



Budget Development Guidelines

2021-2022

WACO INDEPENDENT SCHOOL DISTRICT

Nondiscrimination Policy

The Waco Independent School District (District) as an equal opportunity educational provider and employer does not discriminate on the basis of race, color, national origin, sex, religion, age, disability, or genetic information in educational programs or activities that it operates or in employment matters. The District is required by Title VI and Title VII of the Civil Rights Act of 1964, as amended, Title IX of the Education Amendments of 1972, the Age Discrimination Act of 1975, as amended, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act, as well as Board policy not to discriminate in such a manner.

For information or complaints regarding compliance with the nondiscrimination requirements of Title IX, contact Waco ISD Assistant Superintendent of Human Resources and/or Waco ISD Coordinator of Student Management at 254-755-9410 and/or Waco ISD Director of Athletics at 254-745-2250. For information or complaints regarding compliance with the nondiscrimination requirements of Title VI and Title VII, as amended, contact Waco ISD Assistant Superintendent of Human Resources at 254-755-9410. For information or complaints regarding compliance with the nondiscrimination requirements of Section 504 or the Rehabilitation Act of 1973, as amended, contact Waco ISD Executive Director of Special Education at 254-755-9431 or; P.O. Box 27, Waco, TX, 76703.

DISTRITO ESCOLAR INDEPENDIENTE DE WACO

Declaración de No Discriminar

El Distrito Escolar Independiente de Waco (Distrito) como proveedor y empleador educativo de igualdad de oportunidades no discrimina por motivos de raza, color, origen nacional, género, religión, edad, discapacidad, o por información genética en los programas educativos o actividades que dirige o en los asuntos de empleo. El Distrito es requerido por el Título VI y el Título VII de la Ley de Derechos Civiles de 1964, según enmendada, el Título IX de las Enmiendas de Educación de 1972, la Ley de Discriminación por Edad de 1975, según enmendada, la Sección 504 de la Ley de Rehabilitación de 1973, la Ley de Estadounidenses con Discapacidades, así como la Política del Consejo Escolar de no discriminar de tal manera.

Para obtener información o para poner una queja respecto al cumplimiento de los requisitos de no discriminar del Título IX, por favor comuníquese con el Superintendente Asistente de Recursos Humanos de Waco ISD y/o con el Coordinador de Gestión de Estudiantes de Waco ISD al 254-755-9410 y/o con el Director de Atletismo de Waco ISD al 254-745-2250. Para obtener información o para poner una queja respecto al cumplimiento de los requisitos de no discriminar del Título VI y del Título VII, según enmendada, por favor comuníquese con el Superintendente Asistente de Recursos Humanos de Waco ISD al 254-755-9410. Para obtener información o para poner una queja respecto al cumplimiento de los requisitos de no discriminar de la Sección 504 o de la Ley de Rehabilitación de 1973, según emendada, por favor comuníquese con el Director Ejecutivo de Educación Especial de Waco ISD al 254-755-9431 o; P.O. Box 27, Waco, TX, 76703.

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Budget Development Overview

Budgeting is the process of allocating resources to the prioritized needs of a school district. Budgets play a far more important role in the planning, control and evaluation of school district operations than in those of privately owned organizations. In school districts, the adoption of a budget implies that a set of decisions have been made by school board members and school district administrators which culminate in matching a school district's sources and uses of resources. Administrators, with the assistance of the accounting system, are able to execute and control the activities authorized by the budget and evaluate performance based upon comparisons between budgeted and actual operations.

In the educational context, budgeting is a valuable tool in both planning and evaluation processes. Budgeting provides a vehicle for translating educational goals and programs into financial resource plans. Thus, instructional planning should determine budgetary allocations. This link between instruction and financial planning is critical to effective budgeting.

The budget process design allows schools and central office departments to plan future operations in a manner that best serves the needs of students. The budget is a financial translation of the district's goals and objectives and is based upon campus and district-level planning processes.

The budget process includes the following basic steps:

1. The establishment of district-level goals, objectives and priorities;
2. The determination of fund availability through revenue projections;
3. The development of campus and centralized services allocations based on projected enrollments and available resources;
4. The development of budgets or expenditure plans for each campus and centralized services department;
5. The compilation of individual budgets into a comprehensive budget in accordance with laws, regulations and district policy; and
6. The review and approval of the district budget by the Board of Trustees.

