,499,425	3,591,250	5,090,438
5812	Foundation School Program Act Entitlements	55,075,641	59,291,664	59,712,218
5819	Other Foundation School Program Act Revenues	-	-	-
	Total Per Capita and Foundation School Program Act Revenues	61,575,066	62,882,914	64,802,656
5829	State Program Revenues Distributed by Texas Education Agency	7,011	74,306	-
	Total State Program Revenues Distributed by Texas Education Agency	7,011	74,306	-
5831	Teacher Retirement/TRS Care - On-Behalf Payments	3,869,930	4,650,430	5,165,277
5839	State Revenues from State of Texas Government Agencies	2000		
	Other Than TEA	-	-	-
	Total State Revenues from State of Texas Government Agencies			
	Other Than TEA	3,871,930	4,650,430	5,165,277
	Total State Program Revenues	65,454,007	67,607,650	69,967,933
			215,320	
5929	Federal Revenues Distributed by Texas Education Agency	222,337	1,269,542	950,000
	Total Federal Revenues Distributed by Texas Education Agency	222,337	1,269,542	950,000
5931	School Health and Related Services (SHARS)	2,230,621	2,186,504	2,185,000
5932	Medicaid Administrative Claiming Program (MAC)	80,181	129,121	98,000
5939	Federal Revenues Distributed by State of Texas Government			
	Agencies Other Than TEA	1,325	-	2,000
5949	Federal Revenues Distributed by the Federal Government	1,383,348	341,392	147,300
	Total Federal Revenues Distributed by State of Texas Government			
	Agencies Other Than TEA	3,695,476	2,657,017	2,432,300
	Total Federal Program Revenues	3,917,813	3,926,559	3,382,300
Total Revenues		112,997,396	115,485,871	119,251,496

Waco Independent School District
GENERAL FUND EXPENDITURES BY FUNCTION & OBJECT
For the Fiscal Year 2014-2015

		Audited Actual 2012-13	Projected Actual 2013-14	Approved Budget 2014-15
<u>Instruction and Instructional Related Services</u>				
11	Instruction			
6100	Payroll Costs	52,541,940	53,366,443	57,966,606
6200	Professional and Contracted Services	1,095,472	858,767	1,134,641
6300	Supplies and Materials	3,027,115	2,089,166	2,714,944
6400	Other Operating Expenditures	296,082	305,428	345,397
6600	Capital Outlay	-	46,431	-
	Total Instruction	56,960,608	56,666,235	62,161,588
12	Instructional Resources and Media Services			
6100	Payroll Costs	804,737	770,916	759,097
6200	Professional and Contracted Services	39,882	52,835	37,950
6300	Supplies and Materials	90,765	96,469	116,579
6400	Other Operating Expenditures	2,793	780	1,720
6600	Capital Outlay	-	-	-
	Total Instructional Resources and Media Services	938,178	921,001	915,346
13	Curriculum and Instructional Staff Development			
6100	Payroll Costs	2,086,078	2,091,652	2,168,713
6200	Professional and Contracted Services	307,556	249,536	292,280
6300	Supplies and Materials	29,560	64,591	34,035
6400	Other Operating Expenditures	231,120	104,437	153,877
6600	Capital Outlay	-	13,764	-
	Total Curriculum & Instructional Staff Development	2,654,315	2,523,980	2,648,905
	Total Instruction and Instructional Related Service	60,553,101	60,111,215	65,725,839
<u>Instructional and School Leadership</u>				
21	Instructional Leadership			
6100	Payroll Costs	1,926,075	2,138,092	2,154,445
6200	Professional and Contracted Services	170,084	209,874	196,239
6300	Supplies and Materials	134,177	83,176	78,932
6400	Other Operating Expenditures	226,405	106,491	185,715
6600	Capital Outlay	-	-	-
	Total Instructional Leadership	2,456,740	2,537,633	2,615,331
23	School Leadership			
6100	Payroll Costs	8,056,271	8,167,961	8,484,686
6200	Professional and Contracted Services	41,918	46,253	28,554
6300	Supplies and Materials	89,728	83,185	81,265
6400	Other Operating Expenditures	49,667	60,977	60,254
6600	Capital Outlay	-	-	-
	Total School Leadership	8,237,584	8,358,376	8,654,759
	Total Instructional and School Leadership	10,694,324	10,896,009	11,270,090

Waco Independent School District
GENERAL FUND EXPENDITURES BY FUNCTION & OBJECT
For the Fiscal Year 2014-2015

		Audited Actual 2012-13	Projected Actual 2013-14	Approved Budget 2014-15
<u>Support Services - Student Based</u>				
31	Guidance, Counseling and Evaluation Services			
6100	Payroll Costs	3,474,751	3,103,106	3,204,130
6200	Professional and Contracted Services	28,376	97,421	57,235
6300	Supplies and Materials	33,460	23,273	29,800
6400	Other Operating Expenditures	24,336	14,665	24,970
6600	Capital Outlay	-	-	-
	Total Guidance, Counseling & Evaluation Services	3,560,923	3,238,465	3,316,135
32	Social Work Services			
6100	Payroll Costs	281,669	260,427	378,389
6200	Professional and Contracted Services	1,119	6,965	2,584
6300	Supplies and Materials	7,673	4,983	21,500
6400	Other Operating Expenditures	8,389	8,080	18,530
6600	Capital Outlay	-	-	-
	Total Social Work Services	298,851	280,454	421,003
33	Health Services			
6100	Payroll Costs	933,961	944,354	999,998
6200	Professional and Contracted Services	14,838	13,516	4,625
6300	Supplies and Materials	26,408	25,538	25,543
6400	Other Operating Expenditures	5,205	3,961	11,700
6600	Capital Outlay	-	-	-
	Total Health Services	980,411	987,370	1,041,866
34	Student Transportation			
6200	Professional and Contracted Services	2,239,708	2,309,528	2,115,987
6300	Supplies and Materials	476,494	567,528	525,000
6400	Other Operating Expenditures	(100,000)	(409,583)	(100,000)
6600	Capital Outlay	889,504	470,590	565,000
	Student Transportation	3,505,706	2,938,064	3,105,987
35	Food Services			
6100	Payroll Costs	-	-	-
	Total Food Services	-	-	-
36	Cocurricular and Extracurricular Activities			
6100	Payroll Costs	1,832,243	1,889,310	1,808,789
6200	Professional and Contracted Services	685,250	447,811	465,253
6300	Supplies and Materials	547,670	527,384	530,120
6400	Other Operating Expenditures	557,219	482,739	661,296
6600	Capital Outlay	400,001	686,000	4,400
	Total Cocurricular and Extracurricular Activities	4,022,384	4,033,244	3,469,858
	Total Support Services - Student Based	12,368,275	11,477,596	11,354,849

Waco Independent School District
GENERAL FUND EXPENDITURES BY FUNCTION & OBJECT
For the Fiscal Year 2014-2015

		Audited Actual 2012-13	Projected Actual 2013-14	Approved Budget 2014-15
<u>Administrative Services</u>				
41	General Administration			
6100	Payroll Costs	2,725,862	3,065,707	2,944,186
6200	Professional and Contracted Services	696,961	633,056	625,265
6300	Supplies and Materials	139,966	274,054	140,936
6400	Other Operating Expenditures	344,972	239,712	314,108
6600	Capital Outlay	6,000	88,420	10,000
	Total General Administration	3,913,761	4,300,950	4,034,495
	Total Administrative Services	3,913,761	4,300,950	4,034,495
<u>Support Services - Non-Student Based</u>				
51	Plant Maintenance and Operations			
6100	Payroll Costs	5,989,632	6,059,494	6,523,938
6200	Professional and Contracted Services	9,164,464	6,613,156	7,249,752
6300	Supplies and Materials	1,202,669	1,116,327	1,112,750
6400	Other Operating Expenditures	384,353	344,151	416,770
6600	Capital Outlay	9,600	153,543	630,955
	Total Plant Maintenance and Operations	16,750,719	14,286,672	15,934,165
52	Security and Monitoring Services			
6100	Payroll Costs	1,035,350	1,101,481	1,247,284
6200	Professional and Contracted Services	730,606	480,904	549,943
6300	Supplies and Materials	185,357	117,977	118,010
6400	Other Operating Expenditures	11,000	15,384	12,048
6600	Capital Outlay	82,262	49,974	25,000
	Total Security and Monitoring Services	2,044,574	1,765,720	1,952,285
53	Data Processing Services			
6100	Payroll Costs	1,026,071	1,126,853	1,177,419
6200	Professional and Contracted Services	1,466,672	1,093,942	1,248,398
6300	Supplies and Materials	150,834	222,760	87,000
6400	Other Operating Expenditures	24,679	14,761	49,595
6600	Capital Outlay	928,372	61,526	100,000
	Total Data Processing Services	3,596,627	2,519,842	2,662,412
	Total Support Services - Non-Student Based	22,391,921	18,572,233	20,548,862
<u>Ancillary Services</u>				
61	Community Services			
6100	Payroll Costs	-	347,409	379,041
6200	Professional and Contracted Services	398,059	308,735	296,379
6300	Supplies and Materials	289,632	24,015	23,816
6400	Other Operating Expenditures	14,543	11,991	17,600
6600	Capital Outlay	16,428	-	-
	Total Community Services	718,662	692,150	716,836
	Total Ancillary Services	718,662	692,150	716,836

Waco Independent School District
GENERAL FUND EXPENDITURES BY FUNCTION & OBJECT
For the Fiscal Year 2014-2015

	Audited Actual 2012-13	Projected Actual 2013-14	Approved Budget 2014-15
<u>Debt Service</u>			
71 Debt Service			
6500 Debt Service	973,450	966,719	962,200
Total Debt Service	973,450	966,719	962,200
Total Debt Service	973,450	966,719	962,200
<u>Capital Outlay</u>			
81 Facilities, Acquisition and Construction			
6100 Payroll Costs	15,678	37,160	78,964
6200 Professional and Contracted Services	246,465	27	-
6300 Supplies and Materials	244,293	464	3,800
6600 Capital Outlay	7,618,627	1,382,885	-
Total Facilities, Acquisition and Construction	8,125,062	1,420,536	82,764
Total Capital Outlay	8,125,062	1,420,536	82,764
<u>Intergovernmental Charges</u>			
93 Payments to Fiscal Agent of Shared Services Arrangement			
6400 Other Operating Expenditures	210,000	197,000	240,000
Total Pmts to Juvenile Justice Alternative Ed Pgm	210,000	197,000	240,000
95 Payments to Juvenile Justice Alternative Education Program			
6200 Professional and Contracted Services	600,000	422,845	628,020
Total Pmts to Juvenile Justice Alternative Ed Pgm	600,000	422,845	628,020
97 Payment to Tax Increment Fund			
6400 Other Operating Expenditures	2,784,917	2,444,394	2,908,462
Total Payment to Tax Increment Fund	2,784,917	2,444,394	2,908,462
99 Other Intergovernmental Charges			
6200 Professional and Contracted Services	603,947	616,522	777,079
Total Other Intergovernmental Charges	603,947	616,522	777,079
Total Intergovernmental Charges	4,198,864	3,680,761	4,553,561
Total Expenditures	123,937,420	112,118,170	119,249,496

Waco Independent School District
CHILD NUTRITION SERVICES FUND
For the Fiscal Year 2014-2015

	2012-13	2013-14		2014-15
	Audited	Amended	Projected	Proposed
	Actual	Budget	Actual	Budget
Revenues:				
Local and Intermediate Source Revenue	\$ 748,621	\$ 762,300	\$ 699,072	\$ 700,725
State Program Revenue	107,895	54,000	56,673	156,085
Federal Program Revenue	9,008,979	8,799,852	8,298,141	8,369,807
Total Revenues	9,865,495	9,616,152	9,053,886	9,226,617
Appropriations:				
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	9,617,290	9,616,152	9,241,184	9,226,617
Extracurricular Activities	-	-	-	-
General Administration	-	-	-	-
Plant Maintenance and Operations	279,701	-	-	-
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	9,896,991	9,616,152	9,241,184	9,226,617
Excess (Deficiency) of Estimated Revenues Over Appropriations	(31,496)	(0)	-	-
Other Financing Sources/(Uses)	-	-	-	-
Net Change in Fund Balance	\$ (31,496)	\$ (0)	\$ -	\$ -
Fund Balance, beginning of year	1,489,347	1,457,851	1,457,851	1,246,242
Fund Balance, end of year	1,457,851	1,457,851	1,457,851	1,246,242

Waco Independent School District
CHILD NUTRITION SERVICES FUND
For the Fiscal Year 2014-2015

		Audited	Projected	Approved
		Actual	Actual	Budget
		2012-13	2013-14	2014-15
<u>Local and Intermediate Source Revenue</u>				
5742	Earnings from Temporary Deposits and Investments	326	534	200
5745	Insurance Recovery	-	-	-
5749	Other Revenues from Local Sources	-	-	-
	Total Other Revenues from Local Sources	326	534	200
5751	Food Service Activity	748,295	698,538	700,525
	Total Revenues from Cocurricular, Enterprising Services or Activities	748,295	698,538	700,525
	Total Local and Intermediate Source Revenues	748,621	699,072	700,725
<u>State Program Revenue</u>				
5829	State Program Revenues Distributed by Texas Education Agency	107,895	56,673	55,000
	Total State Program Revenues Distributed by Texas Education Agency	107,895	56,673	55,000
5831	Teacher Retirement/TRS Care - On-Behalf Payments	-	-	-
	Total State Revenues from State of Texas Government Agencies Other Than TEA	-	-	101,085
	Total State Program Revenues	107,895	56,673	156,085
<u>Federal Program Revenue</u>				
5921	School Breakfast Program	2,121,905	2,246,149	2,341,033
5922	National School Lunch Program	6,188,030	5,202,434	5,543,774
5923	United States Department of Agriculture (USDA) Commodities Program	542,575	634,106	485,000
5939	Federal Revenue - State of Texas	156,468	207,952	-
	Total Federal Revenues Distributed by State of Texas Government Agencies Other Than TEA	9,008,979	215,452	8,369,807
	Total Federal Program Revenues	9,008,979	215,452	8,369,807
Total Revenues		9,865,495	971,196	9,226,617

Waco Independent School District
CHILD NUTRITION SERVICES FUND
For the Fiscal Year 2014-2015

		Audited	Projected	Approved
		Actual	Actual	Budget
		2012-13	2013-14	2014-15
<u>Support Services - Student Based</u>				
35	Food Services			
6100	Payroll Costs	2,466,419	2,437,479	3,128,615
6200	Professional and Contracted Services	1,259,103	1,414,506	1,054,992
6300	Supplies and Materials	5,348,362	5,341,754	4,891,300
6400	Other Operating Expenditures	30,654	24,755	38,710
6600	Capital Outlay	356,285	22,690	113,000
	Total Cocurricular and Extracurricular Activities	9,460,822	9,241,184	9,226,617
	Total Support Services - Student-Based	9,460,822	9,241,184	9,226,617
<u>Support Services - Non-Student Based</u>				
51	Plant Maintenance and Operations			
6200	Professional and Contracted Services	279,701	-	-
	Total Plant Maintenance and Operations	279,701	-	-
	Total Support Services - Non-Student Based	279,701	-	-
Total Expenditures		9,740,523	9,241,184	9,226,617

Waco Independent School District
DEBT SERVICE FUND THREE YEAR COMPARISON
For the Fiscal Year 2014-2015