The development of budgets should be part of ongoing planning processes. The organizational structure of a school district, the size and complexity of its administrative structure, the budgetary approach chosen and the level of centralization in budget development all will affect the budget development process and the final budget document.

In recent years, educational leaders have sought to enhance the ability of principals to serve as effective instructional leaders. This effort has led to the development of a budgetary approach that emphasizes the decentralization of budgetary decision-making. Site-based budgeting places the principal and other campus staff at the center of the budget preparation process. Principals act as budget managers for their individual schools, responsible for both the preparation and maintenance of the campus budget.

Budget decentralization places the authority to make decisions related to the allocation of resources at the school level. This process gives each school the opportunity to identify and target the varied resources available to it and make decisions about how best to utilize these resources. Decisions about use of resources involve more than financial resources. These decisions also include considerations relating to the use of people, time, information and technology. Simply stated, a decentralized system of budgeting allows schools to select the resources they need to meet the needs of their specific student population.

Budget Development Overview

Decisions to decentralize the budgeting process were based upon the following premises:

- ❖ With increased school-level funding comes the responsibility for ensuring that the programs in which monies have been decentralized receive appropriate funding at the school level to meet student needs and school and district goals.
- ❖ Input from members of the school community, including department and grade level personnel, management teams, support staff and others is essential in making the most informed decisions.
- ❖ Budget managers must comply with all board policies and procedures, as well as all federal, state and local laws pertaining to public school operation, or obtain a waiver.
- ❖ Schools must comply with all accreditation standards and state regulations related to public school education, or obtain a waiver.
- ❖ Utilize central office staff as instructional resources and for technical assistance, where appropriate.
- ❖ In addition to the budget development manual, the district's curriculum guides serve as references when making decisions about instructional materials and supplies.
- ❖ The budget should be closely aligned to support campus and district-level goals and priorities as identified through the campus and district planning processes.

The materials in this manual represent an expansion of the concept of site-based decision-making to include site-based budgeting. The general intent is to provide greater flexibility and choice to schools and departments in the allocation and utilization of the District's financial resources. The following pages provide timelines and specific instructions regarding the preparation of organizational budgets.

CONTACT INFORMATION

As always, the Budget Department staff is here to help.

For the best results, direct questions as follows:

- Questions regarding non-payroll allocation, including utilization of restricted funds; account coding; personnel budgeting, including corrections to rosters; budget preparation creating new accounting line items, budget entry, obtaining reports and maintenance:

Sherry Harris, Administrative Budget Specialist

Direct Line: 755-9411

Extension: 2158

- Other questions regarding additional requests for funds, formula allocations and restrictions:

Sheryl Davis, Assistant Superintendent of Finance

Direct Line: 755-9441

Extension: 2159

Budget Development

CAMPUS BUDGET DEVELOPMENT

ALLOCATION PROCESS

The District uses staffing guidelines for elementary schools, middle schools and high schools, which utilize a formula-driven allocation process. This process promotes equity, flexibility and to integrate the development of budgets for various programs into one process. This allocation methodology supports, not only, State law, Federal law and Texas Education Agency regulations, but, most importantly, the changing needs of the District.

Shifts in State funding, as well as enrollment declines, have resulted in changes to the District's financial position necessitating flexibility in developing budget allocations. The formula methodology adapts itself well to change in the allocation of resources in an equitable and rational process. While campuses **must continue to offer a complete range of programs to all students and must strive to meet the standards set by district policy, campus action plans and regulatory agencies**, these programs **must be designed** within the limitations of the campus allocation.

In developing the formula, efforts were made to minimize funding in the restricted enhanced services allocations while maximizing unrestricted allocations. This allows principals greater flexibility in developing budgets.

Campuses **must provide and budget** for a comprehensive instructional and extra-curricular program for all identified students. Budgets **must include** overtime pay, contracted services, supplies and materials, staff development costs, such as travel and subsistence, registration fees, car rental etc.

Budgets must include routine operations such as libraries, campus administration, guidance and counseling, social work and health services. Areas to consider are overtime pay; contracted services; supplies and materials; staff development costs, such as travel and subsistence, registration fees, car rental; and capital outlay with unit costs over \$5,000.

The following are brief definitions of some of the terms related to the budget process.