	2012-13	2013-14		2014-15
	Audited	Amended	Projected	Proposed
	Actual	Budget	Actual	Budget
Revenues:				
Local and Intermediate Source Revenue	\$ 12,881,864	\$ 12,596,383	\$ 12,921,822	\$ 13,139,045
State Program Revenue	3,448,605	2,842,217	2,653,583	2,448,441
Federal Program Revenue	-	-	-	-
Total Revenues	\$ 16,330,469	\$ 15,438,600	\$ 15,575,405	\$ 15,587,486
Appropriations:				
Instruction	\$ -	\$ -	\$ -	\$ -
Instructional Resources and Media Svcs	-	-	-	-
Instructional Staff Development and Curriculum Development	-	-	-	-
Instructional Leadership	-	-	-	-
School Leadership	-	-	-	-
Guidance, Counseling and Evaluation Svcs	-	-	-	-
Social Work Services	-	-	-	-
Health Services	-	-	-	-
Student Transportation	-	-	-	-
Food Services	-	-	-	-
Extracurricular Activities	-	-	-	-
General Administration	-	-	-	-
Plant Maintenance and Operations	-	-	-	-
Security and Monitoring Services	-	-	-	-
Data Processing Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	15,490,222	14,816,821	14,808,571	14,778,120
Facilities Acquisition and Construction	-	-	-	-
Payments to Shared Services Arrangement	-	-	-	-
Payments to Juvenile Justice Alternative Education Program	-	-	-	-
Payments to Tax Increment Fund	689,822	621,779	564,476	790,336
Other Intergovernmental Charges	-	-	-	-
Total Appropriations	\$ 16,180,044	\$ 15,438,600	\$ 15,373,047	\$ 15,568,456
Excess (Deficiency) of Estimated Revenues Over Appropriations	\$ 357,443	\$ -	\$ 202,358	\$ -
Other Financing Sources/(Uses)	-	-	-	-
Net Change in Fund Balance	\$ 357,443	\$ -	\$ 202,358	\$ -
Fund Balance, beginning of year	3,119,513	3,476,956	3,476,956	3,649,470
Fund Balance, end of year	\$ 3,476,956	\$ 3,476,956	\$ 3,679,314	\$ 3,649,470

Waco Independent School District
DEBT SERVICE FUND REVENUES BY OBJECT
For the Fiscal Year 2014-2015

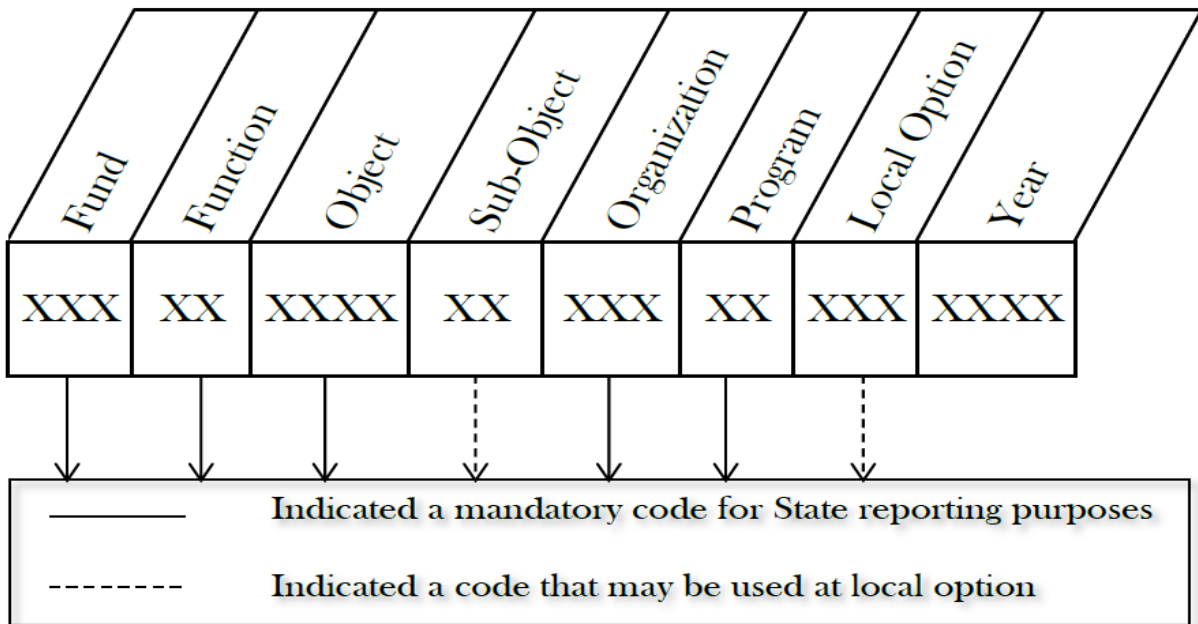
		Audited Actual 2012-13	Projected Actual 2013-14	Approved Budget 2014-15
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<u>Local and Intermediate Source Revenue:</u>				
5711	Taxes, Current Year Levy	11,790,740	11,972,981	12,196,679
5712	Taxes, Prior Years	199,153	175,759	145,000
5719	Penalties, Interest and Other Tax Revenues	192,644	153,789	97,000
	Total Local Real and Personal Property Taxes	12,182,537	12,302,529	12,438,679
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5742	Earnings from Temporary Deposits and Investments	9,505	2,187	-
5746	Property Taxes Collected for Tax Increment Fund	689,823	617,105	700,366
5749	Other Revenues from Local Sources	580	-	-
	Total Other Revenues from Local Sources	699,907	619,292	700,366
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	Total Local and Intermediate Source Revenues	12,882,444	12,921,822	13,139,045
<hr/>				
<u>State Program Revenue:</u>				
5829	State Program Revenues Distributed by Texas Education Agency	3,448,605	2,653,583	2,448,441
	Total State Program Revenues Distributed by Texas Education Agency	3,448,605	2,653,583	2,448,441
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	Total State Program Revenues	3,448,605	2,653,583	2,448,441
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	Total Revenues	16,331,049	15,575,405	15,587,486

Waco Independent School District
DEBT SERVICE FUND EXPENDITURES BY FUNCTION & OBJECT
For the Fiscal Year 2014-2015

		Audited Actual 2012-13	Projected Actual 2013-14	Approved Budget 2014-15
<u>Debt Service</u>				
71	Debt Service			
6511	Bond Principal	6,315,000	5,835,000	6,030,000
6521	Interest on Bonds	9,019,148	8,971,821	8,747,120
6599	Other Debit Service Fees	156,074	1,750	20,000
	Total Debt Service	15,490,222	14,808,571	14,797,120
<u>Intergovernmental Charges</u>				
93	Payments to Fiscal Agent of Shared Services Arrangement			
6200	Professional and Contracted Services	-	-	-
6400	Other Operating Expenditures	138,000	131,500	125,000
	Total Pmts to Juvenile Justice Alternative Ed Pgm	138,000	131,500	125,000
95	Payments to Juvenile Justice Alternative Education Program			
6200	Professional and Contracted Services	576,215	565,050	658,507
6400	Other Operating Expenditures	30,000	34,500	30,000
	Total Pmts to Juvenile Justice Alternative Ed Pgm	606,215	599,550	688,507
97	Payment to Tax Increment Fund			
6400	Other Operating Expenditures	689,823	617,105	790,366
	Total Payment to Tax Increment Fund	689,823	617,105	790,366
99	Other Intergovernmental Charges			
6200	Professional and Contracted Services	596,346	625,139	656,058
	Total Other Intergovernmental Charges	596,346	625,139	656,058
	Total Intergovernmental Charges	2,030,384	1,973,294	2,259,931
Total Expenditures		16,180,044	15,425,676	15,587,486

Account Code Elements

Code Structure



Fund Codes

GENERAL FUNDS

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 – Improvement 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 - Apprenticeship
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 Com
272 Medicaid Admin Claiming (MAC)
286 ESEA Title I SIP Academy-ARRA
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

SPECIAL REVENUE FUNDS - STATE PROGRAMS

397 Advanced Placement Incentives
404 Student Success Initiative
410 State Textbook Fund
421 Master Reading Teacher
427 TX Workforce - Apprenticeship
429 State Funded Special Rev Funds
435 SSA - Regional Day School Deaf
446 SSA - McLennan County Challenge Academy
458 SSA - Local Day School Deaf
496 Locally Special Revenue Fund II

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

- 494 Miscellaneous Gift Grants
- 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

INTERNAL SERVICE FUNDS

- 753 Insurance Fund - WCI & UCI

TRUST AND AGENCY FUNDS

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

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 School
- 92 Incremental Costs w Purchase-Sale WADA
- 93 Payments to Fiscal Agent/Member District-SSAs
- 95 Payments to Juvenile Justice Alternative Education Programs
- 97 Payments to Tax Increment Fund
- 99 Other Intergovernmental Charges

Expenditure & Revenue Object

6100 PAYROLL COSTS

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
6149	Other Employee Benefits

6200 PROFESSIONAL AND CONTRACTED SERVICES

6211	Legal Services
6212	Audit Services
6213	Tax Appraisal & Collection
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	Charter Bus Rentals
6269	Other Rentals & Operating Lease
6291	Consulting Services
6299	Other Miscellaneous Contracted Services

6300 SUPPLIES AND MATERIALS

- 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
- 6397 Equipment-Unit Cost \$300-\$5000
- 6399 Other General Supplies & Materials

6400 OTHER OPERATING COSTS

- 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
- 6492 SSA - Payments to Fiscal Agents
- 6493 SSA - Payments to Member Districts
- 6494 Reclassified Transportation Exp.
- 6495 Dues
- 6497 Fees - Building Use
- 6498 Student Awards
- 6499 Miscellaneous Operating Costs

6500 DEBT SERVICE

- 6511 Bond Principal
- 6512 Capital Lease Principal
- 6513 Long-term Debt Principal
- 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
- 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+
6651	Buildings - Capital Lease
6659	Furniture-Equip-Software - Capital Lease

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
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
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/ExpTrst Fund
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
10	Superintendent's Office
11	Communications Office
12	Community Resources
13	Internal Audit
15	Elementary Education Admin
16	Secondary Education Admin
17	Curriculum Office
18	Professional Development Office
20	Instructional Support Admin
21	Advanced Academics Office
22	Career & Technical Education Office
23	Special Education Office
24	Compensatory Education Office
25	Bilingual Education Office
26	Grants Management Office
27	Early Childhood Education Office
28	Parental Involvement Coordination
30	Athletics Office
31	Athletics Complex Operations
32	Athletics
33	Community & Family Outreach
35	Fine Arts Education Office
37	Social Services Office
38	Student Management Services
40	Business and Financial Services
41	Copy Center & Mail Services
42	Financial Services
43	Purchasing Services
44	Warehousing & Distribution Services
46	Human Resources Administration
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	Student Services Administration
62	Counseling & Pupil Services
63	Health Services

64	Social Work Services
66	Student Transportation Services
68	Police Department
70	Child Nutrition Services
71	Catering Services
72	CNS Warehousing & Distribution Services
75	Technology Services
76	Telecommunications Services
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
- 048 G.W. Carver Middle School
- 050 Indian Spring 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
- 998 Unallocated Costs
- 999 Undistributed Costs

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 Education
- 35 Prekindergarten-Bilingual Education

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	ACT/SAT Preparation
211	ATLAS Academy
212	International Baccalaureate Program
213	Magnet Programs
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
230	Special Education
231	Autistic Unit
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
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
300	Athletics
301	Athletics - Boys'
302	Athletics - Girls'
303	Football
304	Volleyball
306	Baseball
307	Softball
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
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
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
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
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
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
580	Scholarship Funds
581	Memorial - Gerry Smith
583	Memorial - Ime Hanus
585	Memorial - Richard Salome
587	Memorial - M. Maloy
591	Scholarship - WHS Class 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
655	Chess Club
657	Edwards Literary Club
659	Fellowship of Christian Athletic-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
677	Junior Statesmen of America
679	Math Club
681	National Junior Society
683	National Honor Society
685	SKILLS USA
687	Spanish Club
689	Student Council
691	Texas Associated Student Ed-TAFE
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
716	Annuity-Aviva Life & Annuity Co
718	Annuity-Transamerica Life Ins
719	Annuity-Lincoln Financial Group
720	Annuity-Security Benefit
724	Annuity-MassMutual 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-Employee/Family Hi
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
828	Critical Illness-Allstate
829	Critical Illness-Assurant
832	Dental
833	Dental-Quality Care
834	Disability-American Fidelity
837	Heart/Stroke-American Heritage
840	Life Insurance-ING Reliastar
841	Life Insurance-Investor
842	Life Insurance-Texas Life
847	Vision-Superior
850	TRS-Employee Contributions
851	TRS-Federal Funds
852	TRS-Service Buyback
853	TRS-Statutory Minimum
854	TRS-New Member Entity
855	TRS-Retired Pension Surcharge
856	TRS-Retired Care Surcharge
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)
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
904	Community Bank
906	Fidelity Bank
908	Southwest Securities
909	USA Mutuals
911	Lone Star
912	Texas Class
913	TEXASDAILY
914	TEXASTERM
915	TEXPOOL
916	TEXSTAR
920	Bid Deposits
921	COBRA
922	Criminal Records Checks
923	Insufficient Funds
924	Registration Fees
930	Athletics - Visiting Teams
931	Lost Textbooks
932	Sales Tax
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
971	Board Committed Funds
972	Superintendent's Contingency
973	Assigned Funds
974	Non-recurring Additional Request

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.

101R 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.

102R ESC STATE SUPPORT (EDUCATION SERVICE CENTERS ONLY)

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

103-160 RESERVED FOR FUTURE STATE DEFINITION

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

161-198 LOCALLY DEFINED CLASSIFICATIONS

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.

199R 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.

203℞ CHILD CARE DEVELOPMENT BLOCK GRANT

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

204℞ ESEA, TITLE IV, PART A - SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES ACT

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

205℞ HEAD START

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

206℞ ESEA, TITLE X, PART C - EDUCATION FOR THE HOMELESS CHILDREN AND YOUTH

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

207 RESERVED FOR FUTURE STATE DEFINITION

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

208℞ HUMAN IMMUNODEFICIENCY VIRUS (HIV) EDUCATION

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

209℞ ENERGY CONSERVATION FOR INSTITUTIONAL BUILDINGS

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

210 RESERVED FOR FUTURE STATE DEFINITION

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

211℞ ESEA, TITLE I, PART A - IMPROVING BASIC PROGRAMS

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education) Note: This fund code is also used for ESEA Title I, Part D, Subpart 2 - LEA programs with locally operated correctional facilities and Title I – School Improvement Program..

212℞ ESEA, TITLE I, PART C - EDUCATION OF MIGRATORY CHILDREN

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

213℞ ESEA, TITLE I, PART B - EVEN START FAMILY LITERACY

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

214-217 RESERVED FOR FUTURE STATE DEFINITION

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

218℞ ESEA TITLE V, PART D, SUBPART 6 - JACOB K. JAVITS GIFTED AND TALENTED STUDENTS EDUCATION ACT

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

219 RESERVED FOR FUTURE STATE DEFINITION

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

220℞ ADULT EDUCATION (ABE) - FEDERAL

This fund classification is to be used to account, on a project basis, for funds granted to provide or support programs for adult education and literacy services to adults who are beyond compulsory school age attendance, and do not have a high school diploma, or lack sufficient mastery of basic educational skills to function effectively in society, or are unable to speak, read or write the English language; and are not enrolled in school. Educational services include basic educational skills (reading, writing, speaking and mathematics), English as a Second Language instruction, and secondary level competencies for acquisition of a high school diploma or equivalent. This includes sections 322, 326, and 353 under P.L. 91.230 as amended by PL 102.73, The National Literacy Act. If a school district has more than one section, separate accountability must be maintained. This may be accomplished by using one of the locally defined segments of the code structure. (84.002) (U.S. Department of Education)

221 RESERVED FOR FUTURE STATE DEFINITION

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

222℞ NATIONAL AND COMMUNITY SERVICE TRUST ACT - LEARN AND SERVE AMERICA

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

223℞ TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)

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

224℞ IDEA - PART B, FORMULA

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

225℞ IDEA - PART B, PRESCHOOL

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

226℞ IDEA - PART B, DISCRETIONARY

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

- Targeted support to LEAs
- Regional Day School Programs for the Deaf
- Private residential placements
- Priority projects
- Other emerging needs (84.027) (U.S. Department of Education)

227℞ IDEA - PART B, DEAF

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

228℥ IDEA - PART B, PRESCHOOL DEAF

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

229℥ IDEA - PART D, DEAF-BLIND

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

230℥ IDEA - PART D, PERSONNEL TRAINING

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

231-235 RESERVED FOR FUTURE STATE DEFINITION

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

236℥ SUBSTANCE ABUSE PREVENTION AND TREATMENT BLOCK GRANT - INTERVENTION

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

237℥ ESEA TITLE IV - SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES ACT

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

238℥ SUBSTANCE ABUSE PREVENTION AND TREATMENT BLOCK GRANT - FEMALES

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

239℥ SUBSTANCE ABUSE PREVENTION AND TREATMENT BLOCK GRANT - PREVENTION

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

240℥ NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM

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

- User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.
- The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.
- The school district does not intend for the Food Service Fund to be self-sustaining.
- This fund may have a fund balance not to exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes. (10.553, breakfast; 10.555, lunch)

241℥ EDUCATION SERVICE CENTER CHILD NUTRITION

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

242℥ SUMMER FEEDING PROGRAM, TEXAS 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)

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)

244R 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)

245R 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)

246R 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)

247R 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)

248R 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)

249R 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)

250R 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)

251R 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)

252R 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)

253R IDEA, PART C, EARLY INTERVENTION (DEAF)

This fund classification is to be used to account on a project basis, for funds granted to assist local Regional Day School for the Deaf programs and the Texas School for the Deaf in providing direct services to hearing impaired infants to toddlers, ages birth through two years of age. The program provides supplemental and appropriate

services to eligible students that are provided by a certified and trained teacher. This grant is funded by P.L. 101-119. (84.181A) (U.S. Department of Education)

254 RESERVED FOR FUTURE STATE DEFINITION

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

255R 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)

256R 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.

258R 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)

259R 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.

261R 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).

262R 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).

263R 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).

264R 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).

265R 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).

266R ARRA OF 2009, TITLE XIV, STATE FISCAL STABILIZATION FUND (EFFECTIVE FISCAL YEAR 2008-09)

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

267R 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).

268R 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).

269R 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.

270R 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).

271R 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)

272R 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)

273R 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)

274R 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)

275R SCHOOL DROPOUT PREVENTION (EFFECTIVE FISCAL YEAR 2008-09)

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

276-278 RESERVED FOR FUTURE STATE DEFINITION

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

279℞ TITLE II, PART, D, SUBPART 1 – ENHANCING EDUCATION THROUGH TECHNOLOGY – ARRA (STIMULUS) (EFFECTIVE FISCAL YEAR 2008-09)

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

280℞ ESEA, TITLE X, PART C – EDUCATION FOR THE HOMELESS CHILDREN AND YOUTH – ARRA (STIMULUS) (EFFECTIVE FISCAL YEAR 2008-09)

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

283℞ IDEA – PART B, FORMULA – ARRA (STIMULUS) (EFFECTIVE FISCAL YEAR 2008-09)

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

284℞ IDEA – PART B, PRESCHOOL– ARRA (STIMULUS) (EFFECTIVE FISCAL YEAR 2008-09)

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 grant is funded by P.L. 105-17. (84.391) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

285℞ ESEA. TITLE I, PART A, IMPROVING BASIC PROGRAMS – ARRA (STIMULUS) (EFFECTIVE FISCAL YEAR 2008-09)

This fund classification is to be used to account, on a project basis, for funds allocated to local education agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State performance standards developed for all children. This program is authorized under P.L 107-110. (84.389) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII). Note: This fund code is also used for ESEA Title I Part D, Subpart 2 – LEA programs with locally operated correctional facilities and Title I – School Improvement Program.

286℞ TITLE I SIP ACADEMY GRANT – ARRA (STIMULUS) (EFFECTIVE FISCAL YEAR 2008-09)

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).

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.

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.

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)

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)

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)

295℞ SHARED SERVICES ARRANGEMENTS - ESEA TITLE X, PART C - EDUCATION FOR THE HOMELESS CHILDREN AND YOUTH

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

296 RESERVED FOR FUTURE STATE DEFINITION

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

297℞ 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)

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.

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..

301R 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)

302R 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.

307R 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.

309R 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.

311R 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)

312R 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)

313R 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)

314R 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)

315R 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)

316R 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)

317R 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.

319R 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.

325R 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)

326R 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) (U.S. Department of Education)

327R 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)

328R 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)

329R 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)

330R 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)

331R 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)

332R 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)

333R 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)

334R 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)

335R 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)

336R 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)

337R 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)

338R 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)

339R 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)

340R 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, ages birth through two years of age. The

program provides supplemental and appropriate services to eligible students that are provided by a certified and trained teacher. This grant is funded by P.L. 101-119. (84.181A) (U.S. Department of Education)

341 RESERVED FOR FUTURE STATE DEFINITION

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

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

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)

343R 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.

347R 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).

348R 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).

349R 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).

350R 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).

351R 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).

352R 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.

354R 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).

355R 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.

357R 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.

359R 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.

360R 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. The 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 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).

361R 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).

364R SHARED SERVICES ARRANGEMENTS - IDEA – PART B, FORMULA – 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 to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) subgrants. (84.391) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

365R SHARED SERVICES ARRANGEMENTS - IDEA – PART B, PRESCHOOL – 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 preschool children with disabilities. This grant is funded by P.L. 105-17. (84.392) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

366R 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.

367R SHARED SERVICES ARRANGEMENTS - ESEA TITLE X, PART C – EDUCATION FOR THE HOMELESS CHILDREN AND YOUTH – 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 a variety of staff development and supplemental services, including in-service training, counseling, psychological services and tutoring. This grant is funded by P.L. 107-110, McKinney-Vento Homeless Education Assistance Improvement of 2001 as amended by NCLB Act of 2001, Title X, Part C. (84.387) (U.S. Department of Education) (American Recovery and Reinvestment Act (ARRA) of 2009, Title VIII).

368-378 FEDERALLY FUNDED SHARED SERVICES ARRANGEMENTS - LOCALLY DEFINED (CONVERT TO FUND 379 FOR PEIMS)

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

379R 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.

381R 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.

382R 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.

383R 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.

384R 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.

385R 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.

386R 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.

387R 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.

417R 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

418R 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.

419R 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.

421R 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.

422R 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.

423R 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)]

424R 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]

425R 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]

426R 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.

428R 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.

429R 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.

431R 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.

432R 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.

433R 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.

434R 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.

435R 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.

436R 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.

437R 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).

438R 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)

439R 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.

440R 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.

441R 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.

442R LIMITED ENGLISH PROFICIENT (LEP) STUDENT SUCCESS 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 granted to schools to provide intensive programs of instruction for limited English-proficient (LEP) students and teacher training resources specific to instruction of LEP students. [TEC 39.024(d) and (e)]

443-445 RESERVED FOR FUTURE STATE DEFINITION

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

446-458 STATE/LOCAL FUNDED SHARED SERVICES ARRANGEMENTS - LOCALLY DEFINED

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.

459R 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.

461R 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.

479℞ PERMANENT FUND

This fund classification is to be used to account for transactions related to resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting organization's programs (Permanent funds do not include private-purpose trust funds). This fund code (accounted for on a modified-accrual basis) is effective September 1, 2001, for certain transactions that were accounted for as nonexpendable trust funds on a full-accrual basis prior to implementation of GASB Statement 34 reporting standards, such as a legal trust benefiting the acquisition of library books from interest proceeds of an investment fund.

480-498 LOCALLY FUNDED SPECIAL REVENUE FUNDS - LOCALLY DEFINED

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

499℞ LOCALLY FUNDED SPECIAL REVENUE FUNDS

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

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.

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.

699~~R~~ 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.

701~~R~~ 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)

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.

751~~R~~ TRANSPORTATION (NOT REPORTED TO PEIMS)

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

752~~R~~ PRINT SHOP (NOT REPORTED TO PEIMS)

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

753~~R~~ INSURANCE (NOT REPORTED TO PEIMS)

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

754~~R~~ COMPUTER OPERATIONS (NOT REPORTED TO PEIMS)

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

755~~R~~ 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.

861~~2~~ AGENCY FUND FOR TAX COLLECTIONS (NOT REPORTED TO PEIMS)

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

862~~2~~ AGENCY FUND FOR TEXTBOOK WAIVER REFUNDS (NOT REPORTED TO PEIMS)

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

863 RESERVED FOR STATE DEFINITION

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

864 RESERVED FOR STATE DEFINITION

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

865~~R~~ 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.

901~~R~~ 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.

902~~R~~ 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

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

- Pre/post employment physicals or drug testing for personnel classified in this function
- Purchase of vehicles for instructional purposes, including driver education

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)

12R 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"> • Librarians • Library aides and assistants • Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas • Substitute pay for instructional and library staff (ALL substitutes effective 2008-09 fiscal year) • Selecting, preparing, cataloging and circulating books and other printed materials • Planning the use of the library by students, teachers and other members of the instructional staff • Building individuals ability in their use of library books and materials • Selecting, preparing, maintaining and making available to members of the instructional staff equipment, films filmstrips, transparencies, tapes, TV programs, software, CD/DVDs and similar materials • Planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television • Studio crews that record educational programs or segments of programs by closed circuit or broadcast television, including those for TI-IN • Library books, films, video cassettes, CD/DVD disks, and other media that are maintained by a resource center or library • Supplies for binding and repairing books or other media contained in the resource center • Upkeep and repairs to media, library and resource center materials and equipment • Media and Living Science services provided by an education service center • Pre/post employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional resources and media purposes 	<p>Salaries and related expenditures/expenses associated with:</p> <ul style="list-style-type: none"> • Encyclopedias and other reference books in the classroom (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Textbooks (Function 11) • Teaching supplies used in the classroom (Function 11) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36) • Staff who conduct in-service training on the use of technology (Function 13) • Network manager for instructional networks (Function 53) • Technology coordinator for instructional networks (Function 11)

13R 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).

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

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.

21R 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"> • Instructional supervisors • Special population or educational program coordinators or directors (Chapter 1, Special Education, Career and Technical Education, etc.) and related support staff • Upkeep and repairs to materials and equipment related to instructional leadership • Assistant/Deputy Superintendent(s) for Instruction • Pre/post employment physicals or drug testing for personnel classified in this function • Purchase of vehicles for instructional leadership purposes 	<ul style="list-style-type: none"> • Principals, assistant principals and related staff (Function 23) • Staff members who perform accounting, personnel, or other administrative functions (Function 41) • Staff development and inservice training personnel (Function 13) • Assistant/Deputy Superintendent(s) for Curriculum (Function 13) • Curriculum coordinator not responsible for supervising instructional staff (Function 13) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

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

30 STUDENT SUPPORT SERVICES

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

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

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

- Upkeep and repairs to materials and equipment related to social work services
- Supplies for social work services
- Pre/post employment physicals or drug testing for personnel classified in this function

- buildings and grounds, including utilities (Function 51)
- Parent education/involvement liaison or coordinator (Function 61)
- Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

33R 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).

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

34R 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"> • Transportation specifically for students that participate in special programs as defined in program intent codes -- e.g., Services to Students with Disabilities (Special Education), Career and Technical, etc. Include the appropriate program intent code when applicable • Transportation supervisors, directors, bus drivers and bus maintenance personnel 	<ul style="list-style-type: none"> • Field trips (Function 11) • Student organization trips -- e.g., FFA, National Honor Society (Function 36) • Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organization sponsors. This includes costs

- Fuel, tires, etc. for buses
- Contracted repair of buses
- Bus driver training and certification
- Fleet insurance for buses
- Bonding expenditures/expenses for bus drivers
- Assistant/Deputy Superintendent(s) for Transportation
- Pre/post employment physicals or drug testing for personnel classified in this function
- Initial purchase of school buses

- associated with additional days employed, reduction of class load, length of day, etc. (Function 36)
- Financing costs -- e.g. principal and interest for acquisition of buses (Function 71)
- Principal and interest on school bus loans/capital leases (Function 71)
- Vehicles other than those used for student transportation (charge to appropriate function)

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

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

40 ADMINISTRATIVE SUPPORT SERVICES

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

41R GENERAL ADMINISTRATION

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

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

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

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| <ul style="list-style-type: none"> • Salaries and expenditures/expenses related to human resources (personnel services) • Salaries and expenditures/expenses related to tax office services for the school district • Salaries and expenditures/expenses related to textbook custodian • Salaries and expenditures/expenses related to support services for aggregating attendance reports to superintendent's report • Salaries and/or other expenditures/expenses associated with legal and risk management issues, including analysis of tax value limitation agreements • Stand alone or networked computers used primarily by Function 41 personnel for administrative purposes • Salaries and expenditures/expenses associated with planning and research • Salaries and expenditures/expenses associated with community/public relations • Vehicles (including acquisition, maintenance and supplies) used for administrative personnel • Expenditures/expenses for bonding administrative personnel • Costs associated with records management • Insurance for administrative automobiles • Purchase of vehicles for administrative staff • Liability insurance for board of trustees and administrative personnel • Design of district improvement plan • Pre/post employment physicals or drug testing for personnel classified in this function • Fees, associated travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved • Amounts paid to other governmental entities such as country appraisal districts for costs related to the collection of taxes • Amounts paid for monitors, conservators or management teams required by TEA | <ul style="list-style-type: none"> • Salaries and expenditures/ expenses related to personal computer networks, minicomputers and mainframes that include student and general administrative software and serve multiple functions (Function 53) • Management Information Services (MIS) directors (Function 53) • Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable) • Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property and the collection of taxes (Function 99) |
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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.

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

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

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

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.

61R 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):
<ul style="list-style-type: none"> Salaries and related expenditures for community recreation services such as the operation of a school 	<ul style="list-style-type: none"> Upkeep and maintenance for buildings and grounds (Function 51)

<ul style="list-style-type: none"> library, swimming pool, and playgrounds for the public • Parenting programs • Parental involvement programs • Parent education/involvement liaison or coordinator • Parental and education services to adults other than adult basic education • Salaries and related expenditures for child care for teen parents attending school • Staff for child care for teachers or working parents • Baby-sitting after hours and after school daycare • Salaries and related expenditures for amnesty programs • Salaries and related expenditures for civic centers • Salaries and related expenditures for public health programs • Salaries and related expenditures for conducting meetings with parental advisory committees • Pre/post employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Summer feeding program (Function 35) • After hours tutorial and enrichment (Function 11) • Adult basic education (Function 11)
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62R 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"> • Administrative support services for school district personnel • Guidance and counseling staff that provide services to students • Social work staff that provide services to students • Health staff that provide services to students • Staff that provide administrative services to students • Pre/post employment physicals or drug testing for personnel classified in this function 	<ul style="list-style-type: none"> • Staff that provide instructional services to students (Function 11)

70 DEBT SERVICE

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

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

80 CAPITAL OUTLAY

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

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

90 INTERGOVERNMENTAL CHARGES

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

91R 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"> • Purchase of WADA from other school districts • Purchase of WADA from the state 	<ul style="list-style-type: none"> • Tuition paid by the school district for students to attend college during the regular school day (Function 11) • Tuition paid by the school district for students who attend classes in another school district which is not part of a Public Education Grant or transfer of an entire grade (Function 99)

92℞ INCREMENTAL COSTS ASSOCIATED WITH CHAPTER 41, TEXAS EDUCATION CODE, PURCHASE OR SALE OF WADA

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

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

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

93℞ PAYMENTS TO FISCAL AGENT/MEMBER DISTRICTS OF SHARED SERVICES ARRANGEMENTS

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement. The appropriate program intent code should be used for these expenditures. Use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

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

95R PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings. The appropriate program intent code should be used for these expenditures. Use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

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

97R 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).

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

99R 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.

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

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.

6112~~R~~ 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.

6119~~R~~ 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.

6121~~R~~ EXTRA DUTY PAY/OVERTIME-SUPPORT PERSONNEL

This code is used to classify wages paid to support personnel for performing duties beyond the normal working day or for amounts above the school district's standard pay for additional qualifications.

6122~~R~~ 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.

6129X 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.

6131X 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.

6132X 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.

6139X EMPLOYEE ALLOWANCES

This code is used to classify allowances paid to compensate employees for costs incurred for which the employee is not required to render a detailed accounting. Examples include:

Object 6139 Expenditures to Include:	Object 6139 Expenditures to Exclude:
<ul style="list-style-type: none"> • Automobile allowances • Housing allowances • Cell phone allowance • Uniform and meal allowance • In-kind payments unless exempted under Internal Revenue Service (IRS) Code 	<ul style="list-style-type: none"> • Mileage reimbursement for travel for actual miles driven (Object 641X)

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.

6141X 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.

6142R 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.

6143R 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.

6144R 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.

6145R 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.

6146R 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.

6147 RESERVED FOR FUTURE STATE DEFINITION

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

6148 UNASSIGNED - LOCALLY DEFINED EMPLOYEE BENEFITS

This locally defined code is not used at this time.

6149R 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.

6211R 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.

6212R 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.

6213R 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.

6214R 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.

6219R 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.

6221R 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.

6222R 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.

6223R STUDENT TUITION - OTHER THAN TO PUBLIC SCHOOLS

This code is used to classify expenditures/expenses for tuition if a school district is under contract with an institution of higher learning or with non-public schools to provide instructional services to students. This includes payments made to Juvenile Justice Alternative Education Programs (Function Code 95).