PER CAPITA RATE - the dollar amount multiplied by the units of allotment to compute the proposed campus allocation amount.

UNIT OF ALLOTMENT - the unit of measurement, i.e., average daily attendance, square footage, etc., used as a basis for computing the proposed campus budget amount.

FULL-TIME EQUIVALENT STUDENTS (FTE) - a unit of cost computed by dividing the total assigned contact hours in a specified instructional arrangement by the number of hours (normally six per day) that is considered full-time.

AVERAGE DAILY ATTENDANCE (ADA) - the average number of students in attendance for a specified time frame. For formula purposes, projections are made based on current and historical data.

MEMBERSHIP - the total students enrolled at a specific point in time; fall PEIMS submissions are utilized for allocation purposes.

REGULAR PROGRAM ADA - the total average daily attendance less Special Education and Career & Technology full-time equivalents.

RESTRICTED FUNDS – the allocation **must be used** solely in programs for identified student population or for an identified purpose.

UNRESTRICTED FUNDS – the allocation may be used for any legal, mission-related purpose; excess funds, above the organization's requirements, may be used to support any other allocation within the general fund.

SUPPLEMENTAL - the allocation **must be used** to fund **supplemental** programs, i.e., over and above those available to students not identified for special programs funding, the allocation **may not be used** to fund basic classroom furniture or supplies or the base salary of classroom teachers providing basic instructional services. Supplemental programs include Gifted and Talented, Accelerated Education and Bilingual Education and Special Language Programs.

CAMPUS BUDGET DEVELOPMENT

DETERMINING CAMPUS ELIGIBILITY FOR TITLE I, PART A FUNDS

Campus eligibility for Title I, Part A funds is determined by using all students who “reside” in the Waco ISD attendance area, including students attending private schools. In order to determine the percent of economically disadvantaged students divide the number of economically disadvantaged students (identified by free/reduced lunch program eligibility) by the total number of students who reside in WISD attendance area. Thus, the “free/reduced lunch count” and “residing count” per campus determine the percent of economically disadvantaged students on each campus.

Waco ISD “residing student” data is collected from a PEIMS snapshot date and student rosters from private nonprofit schools. Remove out of district transfer students from both data sources. Sort the remaining residing students, with their identified free/reduced lunch status, to identify the “residing students” for each campus attendance zone. Then calculate the percent of economically disadvantaged students for each campus by dividing the number of free/reduced students by the total number of residing students. Since magnet campuses do not have attendance areas, extrapolate their students from the home campus data to calculate the percent of economically disadvantaged students attending each magnet school. Since the DAEP campus accountability data returns to the home campus, the DAEP campus is not eligible for Title I, Part A funds. For this purpose, DAEP campuses do not have residing students.

Rank campuses in order from the greatest to lowest percent of economically disadvantaged students. In the School Selection of Eligible Schools on the ESSA Consolidated Application for Federal Funds, Waco ISD currently elects to use the “35% rule” to serves campuses with at least 35% economically disadvantaged student population in order to provide Title I, Part A services to as many schools as possible.

CALCULATION OF TITLE I, PART A CAMPUS ALLOCATIONS (FOR ELIGIBLE CAMPUSES)

TEA Formula funding posts the district Title I, Part A Planning Allocation in the summer. A portion of those funds are reserved for mandatory programs: private nonprofit school services, District and Campus Parent Involvement requirements; district professional development initiatives, summer school, and district program initiatives, administration, and personnel. (See page 8 for clarification) The balance of the district’s Title I, Part A allocation is the amount distributed to the campuses.

For the purpose of calculating campus allocations, extrapolate data for all magnet school and private nonprofit school students from the campus “residing students”. Calculate the magnet school allocations using magnet school enrollments and students identified with free/reduced meal status.

To determine a district per pupil rate for allocating the Title I, Part A funds, divide the total number of eligible residing free/reduced lunch program students into amount of funds for campus allocations. Then, each campus Title I allocation is calculated by multiplying the number of free/reduced lunch students on a campus by the per pupil rate.

The intent of the federal Title I, Part A grant is to utilize the funds in a timely manner for the intended purpose of assisting students to master the state standards as demonstrated on the STAAR assessments.