6224℞ STUDENT ATTENDANCE CREDITS

This code is used to classify expenditures/expenses for the purchase of tuition credits from the state or from other school districts under Subchapter 5 D and/or E, Chapter 41, Texas Education Code (TEC). 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.

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.

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.

6249~~R~~ CONTRACTED MAINTENANCE AND REPAIR

This code is used to classify expenditures/expenses for normal contracted maintenance and repair of items.

Object 6249 Expenditures to Include:	Object 6249 Expenditures to Exclude:
<p>This includes expenditures/expenses for normal contracted upkeep, repairs, maintenance and renovation of:</p> <ul style="list-style-type: none"> ♦ Office equipment ♦ Furniture ♦ Computers ♦ Copiers ♦ District-owned telephone systems ♦ Facsimile machines ♦ Software upgrades ♦ Maintenance agreement fees ♦ Other equipment when the repairs are provided by an outside individual or firm ♦ Buildings and grounds (janitorial/landscaping, etc.) 	<ul style="list-style-type: none"> ♦ Purchase of furniture, technology equipment, software, and capital outlay items (Object 6399 or 66XX) ♦ Purchase of site licenses, single user software, etc. (Object 6399, or 6659)

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.

6259~~R~~ 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.

6269X 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.

6291X 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.

6299X 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.

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.

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.

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.

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.

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, Cocurricular/Extracurricular Activities.

6341℞ Food

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

6342℞ Non-Food

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

6343X 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.

6344X 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.

6349X 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 FURNITURE & 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 furniture and 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.

6399X 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">• Consumable teaching and office items such as paper, pencils, forms, postage, etc.• Workbooks• Audio-visual aids such as filmstrips, VCR tapes, CD/DVD disks, diskettes, computer tapes, software• Site licenses, single use software that has a per-unit cost of less than \$5,000• Supplies for a satellite dish and other supplies for technology	<ul style="list-style-type: none">• Purchase of furniture, technology equipment, software, and capital outlay items having a per-unit cost of \$5,000 or more (Object 6639)• Items that don't meet the individual \$5,000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5,000 (example: library books) (Object

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.

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.

6412℞ TRAVEL AND SUBSISTENCE - STUDENTS

This code is used to classify the cost of transportation (rental of vans, buses and other vehicles), meals, participation fees, room, and other expenses associated with students traveling for school sponsored events. (Do not use function 34)

6413℞ STIPENDS - NON-EMPLOYEES

This code is used to classify stipends paid to individuals not employed by the paying agency for allowances related to and/or for participation in organizational controlled or directed activities. Expenditures/expenses relating to travel for individuals not employed by the school district should be classified in account 6419, Travel and Subsistence. Expenditures/expenses classified in this account are excluded from the calculation of indirect cost.

6414-6416 RESERVED FOR FUTURE STATE DEFINITION

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

6417 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.

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/UII 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, Cocurricular/Extracurricular Activities. Textbook custodian and administrative bonding expenses are classified in Function 41, General Administration. School bus driver bonding and liability insurance are classified in Function 34, Student (Pupil) Transportation.

6421-6424 RESERVED FOR FUTURE STATE DEFINITION

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

6425-6426 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.

6429~~R~~ 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.

6439~~R~~ 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.

6449~~R~~ 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~~R~~ RESERVED FOR FUTURE STATE DEFINITION

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

6492~~R~~ PAYMENTS TO FISCAL AGENTS OF SHARED SERVICES ARRANGEMENTS

This code is used to classify expenditures/expenses for amounts paid to a fiscal agent of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

6493~~R~~ 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.

6494~~R~~ RECLASSIFIED TRANSPORTATION EXPENDITURES/EXPENSES

This code can be used as an option to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc., in Function 34 (Student Transportation) should be reclassified to this expenditure object code with the appropriate function assigned. Examples of such costs include those associated with field trips (Function 11) and cocurricular/extracurricular activities (Function 36). Identification of the costs of transporting students for any purpose other than to and from school is required under Section 34.010, TEC.

6495℞ DUES - (EFFECTIVE FISCAL YEAR 2008-09)

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.

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.

6511℞ BOND PRINCIPAL

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

6512℞ CAPITAL LEASE PRINCIPAL

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

6513℞ LONG-TERM DEBT PRINCIPAL

This code is used to classify expenditures to retire the principal of long-term debt (except bond and capital lease principal), using dedicated tax proceeds and other revenue. This includes non-voter approved debt repaid using tax proceeds dedicated to debt repayment. Long-term debt is defined as any debt that will not be paid with current available financial resources.

6514-6516 RESERVED FOR FUTURE STATE DEFINITION

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

6517-6518 UNASSIGNED - LOCALLY DEFINED DEBT SERVICE

These locally defined codes are not used at this time.

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.

6521℞ INTEREST ON BONDS

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

6522℞ CAPITAL LEASE INTEREST

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

6523℞ INTEREST ON DEBT

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

6524℞ AMORTIZATION OF BOND AND OTHER DEBT RELATED COSTS

This code is used to classify expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds.

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.

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.

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.

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.

6624-6625 UNASSIGNED - LOCALLY DEFINED BUILDING PURCHASE, CONSTRUCTION OR IMPROVEMENTS

These locally defined codes are not used at this time.

6626 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.

6627 ENGINEERING FEES - LOCALLY DEFINED BUILDING PURCHASE, CONSTRUCTION OR IMPROVEMENTS

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

6628 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 or for material, labor, etc., to construct and remodel buildings. For PEIMS, this account is converted to Object Code 6629.

6629℞ BUILDING PURCHASE, CONSTRUCTION OR IMPROVEMENTS

This code is used to classify expenditures to purchase buildings or for materials, labor, etc., to construct new buildings. This account also includes expenditures for substantial alteration or remodeling of existing buildings that materially increase building life and/or usefulness. All associated fees are included in this account.

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.

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.

6639℞ FURNITURE, EQUIPMENT AND SOFTWARE

This code is used to classify expenditures for all equipment, furniture, technology equipment and capital outlay items having a per-unit cost of \$5,000 or more and a useful life of more than one year not classified elsewhere. Any local option codes that are used at the local option are to be converted to account 6639 for [PEIMS](#) reporting.

Object 6639 Expenditures to Include:	Object 6639 Expenditures to Exclude:
<ul style="list-style-type: none">• Telephone systems• Intercommunication and telecommunication systems• Mainframe and mini-computers• High-capacity copy machines• Purchase of site licenses, single use software, etc., if more than \$5,000 or more per unit costs	<ul style="list-style-type: none">• Contract programming non-ownership (Object 6219)• Lease purchases with \$5,000 or more per unit costs (Object 6659)• Maintenance fees and/or upgrades (Object 6249)• Purchase of site licenses, single use software, network fees, etc. (Object 6399 or 6659)• Items that don't meet the individual \$5,000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5,000 (example: library books) (Object 6649 or 6669)

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.

6641℞ VEHICLES PER-UNIT COST OF LESS THAN \$5,000

This code is used to classify expenditures for the purchase of vehicles having a per-unit cost of less than \$5,000 and a useful life of more than one year.

6642-6643 RESERVED FOR FUTURE STATE DEFINITION

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

6644-6648 UNASSIGNED - CAPITAL ASSETS LOCALLY DEFINED

These locally defined codes are not used at this time.

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.

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.

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.

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

6660 - 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.

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 which ever 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 Resources

Revenue Account Codes

Revenues are defines 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"> • Taxes collected for the current year levy, October 1 to January 31 • Current delinquent taxes collected (for the current year levy) between February 1 and the district's fiscal year-end • Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified on the original approved roll • Current delinquent taxes accrued for the 60 days beginning September 1 and ending October 30 or July 1 and ending August 29, depending on the district's fiscal year 	<ul style="list-style-type: none"> • Prior year taxes (taxes levied in prior years, Object 5712) • All taxes collected other than current year tax levy (Object 5712) • Penalties and interest (Object 5719) • Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110) • Overpayment of taxes for current year levy (Object 2310 for deferred revenue or Object 2110 for refund of overpaid taxes)

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"> • All taxes collected for prior year levies • Taxes collected against county education district receivables purchased from successor-in-interest • Prior year delinquent taxes accrued for 60 days beginning September 1 through October 30 or July 1 through August 29 depending on the district's fiscal year end • Local revenue received from former successor-in-interest entity of a former county education district 	<ul style="list-style-type: none"> • All taxes collected for current year levy (Object 5711) • Penalties and interest (Object 5719) • Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110) • Overpayment of taxes for current year levy (Object 2310 for deferred revenue or Object 2110 for refund of overpaid taxes)

5713-5715 RESERVED FOR FUTURE STATE DEFINITION

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

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

5720 LOCAL REVENUES REALIZED AS A RESULT OF SERVICES RENDERED TO OTHER SCHOOL DISTRICTS

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

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">• Local revenue from member districts of shared services arrangements• All or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists• Local funds for sharing of personnel, such as librarians, counselors and nurses	<ul style="list-style-type: none">• State funded revenue from shared service arrangements (Object 5841)• Federal revenue from shared service arrangements (Object 5951)

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">• Local revenues received from fiscal agent of shared service arrangements• All or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists• Local/state funds for sharing of program personnel, such as librarians, counselors, and nurses	<ul style="list-style-type: none">• State revenues received from fiscal agent of shared service arrangement (Object 5842)• Federal revenue received from fiscal agent of shared service arrangement (Object 5952)

5724-5726 RESERVED FOR FUTURE STATE DEFINITION

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"> Revenue for services to other school districts such as printing, transportation and maintenance services Tuition from other school districts Revenue received from other districts as registration fees for staff development Tuition paid from one school district to another resulting in entire grades of students being transferred to provide grade levels not taught by the sending school district Tuition paid from an enhanced service for specific students not offered by the sending school district Tuition paid for students being transferred under the Public Education Grand Program, Section 29.201, TEC 	<ul style="list-style-type: none"> Tuition from local sources (Object 5739)

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

5740 OTHER REVENUES FROM LOCAL SOURCES

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 funds.

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

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

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

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

***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"> Gross proceeds from insurance companies for the repair or replacement of insured property 	<ul style="list-style-type: none"> All other revenue

***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"> Property taxes collected for Tax Increment Fund 	<ul style="list-style-type: none"> Taxes collected for the current year levy, October 1 to January 31 (Object 5711) Current delinquent taxes collected (for the current year levy) between February 1 and August 31 or June 30 depending on the district's fiscal year (Object 5711)

- Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified on the original approved roll (Object 5711)
- Current delinquent taxes accrued for the 60 days beginning September 1 and ending August 29 depending on the district's fiscal year (Object 5711)
- All taxes collected for prior year levies (Object 5712)
- Taxes collected against county education district receivables purchased from successor-in-interest (Object 5712)
- Prior year delinquent taxes accrued for 60 days beginning September 1 through October 30 or July 1 through August 29 depending on district's fiscal year end (Object 5712)

5747 RESERVED FOR FUTURE STATE DEFINITION

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

5748 OTHER REVENUES FROM LOCAL SOURCES – LOCALLY DEFINED (CONVERT TO OBJECT CODE 5749 FOR PEIMS)

This code is used, at the option of the school district, to classify revenues realized from local sources not defined elsewhere. For PEIMS reporting, this account is converted to account 5749, Other Revenue from Local Sources.

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:
<p>Miscellaneous revenue not identified in other revenue coding 57XX. For example:</p> <ul style="list-style-type: none"> • Library Fines • Revenue from sale of materials requested under open records • Sale of curriculum materials • Revenue from copy machines usage • Concession sales not specifically attributable to athletics (in accordance with local policy) • Application fees for tax value limitation agreements (Ex. Chapter 313) 	<ul style="list-style-type: none"> • Concessions sales specifically attributable to athletics (in accordance with local policy; Object 5752)

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	In the General and Special Revenue Funds:

including:

- Sale of milk
- Catering fees
- Reduced meal prices paid by students
- Sale of a la carte items

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

R 5753 EXTRACURRICULAR ACTIVITIES OTHER THEN ATHLETICS

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

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

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

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

5770-5790 RESERVED FOR FUTURE STATE DEFINITION

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

5800 STATE PROGRAM REVENUES

5810 PER CAPITA 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">Available School Fund Revenues	<ul style="list-style-type: none">State technology and textbook allotment (Object 5829)Foundation School Fund revenues (Object 5812)Public Education Grant (Object 5812)Optional Extended Year (Object 5812)Parenting, Education and Pregnancy Grant (Object 5812)State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812)

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">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	<ul style="list-style-type: none">State technology and textbook allotment (Object 5829)Available School Fund revenues (Object 5811)

- Foundation School Fund Chapter 42 revenues
- Optional Extended Year
- Parenting, Education and Pregnancy Grant (PEP)
- State Supplemental Visually Impaired or Regional Day School for the Deaf
- Public Education Grant
- High School Allotment

- Federal revenue passed through a state agency (Object 5939)

5813 FOUNDATION SCHOOL PROGRAM ACT INCENTIVE AID

This code is used to classify revenues realized to assist eligible school districts under Subchapter G, Chapter 13, Texas Education Code.

5814-5816 RESERVED FOR FUTURE STATE DEFINITION

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

5817-5818 FOUNDATION SCHOOL PROGRAM ACT REVENUES – LOCALLY DEFINED (CONVERT TO OBJECT CODE 5819 FOR PEIMS)

These codes are used, at the option of the school district, to classify revenues realized from the foundation fund not defined elsewhere. For PEIMS reporting, these accounts are converted to account 5819, Other Foundation Fund Program Act Revenues.

5819 OTHER FOUNDATION SCHOOL PROGRAM ACT REVENUES

This code is used to classify revenues realized from the foundation school program not specified above. Any locally defined codes that are used at the local option are to be converted to account 5819 for PEIMS reporting.

5820 STATE PROGRAM REVENUES DISTRIBUTED BY TEXAS EDUCATION AGENCY

This code is used to classify revenues realized from the Texas Education Agency for state programs that may be funded through appropriations other than from the Foundation School Program Act.

5821-5825 RESERVED FOR FUTURE STATE DEFINITION

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

5826-5828 REVENUES FROM OTHER STATE PROGRAMS (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.

5829 STATE PROGRAM REVENUES DISTRIBUTED BY TEXAS EDUCATION AGENCY

This code is used to classify revenues realized from the Texas Education Agency for programs not specified above. Any locally defined codes that are used at the local option are to be converted to account 5829 for PEIMS reporting.

Object 5829 Revenue to Include:

Object 5829 Revenue to Exclude:

- State technology and textbook allotment
- Facilities Grant
- Revenues realized from the Texas Education Agency for programs not specified above

- Federal revenue passed through a state agency (Object 5939)
- Available School Fund revenues (Object 5811)
- The portion of a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district (Object 5812)
- Foundation School Fund Chapter 42 revenues (Object 5812)
- Optional Extended Year (Object 5812)
- Parenting, Education and Pregnancy Grant (Object 5812)
- State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812)
- Public Education Grant (Object 5812)
- High School Allotment (Object 5812)

5830 STATE REVENUE FROM STATE OF TEXAS GOVERNMENT AGENCIES (OTHER THAN TEXAS EDUCATION AGENCY)

This code is used to classify state revenues from state agencies other than Texas Education Agency, including those directly from the Comptroller of Public Accounts for tax refunds.

***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 79th Legislature, 3rd called session, converted this amount to salary; therefore, this code is no longer necessary.

5833-5835 RESERVED FOR FUTURE STATE DEFINITION

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

5836-5838 STATE REVENUES FROM STATE OF TEXAS GOVERNMENT AGENCIES (OTHER THAN TEXAS EDUCATION AGENCY) – LOCALLY DEFINED (CONVERT TO OBJECT CODE 5839 FOR PEIMS)

These codes are used, at the option of the school district, to classify state revenues realized from other State of Texas government agencies not defined elsewhere. For PEIMS reporting, these accounts are converted to account 5839, State Revenues from State of Texas Government Agencies (Other Than Texas Education Agency).

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

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

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">State revenues realized from fiscal agents of a shared service arrangement	<ul style="list-style-type: none">Locally funded revenues from shared services arrangement (Object 5723)Federally funded revenues from shared services arrangement (Object 5952)All or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local/state special education funds for sharing of personnel such as a program director, counselors, diagnosticians and speech therapists (Object 5723)

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

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).

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.

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.