CAMPUS BUDGET DEVELOPMENT

CALCULATION OF TITLE I, PART A ALLOCATIONS FOR PARENT INVOLVEMENT

Reserve 95% of one percent of the district's Title I, Part A entitlement for campuses to use for parent involvement, with an emphasis on parent literacy and getting parents involved in their children's education. This reservation is divided by the total number of free/reduced program students, including all Waco ISD and private nonprofit students, to determine a per pupil rate. Campus allocations for parent involvement are calculated by multiplying the per pupil rate by the number of residing free/reduced students identified on the campus roster for both WISD and private schools.

CALCULATION OF STATE COMPENSATORY EDUCATION (SCE) CAMPUS ALLOCATIONS

When the State Compensatory Education fund allotment is projected, reserve portions of the funds for Brazos High School-- an Alternative Education Program (AEP), district program administration and personnel, and other district-focused initiatives. The balance of the district's SCE funds comprises the funds for allocation to the campuses to serve students identified as at risk of dropping out of school.

Use the number of At-Risk students reported in PEIMS on a snapshot date to calculate the campus SCE allocation for the next school year.

COST CATEGORIES

61XX PAYROLL COSTS

These expenditures include salaries and wages for full and part-time employees, substitute costs, special assignment stipends, extra-duty pay and overtime pay. Principals are not required to include salary increases or employee benefit amounts. The Budget Office will compute these budgets.

62XX CONTRACTED AND PROFESSIONAL SERVICES

These expenditures include consultants for staff development, student assembly services, furniture and equipment repairs and rentals, and utilities.

63XX SUPPLIES AND MATERIALS

These expenditures include instructional supplies, including supplemental reading materials, software, administrative supplies, health service supplies, and janitorial supplies. [Object code 6397 should be used for furniture and equipment with a unit cost of more than \$500 (except for technology equipment: \$100-\$5,000) but less than \$5,000.]

64XX OTHER MISCELLANEOUS OPERATING EXPENSES

These expenditures include employee travel and subsistence, including mileage reimbursements, student travel and subsistence, registration and entry fees, awards and hospitality.

66XX CAPITAL OUTLAY

These expenditures include furniture and equipment with a unit cost over \$5,000.

CAMPUS BUDGET DEVELOPMENT

GENERAL GUIDELINES

Please keep in mind the following general rules while developing your budgets:

- ❖ All students **must be offered** a complete range of programs and services.
- ❖ All personnel changes **must comply** with District policy regarding such changes, i.e., transfers, contract lengths, terminations, etc.
- ❖ All payments to employees **must be** on an approved payment schedule, i.e., salary schedule, stipend schedule, non-scheduled compensation and allowances.
- ❖ Use actual salaries to budget for campus personnel units in the General Fund (199) and other grants as determined.
- ❖ For entitlement grants, such as Title I, Part A – Improving Basic Programs (211) - All personnel, funded with federal funds are required to fulfill Time and Effort. Those employees who are 100% federally funded will complete Semi-Annual Certificates of Assurance. Employees, who are split-funded, **must maintain** a daily "Time and Effort" log, which **must be** kept on file in each principal's office and submitted weekly to the Waco I.S.D. office of Compensatory Education Services.
- ❖ Budgeted funds **must comply** with District policies regarding purchases, contracted services and travel expenses.
- ❖ Site-based decision-making in no way negates State and/or Federal laws. Laws, such as State bid law limits, apply to the Waco Independent School District as a whole, not to each individual campus. Be sure all purchases are covered by active bids, as applicable.

BUDGET GUIDELINES BY ALLOCATION CATEGORY

Certain restrictions apply in utilizing various allocations. The following sections contain guidelines for budgeting each category of allocations.

❖ BASIC EDUCATIONAL SERVICES

Costs incurred to provide basic services for education/instruction to students in grades PK-12 as prescribed by state law as well as adult basic and secondary education services. Curriculum provided for those students that are not in special education is defined as basic. Basic educational services include costs to evaluate, place and provide instructional services to students in honors, college preparatory and advanced placement courses. Also included are foreign language courses, fine arts, and physical education classes when athletic activities take place with a P.E. credit issued.

❖ ENHANCED SERVICES

Costs incurred to provide services to students identified with special needs. Funding for Accelerated Education must supplement and not supplant the basic instructional program. Funding for Students with Disabilities and Career and Technology Education may fund salaries of the classroom teacher for related contact hours. The campus allocations include funding for the supplemental programs.