R 7955 EARNINGS FROM TEMPORARY DEPOSITS AND INVESTMENTS

This code is used to record non-operating revenues in the enterprise fund for earnings from temporary deposits and investments. Earnings from investments in the general or special revenue fund are to be recorded in the revenue code 5742.

R 7956 INSURANCE RECOVERY

This code is used to record amounts received from insurance companies for the repair or replacement of the insured property for assets of Proprietary Fund Types and similar trust funds.

R 7957 CONTRIBUTED CAPITAL

This code is used to record amounts in connection with transactions involving the "invested in capital assets, net of related debt" component of net assets, including transactions to record additional capital assets that are transferred to an enterprise fund.

7958-7979 RESERVED FOR FUTURE STATE DEFINITION

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

7980-7988 NON-OPERATING REVENUES – LOCALLY DEFINED (CONVERT TO 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.

R 7989 OTHER NON-OPERATING REVENUES

This code is used to classify amounts received from other non-operating revenue sources.

7990 RESERVED FOR FUTURE STATE DEFINITION

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.

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.

001 - 040R 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

041 - 100R 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)

101 - 698R 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

699R 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.

701℞ ORGANIZATION UNIT - SUPERINTENDENT'S OFFICE

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

702℞ ORGANIZATION UNIT - SCHOOL BOARD

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

703℞ ORGANIZATION UNIT - TAX COSTS

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

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.

750℞ ORGANIZATION UNITS - INDIRECT COSTS IN FUNCTION 41 (GENERAL ADMINISTRATION), INCLUDING BUSINESS OFFICE/ PERSONNEL/PAYROLL/HUMAN RESOURCES/PURCHASING

Use this organization code for all expenditures related to costs attributed to business office, personnel, payroll, human resources and purchasing functions in General Administration (Function 41) of the school district.

These costs are considered indirect costs when calculating the indirect cost rates. School districts may, at the local option, use codes 726-749 to account for these areas separately.

Those data processing charges that relate to administrative applications and are classified in Function 53 (Data Processing) should use this organization unit as well. See the Calculation of Indirect Cost Rate section for further guidance.

751℞ FISCAL AGENT SHARED SERVICES ARRANGEMENTS

This organization unit code may be used to account for fiscal agent expenditures in a Shared Services arrangement at the school district's option.

752-799 ORGANIZATION UNITS - RESERVED FOR FUTURE STATE DEFINITION

These organization units are reserved for future state definition and are not to be used by the school district.

800-997 ORGANIZATION UNITS - LOCALLY DEFINED

These organization units may be used, at the option of the school district, to provide further accountability for organization units. For PEIMS, these accounts are converted to Organization Code 999.

998℞ UNALLOCATED ORGANIZATION UNIT

This organization unit may be used, at the option of the school district, for any costs which the district does not wish to be allocated according to the formula developed by TEA, i.e., costs that should not be allocated to various campus organizations and program intents based upon instructional FTEs. Such costs may be charged to a specific program intent; however, if they are charged to the Undistributed Program Intent Code (99), they will not be allocated. Since these costs will not be distributed to campus organizations or program intents, they will not be considered in monitoring compliance for indirect costs, maintenance of effort, and comparability requirements, unless charged to a specific Enhanced Program Intent Code.

999℞ UNDISTRIBUTED ORGANIZATION UNIT

Use this organization code for any undistributed costs, i.e., costs that are not a campus or summer school or an administrative unit (Function 41).

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.

11R 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 Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Basic services for education/ instruction (K-12) prescribed by Texas law, including: <ul style="list-style-type: none"> - Regular education program for limited English proficiency students ♦ District/campus improvement plan ♦ Honors, college preparatory courses ♦ Advanced placement courses not designated as part of a gifted and talented program ♦ Adult basic and secondary education services ♦ Section 504 students ♦ Physical education (P.E.) classes when athletic activities take place, but P.E. or P.E. equivalent credit is issued ♦ Foreign language courses ♦ TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation ♦ Day Care Cost ♦ In School Suspension Program ♦ Parenting Classes ♦ Services for an elective alternative education program for students not at risk of dropping out of school 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Gifted and talented services (PIC 21) ♦ Advanced placement services designated as part of a gifted and talented program (PIC 21) ♦ Additional salaries and related expenditures/ expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations social clubs, (i.e., NHS, Beta Club, Letterman's Club) (PIC 99) ♦ Additional salaries and related expenditures/ expenses associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed reduction of class load, length of day, etc.) (PIC 91) ♦ Basic services for DAEPs (PIC 28) ♦ Services for alternative education programs (nondisciplinary) that do not represent costs for providing services to students at risk of dropping out of school, as defined under Section 29.081 TEC (PIC 31) ♦ Costs for nondisciplinary alternative education programs (PIC 26) ♦ AEP costs (Basic and Supplemental) ♦ SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) ♦ SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) ♦ Title I, Part A services ♦ PK funded from basic education allotment during one-half of full-day program. (PIC 32)

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.

21R GIFTED AND TALENTED

The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.

Program Intent Code 21 Costs to Include:	Program Intent Code 21 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Gifted and talented programs ♦ Advanced placement courses designated as part of a gifted and talented program 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Honors, college preparatory courses (PIC 11) ♦ Advanced placement courses not designated as part of a gifted and talented program (PIC 11) ♦ Summer camps, summer schools, field trips or other summer enrichment programs (PIC 11) ♦ All DAEP related cost

22R CAREER AND TECHNICAL

The costs incurred to evaluate, place and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities.

Program Intent Code 22 Costs to Include :	Program Intent Code 22 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Career and Technical for Handicapped (VEH) ♦ Employment preparation services ♦ 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 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Vocational adjustment classes - VAC (PIC 23) ♦ Quasi - Vocational classes in Middle School and Junior High (PIC 11) ♦ Career and Technical courses that do not meet the state guidelines (PIC 11) ♦ All DAEP related cost

23R SERVICES TO STUDENTS WITH DISABILITIES (SPECIAL EDUCATION)

The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

Program Intent Code 23 Costs to Include:	Program Intent Code 23 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Students who are served in the special education program under identified instructional settings such as: <ul style="list-style-type: none"> - Homebound - Hospital class - Speech therapy - Resource room - "Self-contained, mild, moderate or severe" classroom - Off home campus setting (multi-district, community class and self-contained separate campus) 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Services to Section 504 students (PIC 11) ♦ Career and Technical for Handicapped (VEH) (PIC22) ♦ Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11) ♦ All DAEP related cost

- Residential Care and treatment facility
- Residential facility
- Nonpublic contract
- Vocational adjustment class (VAC)
- Mainstream (support for students in inclusive setting)
- ♦ Students with identified disabilities under the Individuals with Disabilities Education Act and TEC
- ♦ Special Education directors, coordinators or supervisors
- ♦ State funded special education extended year program
- ♦ Services to preschool students with disabilities (ages below 5)

24R 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"> ♦ Intensive instructional programs ♦ State Compensatory Education (SCE) supplemental instructional activities for students at risk of dropping out of school ♦ Concentrated instructional staff resources ♦ Reduction of class size ♦ Teacher assistants ♦ Staff development activities for teachers and teacher assistants to add new competencies specifically geared to the needs of students at risk of dropping out of school ♦ Extension of the instructional day, week and/or year ♦ Implementation of individual and small group tutorials ♦ Purchase of specialized computer-assisted instruction ♦ Purchase of specialized instructional supplies and materials ♦ Specialized instructional equipment ♦ TAKS remediation ♦ Dropout recovery/dropout intervention services at high school/middle school campuses/centers ♦ School Reform programs ♦ Individualized instruction programs ♦ Summer/intersession programs ♦ Local programs to "close the gap" ♦ Visiting teachers 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Basic services (PIC 11) ♦ Services for nondisciplinary alternative education programs (Basic and Supplemental Costs) ♦ Services for disciplinary alternative education programs (Basic and Supplemental Costs) ♦ SCE costs incurred to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) ♦ Day Care Cost (PIC 11) ♦ In School Suspension Program (PIC 11) ♦ Parenting Classes (PIC 11)

- ♦ Improvements and enhancements to programs for limited English proficiency (LEP) students
- ♦ Mentorship programs
- ♦ Residential placement programs
- ♦ Costs for modified curriculum for instructional services provided to migrant students
- ♦ Costs incurred to provide supplemental services in support of Title I, Part A

25R BILINGUAL EDUCATION AND SPECIAL LANGUAGE PROGRAMS

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

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

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

26R NONDISCIPLINARY ALTERNATIVE EDUCATION PROGRAMS - AEP SERVICES

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

Program Intent Code 26 Costs to Include:	Program Intent Code 26 Costs to Exclude (with Correct Program Intent Code):
<p>Nondisciplinary AEP education program costs:</p> <ul style="list-style-type: none"> ♦ A program specifically designed to serve students at risk of dropping out of school, as defined by TEC, Section 29.081 ♦ English language arts, mathematics, science, history, and self-discipline ♦ Educational and behavioral needs ♦ Supervision 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ State Compensatory Education (SCE) costs to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) ♦ Costs incurred to provide supplemental services in support of Title I, Part A targeted assistance program. (PIC 24) ♦ Services under Title I, Part A

- ♦ Counseling
- ♦ Parental involvement
- ♦ Security
- ♦ Mentoring services program for students at risk of dropping out of school
- ♦ Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)
- ♦ An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)

- ♦ Services for an elective alternative education program for students not at risk of dropping out of school (PIC 11)
- ♦ Day Care Cost (PIC 11)
- ♦ In School Suspension Program (PIC 11)
- ♦ Parenting Classes (PIC 11)

28R DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM – DAEP BASIC SERVICES

All costs incurred to provide the base line program (nonsupplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. For the purpose of analyzing compliance with the 85% minimum expenditure rule for the FSP compensatory education allotment for each fiscal year (beginning with fiscal year 2003 or beginning with the twelve month period ended on June 30, 2003 or August 31, 2003), the Texas Education Agency will include in its analysis base level costs recorded under this program intent code in an amount up to 18% of the FSP compensatory education allotment. (See Section 9.3.7, Module Nine for methodology) Services must be described in the campus improvement plan.

Program Intent Code 28 Costs to Include:	Program Intent Code 28 Costs to Exclude (with Correct Program Intent Code):
DAEP base level education program costs: <ul style="list-style-type: none"> ♦ English language arts, mathematics, science, history, and self-discipline ♦ Educational and behavioral needs ♦ Supervision ♦ Counseling ♦ Parental involvement ♦ Security ♦ Mentoring services program for students at risk of dropping out of school ♦ Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) ♦ An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	Costs incurred relating to: <ul style="list-style-type: none"> ♦ Nondisciplinary AEPs (Basic and supplemental costs) ♦ Supplemental costs for disciplinary alternative education program services (PIC 29) ♦ SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) ♦ SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) ♦ Services under Title I, Part A ♦ Day Care Cost (PIC 11) ♦ In School Suspension Program (PIC 11) ♦ Parenting Classes (PIC 11)

29R 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"> ♦ English language arts, mathematics, science, history, and self-discipline ♦ Educational and behavioral needs ♦ Supervision ♦ Counseling ♦ Parental involvement ♦ Security ♦ Mentoring services program for students at risk of dropping out of school ♦ Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) ♦ An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g) 	Costs incurred relating to: <ul style="list-style-type: none"> ♦ Basic services for DAEPs (PIC 28) ♦ Nondisciplinary AEPs (Basic and supplemental costs) ♦ AEP costs (Basic and Supplemental) ♦ SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 30) ♦ SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) ♦ Title I, Part A services ♦ Day Care Cost (PIC 11) ♦ In School Suspension Program (PIC 11) ♦ Parenting Classes (PIC 11)

30R 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):
SCE costs incurred to implement the following eight components of a Title I, Part A schoolwide program: <ol style="list-style-type: none"> (1) A comprehensive needs assessment of the entire school, including the needs of any migratory children in attendance. This assessment is based on information about the achievement of children in relation to the Texas state Academic Standards (TAKS). It should identify gaps between the current status of the school and its vision of where it wants to be, relative to key indicators or focus areas. Data obtained from the needs assessment provide the foundation 	SCE costs incurred relating to: <ul style="list-style-type: none"> ♦ Basic and supplemental services at AEPs and DAEPs ♦ SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 24) ♦ Day Care Cost (PIC 11)

<p>for the goals of the comprehensive schoolwide plan.</p> <p>(2) Schoolwide reform strategies that: provide opportunities for all children to meet the state's academic standards, particularly low-achieving children. The schoolwide plan also should address how the school will determine if student needs have been met.</p> <p>(3) Instruction by highly qualified teachers (refer to the NCLB Program Coordination web page for additional information: http://www.tea.state.tx.us/nclb/)</p> <p>(4) High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff.</p> <p>(5) Strategies to attract high-quality highly qualified teachers.</p> <p>(6) Increase parental involvement activities.</p> <p>(7) Assistance for preschool children in the transition from early childhood programs, such as Head Start, Even Start, Early Reading First, or a state-run preschool program, to local elementary school programs.</p> <p>(8) Inclusion of teachers in the decisions regarding the use of academic assessments in order to provide information on, and to improve, the achievement of individual students and the overall instructional program.</p> <p>(9) Provision of effective, timely additional assistance and activities to students who experience difficulty mastering the proficient or advanced levels of academic achievement standards. This shall include measures to ensure that students' difficulties are identified on a timely basis and provide sufficient information on which to base effective assistance.</p> <p>(10) Coordination and integration of federal, state, and local services and programs.</p>	<ul style="list-style-type: none"> ♦ In School Suspension Program (PIC 11) ♦ Parenting Classes (PIC 11)
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31R 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.

32R 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

33R 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

34R 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

35R 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

33-6X RESERVED FOR FUTURE STATE DEFINATION

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

71–8X RESERVED FOR USE BY EDUCATION SERVICE CENTERS

This group of program intent codes is reserved for use by education service centers to provide special accountability in areas such as bus driver training and driver education. These codes are not to be used by school districts.

Program Intent Code 71-8X - Costs to Include:	Program Intent Code 71-8X - Costs to Exclude (with Correct Program Intent Code):
Costs incurred relating to: <ul style="list-style-type: none">♦ Bus driver training and driver education provided by education service centers♦ Other services as designated by education service centers	Costs incurred relating to: <ul style="list-style-type: none">♦ Services specifically defined in other program intent codes (appropriate PIC)

9X OTHER

91R 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 (Cocurricular/Extracurricular Activities) and other functions if applicable.

Other Costs: For the General Fund for Function 36 (Cocurricular/Extracurricular Activities) and other functions if applicable, all other expenditures are to be classified to the Athletics and Related Activities Program Intent Code when the expenditure is clearly attributable to this code. Coding of costs other than payroll to the Athletics and Related Activities Program Intent Code is optional.

Program Intent Code 91 Costs to Include:	Program Intent Code 91 Costs to Exclude (with Correct Program Intent Code):
Costs incurred relating to: <ul style="list-style-type: none">♦ Additional salaries associated with serving as coaches,	Costs incurred relating to: <ul style="list-style-type: none">♦ Additional salaries and related expenditures/

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.)

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)

99R UNDISTRIBUTED

All charges which are not readily distributed to program intent codes are classified here. Program intent code 99 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.