Guidelines for spending these funds follow:

CAMPUS BUDGET DEVELOPMENT

- **Accelerated Education (State Compensatory Education – SCE)**

Costs incurred by instructional strategies/programs 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.

Accelerated Education (SCE) funds are to be used only for supplemental services; therefore, these funds are not to be used for state foundation education courses, state/local mandated programs, or personnel positions, which provide non-supplemental, direct interaction with student achievement. Use these funds to help improve student success and evaluate each program yearly. Evaluate SCE program success by comparing improvement of At-Risk Student Groups to groups of students who are not At-Risk, in two areas: (1) student achievement (measured by the state assessment standards) and (2) graduation/completion. Campus Improvement Plans must identify activities utilizing Accelerated Education (SCE) funds.

Campuses with 40% or greater economically-disadvantaged students as identified in the ESSA application Schedule for Title I, Part A, School Selection may choose to use the Accelerated Education (SCE) allocation to assist with the Title I, Part A School-wide campus improvement (if the campus overtly states this decision in the Campus Improvement Plan). Address each of the thirteen at-risk criteria in the CIP with activities to assist students, identified in any of the criteria during the school year. Place emphasis on supplemental activities/programs, which assist students in meeting state assessment standards and graduation.

Budgeting Process – State and Federal Programs:

- ❖ Receive projected planning amounts for State Compensatory Education from business office. Use current year ESEA Title I, II and III allotments for planning purposes.
- ❖ Meet with budget managers for Title programs, CES and Assistant Superintendents to determine district level goals for each program and commensurate budgets based on district comprehensive needs assessment. Determine district level budgets and expenditures commensurately.
- ❖ Determine campus level budgets based on remaining funds within parameters and determined per pupil allotment.
- ❖ Inform campus principals of allotments. Use these allotments to complete Campus Improvement Planning documents tied directly to campus level comprehensive needs assessments.
- ❖ Ensure that CIPs include specific budgets tied to identified strategies – particularly with regard to State Compensatory Education monies since CIPs and DIP are primary auditable documents.

CENTRALIZED SERVICES BUDGET DEVELOPMENT

ALLOCATION PROCESS

Based on original budgets for 2021-22, adjust allocations for centralized services for the following:

- ❖ Year-to-date amendments increasing or decreasing organizational budgets for recurring costs;
- ❖ Reductions for one-time additional requests funded in the current year's original budget.

Adjustments may be made within divisional allocations between departments at the discretion of the Asst. Superintendent of Finance.

Budgets **must include** overtime pay; contracted services; supplies and materials; staff development costs, such as travel and subsistence, registration fees, car rental; and capital outlay with unit costs over \$5,000.

Unless other arrangements have been made with the Budget Office to include these costs under another budget, any costs, historically budgeted by a department, **must continue to be budgeted**.

COST CATEGORIES

Allocations include the following costs:

61xx PAYROLL COSTS

These expenditures include overtime pay for full and part-time employees. Department directors **are not required** employee benefit amounts, which will be computed by the Budget Office.

62xx CONTRACTED AND PROFESSIONAL SERVICES

These expenditures include Education Service Center services, contracted maintenance and repair, rentals – operating leases, consulting services, and miscellaneous contracted services.

63xx SUPPLIES AND MATERIALS

These expenditures include general office supplies, and furniture and equipment valued at less than \$5,000. [Object code 6397 should be used for furniture and equipment with a unit cost of more than **\$500** (except for technology equipment: \$100-\$5,000) but less than \$5,000.]

64xx OTHER MISCELLANEOUS OPERATING EXPENSES

These expenditures include employee travel and subsistence, including mileage reimbursements; registration and entry fees; dues; fees; and miscellaneous operating costs.

66xx CAPITAL OUTLAY

These expenditures include furniture and equipment with a unit cost over \$5,000.

BUDGET DEVELOPMENT RULES

Please keep in mind the following general rules while developing your budgets:

1. All personnel changes **must comply** with District policy regarding such changes, i.e., authorized positions, terminations, etc.
2. Be sure to review and make all corrections to the rosters. Submit changes to rosters to the Human Resources Office for update.
3. Budgeted funds **must comply** with District policies regarding purchases, contracted services and travel expenses.
4. Be sure all purchases are covered by active bids.