Program Intent Code 99 Costs to Include:	Program Intent Code 99 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Substitute teachers (if not allocated to specific PICs) ♦ Teacher retirement on-behalf payment (if not allocated to specific PICs) ♦ Additional salaries and related expenditures/expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta club, Letterman's Club) 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> ♦ Additional salaries associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.) (PIC 91)

Campus

Budgets



002 - Waco High School

2020 N. 42nd St.
Waco, Texas 76710
254-776-1150

Edward Love, Principal

Grades 9-12

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 5,948,857	\$ 6,752,566
12 Instructional Resources and Media Services	58,291	52,898
13 Instructional Staff Development and Curriculum Development	5,000	5,000
21 Instructional Leadership	-	
23 School Leadership	837,710	874,253
31 Guidance, Counseling and Evaluation Svcs	340,152	400,516
32 Social Work Services	1,030	250
33 Health Services	55,464	52,682
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	558,827	847,899
41 General Administration	-	
51 Plant Maintenance and Operations	977,478	1,005,208
52 Security and Monitoring Services	2,062	1,500
53 Data Processing Services	-	
61 Community Services	15,500	15,500
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 8,800,371	\$ 10,008,272
2014-2015 Special Revenue Funds		
240 Food Service	\$ 639,761	\$ 754,520
Total Campus Appropriations	\$ 9,440,132	\$ 10,762,792

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5					
6					
7					
8					
9	36.7%	0.2%	50.3%	0.4%	12.4%
10	40.0%	0.2%	46.5%	0.2%	13.1%
11	39.4%	0.6%	48.8%	0.3%	10.9%
12	36.8%		44.5%		18.7%
Total Enrollment					1,732

Position Information (FTE's) 2014-2015

Instruction	126.14
Library	1.00
Staff Development	3.86
Campus Administration	17.00
Guidance & Counseling	6.00
Health Services	1.00
Other Support	32.00
Total Staff	187.00



003 - University High School
A.J. Moore Academy
 3201 S. New Road
 Waco, Texas 76706
 254-756-1843

Dr. Bill Shepard, Principal
 Angela Reiher, Dean of Academics

Grades 9-12

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 5,991,635	\$ 6,031,757
12 Instructional Resources and Media Services	78,839	75,487
13 Instructional Staff Development and Curriculum Development	77,604	25,144
21 Instructional Leadership	-	
23 School Leadership	851,107	869,915
31 Guidance, Counseling and Evaluation Svcs	265,270	263,940
32 Social Work Services	1,030	1,000
33 Health Services	55,464	50,941
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	519,529	759,493
41 General Administration	-	
51 Plant Maintenance and Operations	882,506	1,002,477
52 Security and Monitoring Services	1,548	6,399
53 Data Processing Services	-	
61 Community Services	15,500	15,500
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 8,740,032	\$ 9,102,053
2014-2015 Special Revenue Funds		
240 Food Service	\$ 676,690	\$ 744,858
Total Campus Appropriations	\$ 9,416,722	\$ 9,846,911

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	17.7%		70.6%		11.8%
K					
1					
2					
3					
4					
5					
6					
7					
8					
9	21.8%	0.7%	73.9%		3.6%
10	21.0%	0.5%	72.3%		6.2%
11	22.9%	0.8%	69.8%		6.5%
12	25.0%	0.6%	67.2%		7.2%
		0.0%			1,537

Position Information (FTE's)
2014-2015

Instruction	101.00
Library	2.00
Staff Development	3.00
Campus Administration	16.00
Guidance & Counseling	5.00
Health Services	1.00
Other Support	33.00
Total Staff	161.00



004 - Challenge Academy

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

Chris Rankin, Principal

Grades 3-12

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 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.	597,188	628,020
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 597,188	\$ 628,020
2014-2015 Special Revenue Funds		
240 Food Service	\$ 12,323	\$ 12,658
Total Campus Appropriations	\$ 609,511	\$ 640,678

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5	100.0%				
6	50.0%		25.0%		25.0%
7	66.7%				33.3%
8	100.0%				
9	71.4%		28.6%		
10	50.0%		50.0%		
11					
12	50.0%		25.0%		25.0%
Total Enrollment					27

Position Information (FTE's) 2014-2015

Instruction	11.00
Library	0.00
Staff Development	0.00
Campus Administration	4.83
Guidance & Counseling	1.00
Health Services	0.00
Other Support	0.80
Total Staff	17.63



005 - GL Wiley Opportunity Center

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

Larry Hawkins, Principal

Grades 6-12

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 946,950	\$ 997,015
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	58,377	307,922
21 Instructional Leadership	-	-
23 School Leadership	449,652	345,583
31 Guidance, Counseling and Evaluation Svcs	65,008	66,505
32 Social Work Services	-	-
33 Health Services	32,254	24,185
34 Student Transportation	-	-
35 Food Services	-	-
36 Extracurricular Activities	-	-
41 General Administration	-	-
51 Plant Maintenance and Operations	220,766	195,276
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	\$ 1,773,007	\$ 1,936,486
2014-2015 Special Revenue Funds		
240 Food Service	\$ 60,463	\$ 63,622
Total Campus Appropriations	\$ 1,833,470	\$ 2,000,108

Student Data 2013-2014 Ethnicity

Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5					
6	16.7%		72.2%		11.1%
7	37.5%		62.5%		
8	33.3%		58.3%		8.3%
9	47.4%		52.6%		
10	38.9%		55.6%		5.6%
11			100.0%		
12			100.0%		
Total Enrollment					80

Position Information (FTE's) 2014-2015

Instruction	19.00
Library	0.00
Staff Development	5.00
Campus Administration	6.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	5.00
Total Staff	37.00



007 - Brazos High School

500 N. University Parks Dr.
Waco, TX 76701
245-757-3829

Keith Hannah, Coordinator

Dropout Prevention

2014-2015 General Fund Budget

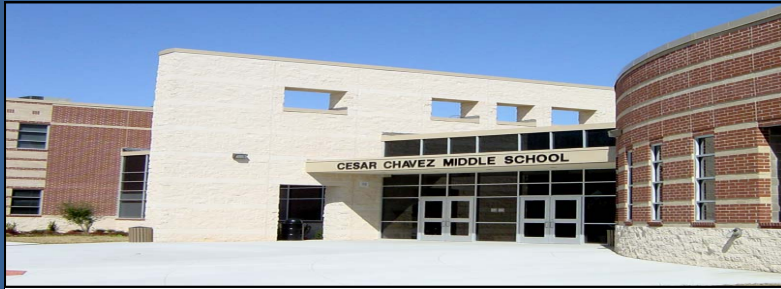
	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 430,449	\$ 517,547
12 Instructional Resources and Media Services	-	
13 Instructional Staff Development and Curriculum Development	1,500	-
21 Instructional Leadership	-	
23 School Leadership	227,554	172,412
31 Guidance, Counseling and Evaluation Svcs	64,758	64,667
32 Social Work Services	-	
33 Health Services	-	
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	-	2,215
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	\$ 724,261	\$ 756,841
2014-2015 Special Revenue Funds		
240 Food Service	-	-
Total Campus Appropriations	\$ 724,261	\$ 756,841

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5					
6					
7			100.0%		
8	28.6%		57.1%		14.3%
9	22.2%		50.0%		27.8%
10	19.4%		72.2%		8.3%
11	35.0%		62.5%		2.5%
12	39.1%		50.0%		10.9%
Total Enrollment					169

Position Information (FTE's) 2014-2015

Instruction	9.00
Library	0.00
Staff Development	0.00
Campus Administration	3.00
Guidance & Counseling	1.00
Health Services	0.00
Other Support	0.00
Total Staff	13.00



043 - César Chávez Professional Development Middle School

700 South 15th Street
Waco, Texas 76706
254-750-3736

Anthony Luevanos, Principal

Grades 6-8

2014-2015 General Fund Budget		13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11	Instruction	\$ 2,706,745	\$ 2,960,757
12	Instructional Resources and Media Services	57,157	61,534
13	Instructional Staff Development and Curriculum Development	115,771	140,748
21	Instructional Leadership	-	-
23	School Leadership	444,906	474,601
31	Guidance, Counseling and Evaluation Svcs	170,861	140,218
32	Social Work Services	-	-
33	Health Services	32,607	34,740
34	Student Transportation	-	-
35	Food Services	-	-
36	Extracurricular Activities	67,458	70,524
41	General Administration	-	-
51	Plant Maintenance and Operations	436,632	345,252
52	Security and Monitoring Services	102	100
53	Data Processing Services	-	-
61	Community Services	15,500	15,500
71	Debt Service	-	-
81	Facilities Acquisition and Construction	-	-
95	Payments to Juvenile Justice Alternative Education Prog.	-	-
97	Payments to Tax Increment Fund	-	-
Total Appropriations		<u>\$ 4,047,739</u>	<u>\$ 4,243,974</u>
2014-2015 Special Revenue Funds			
240	Food Service	\$ 455,416	\$ 429,867
Total Campus Appropriations		<u>\$ 4,503,155</u>	<u>\$ 4,673,841</u>

Grade	Student Data 2013-2014				
	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5	13.2%		80.2%		6.6%
6	21.4%		71.9%		6.7%
7	21.5%		71.5%		7.1%
8					
9					
10					
11					
12					
Total Enrollment					898

Position Information (FTE's)	
2014-2015	
Instruction	56.00
Library	1.00
Staff Development	5.00
Campus Administration	10.00
Guidance & Counseling	2.00
Health Services	1.00
Other Support	16.00
Total Staff	91.00



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

Lisa Hall, Principal
 Sandra Gibson, Dean of Atlas

Grades 6-8

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 2,508,003	\$ 2,802,736
12 Instructional Resources and Media Services	56,382	64,400
13 Instructional Staff Development and Curriculum Development	143,408	98,993
21 Instructional Leadership	-	
23 School Leadership	433,298	438,450
31 Guidance, Counseling and Evaluation Svcs	130,116	127,248
32 Social Work Services	-	
33 Health Services	33,361	35,360
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	60,549	55,668
41 General Administration	-	
51 Plant Maintenance and Operations	305,262	362,976
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	\$ 3,670,379	\$ 3,985,831
2014-2015 Special Revenue Funds		
240 Food Service	\$ 438,018	\$ 379,231
Total Campus Appropriations	\$ 4,108,397	\$ 4,365,062

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5					
6	32.7%	0.4%	47.4%		19.5%
7	27.9%	0.3%	55.9%		15.9%
8	34.6%	0.8%	52.5%		12.2%
9					
10					
11					
12					
Total Enrollment					825

Position Information (FTE's)
2014-2015

Instruction	54.00
Library	1.00
Staff Development	3.00
Campus Administration	9.00
Guidance & Counseling	3.00
Health Services	1.00
Other Support	14.00
Total Staff	85.00



**048 - Carver
Middle School**

1601 J. J. Flewellen Road
Waco, Texas 76704
254-747-0787

Alonzo McAdoo, Principal

Grades 6-8

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 1,960,688	\$ 1,927,719
12 Instructional Resources and Media Services	58,882	63,704
13 Instructional Staff Development and Curriculum Development	4,856	1,500
21 Instructional Leadership	-	
23 School Leadership	347,259	3,470,117
31 Guidance, Counseling and Evaluation Svcs	129,516	136,127
32 Social Work Services	-	
33 Health Services	60,234	34,541
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	45,425	46,033
41 General Administration	-	
51 Plant Maintenance and Operations	274,095	283,630
52 Security and Monitoring Services	-	
53 Data Processing Services	-	
61 Community Services	15,500	15,500
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 2,896,455	\$ 5,978,871
2014-2015 Special Revenue Funds		
240 Food Service	\$ 366,883	\$ 316,715
Total Campus Appropriations	\$ 3,263,338	\$ 6,295,586

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5					
6	50.3%		43.5%		6.2%
7	50.0%		44.4%		5.6%
8	54.4%		40.7%		5.0%
9					
10					
11					
12					
Total Enrollment					503

**Position Information (FTE's)
2014-2015**

Instruction	41.00
Library	1.00
Staff Development	2.00
Campus Administration	7.00
Guidance & Counseling	3.00
Health Services	1.00
Other Support	11.00
Total Staff	66.00



050 - Indian Spring Middle School

500 N. University Parks Dr.
Waco, Texas 76710
254-757-6200

Dr. John Jenkins, Principal

Grades 6-8

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 1,908,326	\$ 2,255,830
12 Instructional Resources and Media Services	59,623	50,399
13 Instructional Staff Development and Curriculum Development	61,727	128,604
21 Instructional Leadership	-	
23 School Leadership	344,671	459,811
31 Guidance, Counseling and Evaluation Svcs	129,766	133,796
32 Social Work Services	-	
33 Health Services	31,158	33,045
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	53,840	52,956
41 General Administration	-	
51 Plant Maintenance and Operations	336,274	383,748
52 Security and Monitoring Services	-	
53 Data Processing Services	-	
61 Community Services	15,500	15,500
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 2,940,885	\$ 3,513,689
2014-2015 Special Revenue Funds		
240 Food Service	\$ 320,204	\$ 309,935
Total Campus Appropriations	\$ 3,261,089	\$ 3,823,624

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK					
K					
1					
2					
3					
4					
5					
6	27.9%		68.3%		3.9%
7	27.0%		67.9%		5.1%
8	30.8%		60.8%		8.4%
9					
10					
11					
12					
Total Enrollment					618

Position Information (FTE's) 2014-2015

Instruction	43.00
Library	1.00
Staff Development	4.00
Campus Administration	8.00
Guidance & Counseling	2.00
Health Services	1.00
Other Support	12.00
Total Staff	71.00



101 - Alta Vista Elementary School

3637 Alta Vista Drive
Waco, Texas 76706
254-660-3050

Karmen Logan, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 1,743,525	\$ 1,969,212
12 Instructional Resources and Media Services	26,688	24,063
13 Instructional Staff Development and Curriculum Development	5,400	5,400
21 Instructional Leadership	-	
23 School Leadership	233,960	271,845
31 Guidance, Counseling and Evaluation Svcs	59,095	54,522
32 Social Work Services	-	
33 Health Services	35,574	36,655
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	171,861	146,628
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	\$ 2,276,103	\$ 2,508,325
2014-2015 Special Revenue Funds		
240 Food Service	\$ 224,415	\$ 219,002
Total Campus Appropriations	\$ 2,500,518	\$ 2,727,327

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	50.0%		50.0%		
PreK	27.3%		63.6%		9.1%
K	22.4%	1.2%	60.0%		16.5%
1	27.5%		58.8%		13.8%
2	22.8%		63.3%		13.9%
3	22.8%		64.1%		13.0%
4	21.8%		65.5%		12.7%
5	36.4%		54.6%		9.1%
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					514

**Position Information (FTE's)
2014-2015**

Instruction	39.00
Library	1.00
Staff Development	1.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	7.00
Total Staff	55.00



103 - Bell's Hill Professional Development School

2100 Ross
Waco, Texas 76704
254-754-4171

Bevil Cohn, Principal

Grades PK-5

2014-2015 General Fund Budget

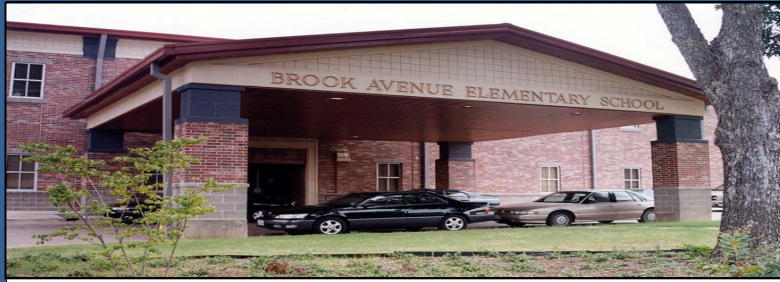
	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 2,868,390	\$ 2,908,670
12 Instructional Resources and Media Services	23,961	24,362
13 Instructional Staff Development and Curriculum Development	14,877	19,692
21 Instructional Leadership	-	
23 School Leadership	325,751	357,201
31 Guidance, Counseling and Evaluation Svcs	116,990	125,444
32 Social Work Services	-	
33 Health Services	31,458	50,165
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	388,488	305,598
52 Security and Monitoring Services	-	
53 Data Processing Services	-	
61 Community Services	15,500	-
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 3,785,415	\$ 3,791,132
2014-2015 Special Revenue Funds		
240 Food Service	\$ 393,220	\$ 274,356
Total Campus Appropriations	\$ 4,178,635	\$ 4,065,488

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	50.0%		50.0%		
PreK			100.0%		
K	2.4%		95.3%		2.4%
1	2.3%		95.3%		2.3%
2	5.0%		91.7%		3.3%
3	3.4%		95.8%		0.9%
4	4.2%		93.2%		2.5%
5	6.1%		90.4%		3.5%
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					808

Position Information (FTE's) 2014-2015

Instruction	57.00
Library	1.00
Staff Development	4.00
Campus Administration	7.00
Guidance & Counseling	2.00
Health Services	1.00
Other Support	10.00
Total Staff	82.00



104 - Brook Avenue Elementary School

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

Dara Delony, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 1,397,283	\$ 1,395,602
12 Instructional Resources and Media Services	23,568	23,566
13 Instructional Staff Development and Curriculum Development	2,200	3,200
21 Instructional Leadership	-	
23 School Leadership	232,524	236,968
31 Guidance, Counseling and Evaluation Svcs	58,595	61,187
32 Social Work Services	-	
33 Health Services	31,461	33,495
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	185,415	182,743
52 Security and Monitoring Services	-	
53 Data Processing Services	-	
61 Community Services	15,500	15,500
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 1,946,546	\$ 1,952,261
2014-2015 Special Revenue Funds		
240 Food Service	\$ 207,946	\$ 165,578
Total Campus Appropriations	\$ 2,154,492	\$ 2,117,839