Budget Completion Process

BUDGET COMPLETION PROCESS

➤ ENTER BUDGET INTO TEAMS SYSTEM

You **must enter** the data into the automated budget preparation system. The system will total the entry for each budget unit as you complete your entry. Upon completion of data entry, you may print a copy of your budget using standard reporting available in the system.

❖ LOGIN TO TEAMS

- EXPAND - ALLOCATE BUDGET OWNER ALLOCATIONS
- CLICK - ALLOCATE BUDGET OWNER ALLOCATIONS

ERP & SIS Waco Independent School District

Search Sherry Harris

PRODUCTION / Waco ISD

My Entry Points

My Entry Points Information Center

Welcome, Sherry Harris

frontline education

Sherry's Dashboard

- My Accounts
- Account Number Maintenance
- Approve Budget Change Requests
- Account Element Code Values

Position Annual Cost

- Allocate Budget Owner Allocations
- Allocate Budget Owner Allocations

Position Funding

- Employee Search
- Employee Maintenance
- General Ledger

My Position Inventory

❖ VERIFY **2022** BUDGET YEAR

❖ CLICK - SEARCH

ERP & SIS Waco Independent School District

Search Sherry Harris

PRODUCTION / Waco ISD

Non Personnel Budget Worksheet

Allocate Budget Owner Allocation

Budget Owner Allocation Search Criteria

Budget Year: 2020 Status:

Fund - Func - Obj - SO - Org - PIC - Local

Budget Owner:

Allocation:

Allocation:

Category:

Allocation Group:

Allocation:

Subgroup:

My Budget Lines? ☒ Yes ☐ No

Filter:

Search

BUDGET COMPLETION PROCESS

❖ SELECT AN ALLOCATION WORKSHEET

- CLICK – EDIT

Allocation	Budget Owner	Status	Curr/Next Approver
GF Elementary	105-Cedar Ridge Elementary School	Adopted	
GF Elementary	106-Crestview Elementary School	Adopted	
GF Elementary	107-Dean Highland Elementary Schl	Adopted	
GF Elementary	109-Hillcrest Professional Dev School	Adopted	
GF Elementary	110-J.H. Hines Elementary School	Incomplete	
GF Elementary	112-Kendrick Elementary School	Adopted	
GF Elementary	116-Mountainview Elementary School	Adopted	
GF Elementary	120-Parkdale Elementary School	Adopted	

Buttons: East Acct Allocation, Edit, View

❖ WHEN YOUR ALLOCATION WORKSHEET IS OPEN, PLEASE NOTE THE FOLLOWING

- 1. AVAILABLE ALLOTMENT AMOUNT
- 2. TOTAL ALLOCATION AMOUNT
 - A RUNNING TOTAL OF THE ALLOCATED AMOUNT ENTERED
- 3. REMAINDER OF ALLOCATION AMOUNT
 - THE AMOUNT LEFT TO ENTER INTO TEAMS. **THIS MUST BE ZERO BEFORE SUBMISSION**

Budget Owner Allocation | Assigning Managers | Allotment Adjustment | Version History | Approval

Allotment

Available Budget Percent: 100.0 Recurring: Recurring with Allocation

Allot Per Unit * Per Student = Allotment Justification:

150.00 * 1880.0 = 282,000.00

Original Allotment Avail Allotment Adjusted

282,000.00 282,000.00

Total Allocation Amount: 500.0 Remainder Allocation Amount: 281500.0

Result Page: 1 | 2 | 3 | 4 || Results 1-25 of 86

BUDGET COMPLETION PROCESS

❖ COLUMN DESCRIPTIONS:

ALLOCATE PERCENT

This is the percentage of your allocation per line.

ALLOCATE AMOUNT

This is the amount you allocate per line.

DETAILS

You can enter more details including specific budgeted amounts if needed. When using this field the amounts you enter will autofill the allocation amount

EXPLANATION

You can put a note for yourself or the budget office.

CURRENT YEAR ADOPTED BUDGET

This is the 2020-21 appropriation (budget) for that account when the budget was extracted into the Budget Preparation system September 1st.

CURRENT YEAR AMENDED BUDGET

This is the 2020-21 appropriation (budget) as it currently stands.

CURRENT YEAR TRANSACTIONS

This is the 2020-21 transactions as it currently stands.

CURRENT YEAR DIFFERENCE

This is the 2020-21 difference between the Amended Budget and the Transactions.

PRIOR YEAR ADOPTED BUDGET

This is the 2019-20 appropriation (budget) for that account when the budget was extracted into the Budget Preparation system September 1st.

PRIOR YEAR AMENDED BUDGET

This is the 2019-20 appropriation (budget) at the end of the fiscal year.

PRIOR YEAR TRANSACTIONS

This is the 2019-20 transactions at the end of the fiscal year.

PRIOR YEAR DIFFERENCE

This is the 2019-20 difference between the Amended Budget and the Transactions.

[illegible]

BUDGET COMPLETION PROCESS

****YOU CAN SELECT SAVE ALLOCATE AND RETURN LATER IF NOT FINISHED****

❖ ENTER ALLOCATION AMOUNT:

- THE ALLOCATION PERCENT WILL AUTOMATICALLY UPDATE

Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation
199.11.6117.00.002.11.000	Wages-PT Teachers/Other Profe	0.18	500.00	Details	
199.11.6118.00.002.11.000	Extra-duty Pay-Teachers/Other F	0.00	0.00	Details	
199.11.6121.00.002.11.000	Extra-duty/Overtime-Support Sta	0.00	0.00	Details	

❖ IF YOU WOULD LIKE TO ADD DETAILS:

- CLICK DETAILS
- ADD AMOUNT & DESCRIPTION
 - THIS WILL AUTOFILL THE ALLOCATION AMOUNT
 - IF YOU WANT TO INCLUDE ADDITIONAL FUNDS FOR UNSPECIFIED USES ENTER "UNALLOCATED" AND THE AMOUNT
- CLICK OK

Details

Budget Account: 199.11.6117.00.002.11.000

Total Amount: 250.0

Amount	Description
250.00	Bailey

Ok Cancel Reset

- THERE WILL BE A YELLOW BOX AROUND DETAILS

Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Curr Adopted Bdgt
199.11.6117.00.002.11.000	Wages-PT Teachers/Other Prof	0.09	250.00	Details		6,14
199.11.6118.00.002.11.000	Extra-duty Pay-Teachers/Other F	0.00	0.00	Details		8,00
199.11.6121.00.002.11.000	Extra-duty/Overtime-Support Sta	0.00	0.00	Details		5,50
199.11.6125.00.002.11.000	Wages-Part-time Support Staff	0.00	0.00	Details		4,00

- ❖ **THE EXPLANATION COLUMN IS USED TO ADD NOTES BUT WILL NOT AUTOFILL THE ALLOCATION AMOUNT COLUMN**

BUDGET COMPLETION PROCESS

- ❖ **ONCE YOUR REMAINDER ALLOCATION AMOUNT IS 0.00**
 - **CLICK SAVE ALLOCATE**
 - **NOTIFY THE BUDGET DEPARTMENT THAT YOUR BUDGET IS READY FOR REVIEW**

☰

Total Allocation Amount: 62,342.00 **Remainder Allocation Amount:** 0.00

Result Page: 1 | 2 | 3 || Results 1-25 of 60

Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Rs
199.11.6117.00.130.11.000	Wages-PT Teachers/Other Prof	0.16	100.00		Tutors to te	
199.11.6118.00.130.11.000	Extra-duty Pay-Teachers/Other	0.48	300.00		"/ Destinati	
199.11.6118.00.130.11.350	Extra-duty Pay-Teachers/Other	0.00	0.00		Fine Arts Bu	
199.11.6121.00.130.11.000	Extra-duty/Overtime-Support S	0.32	200.00		Instructiona	
199.11.6121.00.130.11.254	Extra-duty/Overtime-Support S	0.08	50.00		Behavior Aid	
199.11.6121.00.130.11.255	Extra-duty/Overtime-Support S	0.32	200.00		Primary Lite	
199.11.6121.00.130.25.000	Extra-duty/Overtime-Support S	0.00	0.00		Special Ed A	

❖ PRINT YOUR WORKSHEET

• CLICK - PRINT WORKSHEET


Total Allocation Amount: 62,342.00 **Remainder Allocation Amount:** 0.00
 Result Page: 1 | 2 | 3 || Results 1-25 of 60