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	100.0%				
PreK	38.5%		56.4%		5.1%
K	41.2%		55.9%		2.9%
1	42.3%		55.8%		1.9%
2	46.2%		52.3%		1.5%
3	37.2%		60.3%		2.6%
4	43.6%		50.0%		6.5%
5	45.5%		50.9%		3.6%
6					100.0%
7					
8					
9					
10					
11					
12					
Total Enrollment					424

Position Information (FTE's) 2014-2015

Instruction	29.00
Library	1.00
Staff Development	2.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	7.10
Total Staff	46.10



105 - Cedar Ridge Elementary School

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

Helen Smith, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 2,197,209	\$ 2,375,716
12 Instructional Resources and Media Services	24,765	25,269
13 Instructional Staff Development and Curriculum Development	57,227	47,860
21 Instructional Leadership	-	
23 School Leadership	256,809	332,132
31 Guidance, Counseling and Evaluation Svcs	116,790	56,582
32 Social Work Services	-	
33 Health Services	31,658	34,340
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	190,675	205,531
52 Security and Monitoring Services	154	-
53 Data Processing Services	-	
61 Community Services	-	15,500
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 2,875,287	\$ 3,092,930
2014-2015 Special Revenue Funds		
240 Food Service	\$ 355,187	\$ 285,668
Total Campus Appropriations	\$ 3,230,474	\$ 3,378,598

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC				50.0%	50.0%
PreK	23.1%		62.8%		14.1%
K	18.4%		75.9%		5.8%
1	27.4%	0.9%	61.3%		10.4%
2	26.1%		61.3%		12.6%
3	33.3%	2.1%	53.1%		11.5%
4	33.3%		56.7%		10.0%
5	31.5%		62.9%		5.6%
6					
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12					
Total Enrollment					667

Position Information (FTE's) 2014-2015

Instruction	47.50
Library	1.00
Staff Development	2.00
Campus Administration	7.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	9.00
Total Staff	68.50



**106 - Crestview
Elementary School**

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

Brandon Cope, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 2,661,480	\$ 2,696,101
12 Instructional Resources and Media Services	24,661	25,547
13 Instructional Staff Development and Curriculum Development	-	3,500
21 Instructional Leadership	-	
23 School Leadership	320,214	320,720
31 Guidance, Counseling and Evaluation Svcs	58,395	57,555
32 Social Work Services	-	
33 Health Services	32,106	32,805
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	163,668	190,873
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	\$ 3,260,524	\$ 3,327,101
2014-2015 Special Revenue Funds		
240 Food Service	\$ 328,965	\$ 306,282
Total Campus Appropriations	\$ 3,589,489	\$ 3,633,383

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	25.0%		37.5%		37.5%
PreK	18.8%		69.4%		11.8%
K	22.4%		64.7%		12.9%
1	26.5%		62.5%		11.0%
2	28.3%		55.4%		16.3%
3	26.6%	1.8%	62.4%		9.2%
4	27.1%	1.4%	64.3%		7.1%
5	29.6%	1.0%	58.2%		11.2%
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12					
Total Enrollment					714

**Position Information (FTE's)
2014-2015**

Instruction	53.50
Library	1.00
Staff Development	2.50
Campus Administration	7.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	11.10
Total Staff	77.10



**107 - Dean Highland
Elementary School**
3300 Maple
Waco, Texas 76707
254-752-3751

Thia Allen, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 2,728,230	\$ 2,757,781
12 Instructional Resources and Media Services	28,465	31,318
13 Instructional Staff Development and Curriculum Development	-	
21 Instructional Leadership	-	
23 School Leadership	258,697	332,234
31 Guidance, Counseling and Evaluation Svcs	116,790	121,656
32 Social Work Services	-	
33 Health Services	33,558	33,410
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	317,499	285,807
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	\$ 3,483,239	\$ 3,562,206
2014-2015 Special Revenue Funds		
240 Food Service	\$ 334,081	\$ 320,136
Total Campus Appropriations	\$ 3,817,320	\$ 3,882,342

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	35.3%		63.2%		1.5%
K	22.1%	0.8%	69.3%		7.9%
1	31.4%		57.0%		11.6%
2	28.3%	0.9%	53.1%		17.7%
3	23.3%		60.0%		16.7%
4	30.8%		60.6%		8.7%
5	34.7%	0.8%	54.3%		10.2%
6					100.0%
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12					
Total Enrollment					792

Position Information (FTE's) 2014-2015

Instruction	53.20
Library	1.00
Staff Development	2.00
Campus Administration	7.00
Guidance & Counseling	2.00
Health Services	1.00
Other Support	10.00
Total Staff	76.20



**109 - Hillcrest Professional
Development Magnet School**
4225 Pine Avenue
Waco, Texas 76710
254-772-4286

Belinda Rubio, Interim Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 1,508,072	\$ 1,626,059
12 Instructional Resources and Media Services	23,768	25,665
13 Instructional Staff Development and Curriculum Development	13,798	18,436
21 Instructional Leadership	-	
23 School Leadership	232,012	235,404
31 Guidance, Counseling and Evaluation Svcs	58,395	64,461
32 Social Work Services	-	
33 Health Services	31,411	31,543
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	162,892	185,063
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	\$ 2,030,348	\$ 2,186,631
2014-2015 Special Revenue Funds		
240 Food Service	\$ 133,288	\$ 178,775
Total Campus Appropriations	\$ 2,163,636	\$ 2,365,406

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	30.0%		62.5%		7.5%
K	25.8%	1.6%	33.9%		38.7%
1	24.2%		40.9%		34.9%
2	25.0%		40.6%		34.4%
3	23.9%		49.3%		26.9%
4	22.4%		49.3%		28.4%
5	23.5%		54.4%		22.1%
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Total Enrollment					434

Position Information (FTE's) 2014-2015

Instruction	31.00
Library	1.00
Staff Development	1.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	7.00
Total Staff	47.00



110 - J. H. Hines Elementary School

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

Tra Hall, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 2,090,857	\$ 2,259,642
12 Instructional Resources and Media Services	23,965	23,367
13 Instructional Staff Development and Curriculum Development	24,527	1,000
21 Instructional Leadership	-	
23 School Leadership	323,760	320,286
31 Guidance, Counseling and Evaluation Svcs	58,395	56,982
32 Social Work Services	-	
33 Health Services	31,564	32,462
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	276,277	242,078
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	\$ 2,829,345	\$ 2,935,817
2014-2015 Special Revenue Funds		
240 Food Service	\$ 224,916	\$ 212,841
Total Campus Appropriations	\$ 3,054,261	\$ 3,148,658

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	66.7%		33.3%		
PreK	65.0%		23.3%		11.7%
K	67.1%		28.1%		4.9%
1	66.3%		28.9%		4.8%
2	66.3%		26.5%		7.2%
3	68.0%		24.4%		7.7%
4	75.9%		24.1%		
5	76.7%		16.4%		6.9%
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12					
Total Enrollment					520

Position Information (FTE's) 2014-2015

Instruction	47.50
Library	1.00
Staff Development	3.00
Campus Administration	6.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	8.10
Total Staff	67.60



112 - Kendrick Elementary School

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

Julie Sapaugh, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 1,737,289	\$ 1,897,728
12 Instructional Resources and Media Services	28,661	25,884
13 Instructional Staff Development and Curriculum Development	1,100	800
21 Instructional Leadership	-	
23 School Leadership	235,276	258,405
31 Guidance, Counseling and Evaluation Svcs	58,695	60,944
32 Social Work Services	-	
33 Health Services	31,558	24,599
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	179,761	184,187
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	\$ 2,272,340	\$ 2,452,547
2014-2015 Special Revenue Funds		
240 Food Service	\$ 252,690	\$ 202,713
Total Campus Appropriations	\$ 2,525,030	\$ 2,655,260

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	7.3%		85.4%		7.3%
K	12.3%		83.6%		4.1%
1	8.3%		84.5%		7.1%
2	6.3%		83.5%		10.1%
3	12.0%		81.3%		6.7%
4	12.2%		82.9%		4.9%
5	12.0%		80.4%		7.6%
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12					
Total Enrollment					526

Position Information (FTE's) 2014-2015

Instruction	36.00
Library	1.00
Staff Development	1.00
Campus Administration	4.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	8.00
Total Staff	52.00



116 - Mountainview Elementary School

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

Melissa Pritchard, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 1,575,110	\$ 1,609,680
12 Instructional Resources and Media Services	26,661	32,022
13 Instructional Staff Development and Curriculum Development	41,040	12,004
21 Instructional Leadership	-	
23 School Leadership	231,303	228,928
31 Guidance, Counseling and Evaluation Svcs	59,245	64,717
32 Social Work Services	-	
33 Health Services	31,658	23,954
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	217,097	210,060
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	\$ 2,182,114	\$ 2,181,365
2014-2015 Special Revenue Funds		
240 Food Service	\$ 238,047	\$ 227,476
Total Campus Appropriations	\$ 2,420,161	\$ 2,408,841

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	20.0%		42.5%		37.5%
K	24.6%		34.4%		41.0%
1	17.3%		34.6%		48.2%
2	17.9%		46.3%		35.8%
3	18.6%	2.9%	31.4%		47.1%
4	24.2%		46.8%		29.0%
5	26.6%	1.6%	32.8%		39.1%
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11					
12					
Total Enrollment					445

Position Information (FTE's) 2014-2015

Instruction	32.00
Library	1.00
Staff Development	1.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	8.00
Total Staff	49.00



120 - Parkdale Professional Development School

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

Marsha Henry, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 2,002,736	\$ 2,124,470
12 Instructional Resources and Media Services	23,195	20,593
13 Instructional Staff Development and Curriculum Development	13,777	17,899
21 Instructional Leadership	-	
23 School Leadership	231,387	250,644
31 Guidance, Counseling and Evaluation Svcs	58,395	67,696
32 Social Work Services	50,740	
33 Health Services	55,410	55,252
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	216,564	217,519
52 Security and Monitoring Services	-	
53 Data Processing Services	-	
61 Community Services	45,991	38,000
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 2,698,195	\$ 2,792,073
2014-2015 Special Revenue Funds		
240 Food Service	\$ 234,259	\$ 240,320
Total Campus Appropriations	\$ 2,932,454	\$ 3,032,393

Student Data 2013-2014

	Ethnicity				
Grade	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	33.3%	16.7%	33.3%		16.7%
PreK	48.2%		37.5%		14.3%
K	37.2%	1.2%	39.5%		22.1%
1	43.3%	1.0%	35.1%	1.0%	19.6%
2	47.6%		36.6%		15.9%
3	42.4%	1.2%	36.5%		20.0%
4	53.3%		33.8%		13.0%
5	44.9%	1.3%	34.6%		19.2%
6					
7					
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10					
11					
12					
Total Enrollment					567

**Position Information (FTE's)
2014-2015**

Instruction	44.00
Library	0.00
Staff Development	2.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	8.00
Total Staff	61.00



121 - Provident Heights Professional Development School

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

Debbie Sims, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 1,582,945	\$ 1,562,790
12 Instructional Resources and Media Services	24,868	26,269
13 Instructional Staff Development and Curriculum Development	3,400	3,625
21 Instructional Leadership	-	
23 School Leadership	237,282	274,241
31 Guidance, Counseling and Evaluation Svcs	58,395	68,593
32 Social Work Services	-	
33 Health Services	55,309	32,496
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	191,185	194,655
52 Security and Monitoring Services	-	
53 Data Processing Services	-	
61 Community Services	15,500	15,500
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 2,168,884	\$ 2,178,169
2014-2015 Special Revenue Funds		
240 Food Service	\$ 225,109	\$ 181,928
Total Campus Appropriations	\$ 2,393,993	\$ 2,360,097

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	14.3%		81.0%		4.8%
K	16.1%		80.7%		3.2%
1	21.4%		73.8%		4.8%
2	25.8%		65.2%		9.1%
3	26.3%		68.4%		5.3%
4	20.8%		71.7%		7.6%
5	26.9%		69.2%		3.9%
6					
7					
8					
9					
10					
11					
12					
Total Enrollment					442

Position Information (FTE's) 2014-2015

Instruction	32.00
Library	1.00
Staff Development	1.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	7.00
Total Staff	48.00



**127 - Lake Air Montessori
Magnet School**

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

Stephanie Tankersley, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 2,702,645	\$ 2,710,220
12 Instructional Resources and Media Services	57,623	27,876
13 Instructional Staff Development and Curriculum Development	9,000	9,000
21 Instructional Leadership	-	
23 School Leadership	361,592	326,365
31 Guidance, Counseling and Evaluation Svcs	95,084	121,028
32 Social Work Services	-	
33 Health Services	55,064	64,262
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	8,982	11,123
41 General Administration	-	
51 Plant Maintenance and Operations	259,816	312,101
52 Security and Monitoring Services	-	100
53 Data Processing Services	-	
61 Community Services	86,871	68,000
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 3,636,677	\$ 3,650,075
2014-2015 Special Revenue Funds		
240 Food Service	\$ 358,980	\$ 306,002
Total Campus Appropriations	\$ 3,995,657	\$ 3,956,077

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC	25.0%		50.0%		25.0%
PreK	13.8%		55.0%		31.3%
K	21.3%		45.7%		33.0%
1	18.9%		64.9%		16.2%
2	17.7%		54.4%		27.9%
3	13.2%		64.7%		22.1%
4	17.5%		50.9%		31.6%
5	14.8%		63.9%		21.3%
6	19.7%		52.5%		27.9%
7	19.2%		53.9%		26.9%
8	15.1%		58.5%		26.4%
9					
10					
11					
12					
Total Enrollment					698

**Position Information (FTE's)
2014-2015**

Instruction	67.50
Library	1.00
Staff Development	0.00
Campus Administration	7.00
Guidance & Counseling	2.00
Health Services	1.00
Other Support	12.00
Total Staff	90.50



129 - West Avenue Elementary School

1101 N. 15th St.
Waco, Texas 76707
254-750-3900

Joseph Alexander, Principal

Grades PK-5

2014-2015 General Fund Budget

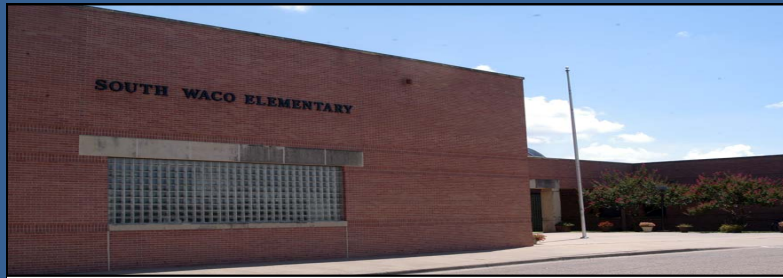
	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 1,293,880	\$ 1,370,102
12 Instructional Resources and Media Services	25,262	27,127
13 Instructional Staff Development and Curriculum Development	1,200	700
21 Instructional Leadership	-	
23 School Leadership	233,570	266,992
31 Guidance, Counseling and Evaluation Svcs	58,395	71,103
32 Social Work Services	-	
33 Health Services	31,565	32,409
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	159,715	161,972
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	\$ 1,803,587	\$ 1,930,405
2014-2015 Special Revenue Funds		
240 Food Service	\$ 246,998	\$ 231,034
Total Campus Appropriations	\$ 2,050,585	\$ 2,161,439

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC					
PreK	40.0%		58.2%		1.8%
K	23.3%		76.7%		
1	25.4%		71.4%		3.2%
2	45.2%		51.6%		3.2%
3	24.6%		68.9%		6.6%
4	26.7%		64.4%		8.9%
5	24.4%		73.3%		2.2%
6					100.0%
7					
8					
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10					
11					
12					
Total Enrollment					375

Position Information (FTE's) 2014-2015

Instruction	29.00
Library	1.00
Staff Development	1.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	8.10
Total Staff	46.10



130 - South Waco Professional Development School

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

Twana Lee, Principal

Grades PK-5

2014-2015 General Fund Budget

	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 2,173,204	\$ 2,083,095
12 Instructional Resources and Media Services	24,412	25,922
13 Instructional Staff Development & Curriculum Development	800	1,000
21 Instructional Leadership	-	
23 School Leadership	235,428	238,526
31 Guidance, Counseling and Evaluation Svcs	58,595	60,004
32 Social Work Services	-	
33 Health Services	55,164	61,252
34 Student Transportation	-	
35 Food Services	-	
36 Extracurricular Activities	-	
41 General Administration	-	
51 Plant Maintenance and Operations	212,249	207,248
52 Security and Monitoring Services	309	
53 Data Processing Services	-	
61 Community Services	-	15,500
71 Debt Service	-	
81 Facilities Acquisition and Construction	-	
95 Payments to Juvenile Justice Alternative Education Prog.	-	
97 Payments to Tax Increment Fund	-	
Total Appropriations	\$ 2,760,161	\$ 2,692,547
2014-2015 Special Revenue Funds		
240 Food Service	\$ 307,476	\$ 252,342
Total Campus Appropriations	\$ 3,067,637	\$ 2,944,889

Student Data 2013-2014

Grade	Ethnicity				
	African American	Asian Pac. Islander	Hispanic	Native American	White & Other
EC			60.0%		40.0%
PreK	56.6%	1.3%	32.9%		9.2%
K	42.9%	2.2%	42.9%		12.1%
1	44.3%		47.1%		8.6%
2	41.4%	1.2%	49.4%		8.1%
3	56.7%	1.5%	38.8%		3.0%
4	46.6%	1.4%	43.8%		8.2%
5	32.5%	1.2%	55.4%		10.8%
6					
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12					
Total Enrollment					552

**Position Information (FTE's)
2014-2015**

Instruction	43.50
Library	1.00
Staff Development	2.00
Campus Administration	5.00
Guidance & Counseling	1.00
Health Services	1.00
Other Support	11.10
Total Staff	64.60

Department

Budgets

24 Summer School

Roxanne Bass, Coordinator of Compensatory Education Services

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 266,801	\$ 188,000
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	-	-
21 Instructional Leadership	-	-
23 School Leadership	12,452	24,000
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	-	-
	<u>\$ 279,253</u>	<u>\$ 212,000</u>

06 Greater Waco Advanced Manufacturing Academy

Marcus Walker, Principal

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	-	-
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	<u>\$ -</u>	<u>\$ -</u>

10 Superintendent

Dr. Bonny Cain, Superintendent of Schools

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	326,685	339,368
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	<u>\$ 326,685</u>	<u>\$ 339,368</u>

10 School Board

Dr. Bonny Cain, Superintendent of Schools

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	97,160	58,230
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	<u>\$ 97,160</u>	<u>\$ 58,230</u>

11 Communications Office**Dale Caffey, Public Information Officer**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	629,084	411,773
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	\$ 629,084	\$ 411,773

12 Community Resources**Amber George, Community Resource Coordinator**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	176,677	180,276
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	\$ 176,677	\$ 180,276

13 Internal Controls

Vacant

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	78,268	4,250
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	\$ 78,268	\$ 4,250

15 Elementary Education

Yolanda Williams, Exective Director of Elementary Education

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 516,711	\$ 519,823
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	1,500	1,470
21 Instructional Leadership	252,633	299,675
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	\$ 770,844	\$ 820,968

16 Secondary Program Management

Dr. Robin McDurham, Executive Director of High Schools

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 3,831	\$ 56,500
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	-	10,000
21 Instructional Leadership	296,122	181,200
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	-	119,790
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	<u>\$ 299,953</u>	<u>\$ 367,490</u>

17 Curriculum

Kim Ellis, Executive Director of Curriculum

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 124,055	\$ 118,250
12 Instructional Resources and Media Services	63,121	68,820
13 Instructional Staff Development and Curriculum Development	799,390	868,128
21 Instructional Leadership	200	62,990
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	<u>\$ 986,766</u>	<u>\$ 1,118,188</u>

18 Staff Development

Patrick Uptmore, Coordinator of Professional Development

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ -	\$ -
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	277,527	278,721
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	<u>\$ 277,527</u>	<u>\$ 278,721</u>

20 Instructional Support Admin

Dr. Robin McDurham, Executive Director of High Schools

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 10,038	\$ 9,047
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	-	-
21 Instructional Leadership	316,074	300,423
23 School Leadership	-	-
31 Guidance, Counseling and Evaluation Services	15,188	30,530
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	<u>\$ 341,300</u>	<u>\$ 340,000</u>

21 Advanced Academic Studies

Larry Carpenter, Director of Advanced Academic Studies

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 176,193	\$ 273,180
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	139,528	191,172
21 Instructional Leadership	267,684	150,550
23 School Leadership	22,422	-
31 Guidance, Counseling and Evaluation Services	-	-
32 Social Work Services	-	-
33 Health Services	-	-
34 Student Transportation	-	-
35 Food Services	-	-
36 Extra-curricular Activities	-	8,500
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	\$ 605,827	\$ 623,402

22 Career and Technology Education

Donna McKethan, Director of Career and Technology Education

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 160,028	\$ 58,009
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	6,000	6,000
21 Instructional Leadership	222,717	148,578
23 School Leadership	-	-
31 Guidance, Counseling and Evaluation Services	-	-
32 Social Work Services	-	-
33 Health Services	3,000	-
34 Student Transportation	75,000	87,000
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	135,392	11,500
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	\$ 602,137	\$ 311,087

23 Special Education

Dana Pate, Director of Special Education

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 519,727	\$ 342,068
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	-	-
21 Instructional Leadership	385,670	683,166
23 School Leadership	-	-
31 Guidance, Counseling and Evaluation Services	595,498	547,465
32 Social Work Services	-	-
33 Health Services	-	39,345
34 Student Transportation	-	886,987
35 Food Services	-	-
36 Extra-curricular Activities	-	20,000
41 General Administration	-	-
51 Plant Maintenance and Operations	-	-
52 Security and Monitoring Services	-	218,915
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	240,000	240,000
95 Payments to Juvenile Justice Alternative Education Program	-	-
97 Payments to Tax Increment Fund	-	-
99 Other Intergovernmental Charges	-	-
Total Department Appropriations	\$ 1,740,895	\$ 2,977,946

24 Accelerated Instruction

Roxanne Bass, Coordinator of Compensatory Education Services

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 1,013,495	\$ 553,066
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	65,000	115,617
21 Instructional Leadership	138,204	92,396
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	121,250	140,000
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	\$ 1,337,949	\$ 901,079

25 Bilingual Education

Dr. Alma Betty Sandoval, Director of Bilingual Education

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 14,517	\$ 93,819
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	225,126	211,660
21 Instructional Leadership	153,452	158,896
23 School Leadership	-	-
31 Guidance, Counseling and Evaluation Services	67,145	55,774
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	<u>\$ 460,240</u>	<u>\$ 520,149</u>

26 Grant Development

Sharla Garcia, Manager of Grant Services

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	137,675	149,001
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	-	-
	<u>\$ 137,675</u>	<u>\$ 149,001</u>

27 Early Childhood

Yolanda Williams, Executive Director Elementary Education

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ -	\$ -
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	-	-
21 Instructional Leadership	-	-
23 School Leadership	4,653	3,140
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	<u>\$ 4,653</u>	<u>\$ 3,140</u>

30 Athletic Office

Johnny Tusa, Director of Athletics

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	3,661,421	215,062
41 General Administration	-	-
51 Plant Maintenance and Operations	644,266	-
52 Security and Monitoring Services	33,026	-
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	<u>\$ 4,338,713</u>	<u>\$ 215,062</u>

31 Athletic Complex Operations**Johnny Tusa, Director of Athletics**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	855,571	431,155
41 General Administration	-	-
51 Plant Maintenance and Operations	96,543	480,891
52 Security and Monitoring Services	31,967	22,000
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	\$ 984,081	\$ 934,046

32 Athletics**Johnny Tusa, Director of Athletics**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	685,597	631,850
41 General Administration	-	-
51 Plant Maintenance and Operations	9,399	20,359
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	\$ 694,996	\$ 652,209

33 Community/Family Outreach

Vacant

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	55,223	8,500
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	-	-
	<u>\$ 55,223</u>	<u>\$ 8,500</u>

35 Fine Arts

Phillip Morgan, Director Fine Arts

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 391,847	\$ 282,822
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	11,200	8,900
21 Instructional Leadership	101,955	135,039
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	143,549	187,600
41 General Administration	-	-
51 Plant Maintenance and Operations	3,200	-
52 Security and Monitoring Services	2,036	400
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	<u>\$ 653,787</u>	<u>\$ 614,761</u>

38 Student Management

Elaine Botello, Exective Director of Human Resources

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 25,750	\$ -
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	-	-
21 Instructional Leadership	194,524	190,105
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	\$ 220,274	\$ 190,105

40 Business and Financial Services

Sheryl Davis, CPA, Chief Financial Officer

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	341,644	357,604
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	\$ 341,644	\$ 357,604

41 Copy Center**Sherry Trotts, CPA, Director of Purchasing**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	60,056	54,157
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	<u>\$ 60,056</u>	<u>\$ 54,157</u>

42 Finance**Rena Seifts, Director of Finance**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	568,532	604,383
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	<u>\$ 568,532</u>	<u>\$ 604,383</u>

43 Purchasing**Sherry Trotts, CPA, Director of Purchasing**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	277,227	292,131
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	<u>\$ 277,227</u>	<u>\$ 292,131</u>

44 Warehouse**Sherry Trotts, CPA, Director of Purchasing**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	311,371	352,765
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	<u>\$ 311,371</u>	<u>\$ 352,765</u>

46 Human Resources

Elaine Botello, Exective Director of Human Resources

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ -	\$ 3,000
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	716,574	768,158
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	\$ 716,574	\$ 771,158

47 Risk Management

Sue Pfleging, Assistant Director of Human Resources

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	7,000	8,000
41 General Administration	-	-
51 Plant Maintenance and Operations	336,000	-
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	\$ 343,000	\$ 8,000

50 Facilities & Maintenance

Raul Gomez, Director Facilities & Maintenance

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	942,738	726,820
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	<u>\$ 942,738</u>	<u>\$ 726,820</u>

51 Building Maintenance Services

Raul Gomez, Director Facilities & Maintenance

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	1,277,211	2,908,909
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	<u>\$ 1,277,211</u>	<u>\$ 2,908,909</u>

52 Custodial Services**Raul Gomez, Director Facilities & Maintenance**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	832,677	913,034
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	<u>\$ 832,677</u>	<u>\$ 913,034</u>

53 Environmental Management Services**Raul Gomez, Director Facilities & Maintenance**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	573,743	568,751
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	<u>\$ 573,743</u>	<u>\$ 568,751</u>

54 Grounds Maintenance**Raul Gomez, Director Facilities & Maintenance**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	877,713	1,087,545
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	<u>\$ 877,713</u>	<u>\$ 1,087,545</u>

55 Projects Management Services**Raul Gomez, Director Facilities & Maintenance**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	-	-
81 Facilities Acquisition and Construction	90,966	79,905
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	<u>\$ 90,966</u>	<u>\$ 79,905</u>

60 Student Services

Rick Hartley, Executive Director Middle Schools

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ -	\$ -
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	-	-
21 Instructional Leadership	81,037	88,780
23 School Leadership	-	-
31 Guidance, Counseling and Evaluation Services	12,895	2,000
32 Social Work Services	292,770	20,404
33 Health Services	102,790	12,663
34 Student Transportation	-	-
35 Food Services	-	-
36 Extra-curricular Activities	-	-
41 General Administration	535,800	232,237
51 Plant Maintenance and Operations	-	361,975
52 Security and Monitoring Services	-	-
53 Data Processing Services	149,194	21,333
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	<u>\$ 638,686</u>	<u>\$ 739,392</u>

62 Counseling & Pupil Services

Suzanne Hamilton , Director PEIMS & Counseling Services

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	-	87,816
32 Social Work Services	-	381,440
33 Health Services	-	-
34 Student Transportation	-	-
35 Food Services	-	-
36 Extra-curricular Activities	-	-
41 General Administration	323,047	2,000
51 Plant Maintenance and Operations	-	-
52 Security and Monitoring Services	-	-
53 Data Processing Services	-	136,384
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	<u>\$ 323,047</u>	<u>\$ 607,640</u>

63 Health Services**Elaine Botello, Executive Director of Human Resources**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ -	\$ -
12 Instructional Resources and Media Services	-	-
13 Instructional Staff Development and Curriculum Development	-	-
21 Instructional Leadership	81,037	-
23 School Leadership	-	-
31 Guidance, Counseling and Evaluation Services	12,895	-
32 Social Work Services	292,770	-
33 Health Services	102,790	87,365
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	149,194	-
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	\$ 638,686	\$ 87,365

66 Student Transportation**Rick Hartley, Executive Director Middle Schools**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ -	\$ 33,000
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	2,930,200	2,070,000
35 Food Services	-	-
36 Extra-curricular Activities	-	-
41 General Administration	-	-
51 Plant Maintenance and Operations	-	-
52 Security and Monitoring Services	219,000	-
53 Data Processing Services	-	-
61 Community Services	-	-
71 Debt Service	607,250	-
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	\$ 3,756,450	\$ 2,103,000

68 School Safety**Kenneth Boatman, Chief of Police**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	1,317,786	1,463,378
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	<u>\$ 1,317,786</u>	<u>\$ 1,463,378</u>

70 Child Nutrition Services (Fund 199 & 240)**Cliff Reece, Director Child Nutrition**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	-	9,276,617
36 Extra-curricular Activities	-	-
41 General Administration	-	-
51 Plant Maintenance and Operations	250,000	200,000
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	<u>\$ 250,000</u>	<u>\$ 9,476,617</u>

75 Technology

Alfredo Loredo, Director of Technology Services

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 40,000	\$ -
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	75,000	149,291
53 Data Processing Services	2,004,302	2,449,033
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	<u>\$ 2,119,302</u>	<u>\$ 2,598,324</u>

98 Contingency Funds

Sheryl Davis, CPA, Chief Financial Officer

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 75,000	\$ 135,000
12 Instructional Resources and Media Services	-	50,000
13 Instructional Staff Development and Curriculum Development	10,000	10,000
21 Instructional Leadership	5,000	38,000
23 School Leadership	15,000	10,000
31 Guidance, Counseling and Evaluation Services	-	5,000
32 Social Work Services	5,000	5,000
33 Health Services	5,000	10,000
34 Student Transportation	-	12,000
35 Food Services	-	-
36 Extra-curricular Activities	40,000	88,570
41 General Administration	-	14,000
51 Plant Maintenance and Operations	644,332	700,000
52 Security and Monitoring Services	-	40,000
53 Data Processing Services	-	18,000
61 Community Services	-	2,336
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	<u>\$ 799,332</u>	<u>\$ 1,137,906</u>

99 Districtwide Costs**Sheryl Davis, CPA, Chief Financial Officer**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 Budgeted Expenditures
11 Instruction	\$ 3,305,098	\$ 3,903,209
12 Instructional Resources and Media Services	111,656	39,254
13 Instructional Staff Development and Curriculum Development	116,532	95,210
21 Instructional Leadership	73,442	93,133
23 School Leadership	446,930	384,686
31 Guidance, Counseling and Evaluation Services	190,350	134,459
32 Social Work Services	25,565	12,909
33 Health Services	57,512	47,900
34 Student Transportation	-	-
35 Food Services	-	-
36 Extra-curricular Activities	146,744	35,425
41 General Administration	695,050	620,417
51 Plant Maintenance and Operations	1,666,329	800,271
52 Security and Monitoring Services	110,668	56,202
53 Data Processing Services	205,212	37,662
61 Community Services	35,628	8,934
71 Debt Service	10,000	962,200
81 Facilities Acquisition and Construction	4,936	2,859
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	2,549,000	2,908,462
99 Other Intergovernmental Charges	-	-
Total Department Appropriations	\$ 9,750,652	\$ 10,143,192

99 Tax Cost**Sheryl Davis, CPA, Chief Financial Officer**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	145,450	126,786
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	653,125	777,079
Total Department Appropriations	\$ 798,575	\$ 903,865

99 Debt Service (Fund 199 & 599)**Sheryl Davis, CPA, Chief Financial Officer**

2014-2015 General Fund Budget	13-14 Budgeted Expenditures	14-15 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	14,816,821	15,759,320
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	621,779	790,366
99 Other Intergovernmental Charges	-	-
Total Department Appropriations	<u>\$ 15,438,600</u>	<u>\$ 16,549,686</u>