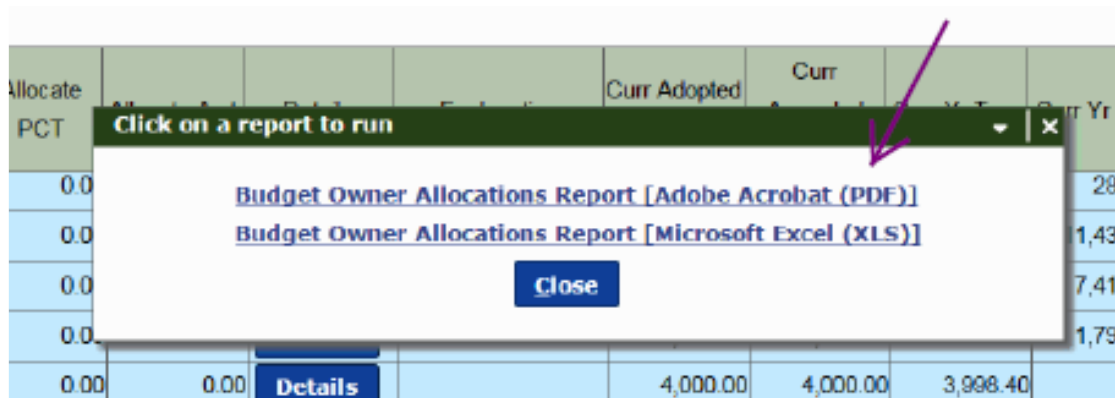
Bdgt Acct	Description	Allocate PCT	Allocate Amt	Details	Explanation	Rs
199.11.6117.00.130.11.000	Wages-PT Teachers/Other Prof	0.16	100.00		Tutors to te	
199.11.6118.00.130.11.000	Extra-duty Pay-Teachers/Other	0.48	300.00		"/ Destinati	
199.11.6118.00.130.11.350	Extra-duty Pay-Teachers/Other	0.00	0.00		Fine Arts Bu	
199.11.6121.00.130.11.000	Extra-duty/Overtime-Support S	0.32	200.00		Instructiona	
199.11.6121.00.130.11.254	Extra-duty/Overtime-Support S	0.08	50.00		Behavior Aid	
199.11.6121.00.130.11.255	Extra-duty/Overtime-Support S	0.32	200.00		Primary Lite	
199.11.6121.00.130.25.000	Extra-duty/Overtime-Support S	0.00	0.00		Special Ed A	

[Distribute Based Prior Yr](#) [Save Allocate](#) [Reset](#) [Submit For Approval](#) [Print Worksheet](#)

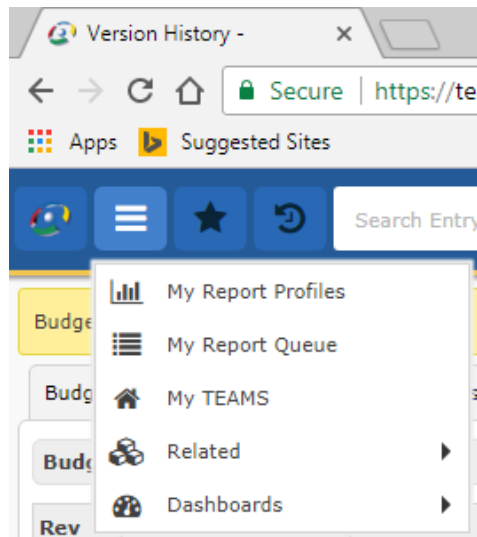
BUDGET COMPLETION PROCESS

• SELECT THE TYPE OF REPORT YOU PREFER

- *NOTE: PDF PRINTS BETTER*



• CLICK MY REPORT QUEUE.



- **SELECT COMPLETED REPORT TO OPEN**

Submitted Report Requests						
Sort Clear Sorted by: (default)						
Name	Request Date	Status	Status Message	Queue Position	Wait Time	Processing Time
Budget Owner Allocations	03-30-2015 12:51	Complete	Report request complete. Report is available.	N/A	2 seconds	23 seconds

BUDGET COMPLETION PROCESS

➤ COMPLETE FORMS FOR APPROVAL AND SUBMISSION

- **Complete Above Allocation Request Form.**

Use this form to request funding over and above an organization's allocation. (See example of form on page 18.) Grant funds budget must be within the grant's limitations. Requests may be for one-time expenditures, i.e., special equipment purchases, or may be for recurring costs, i.e., personnel or additional operating expenses. **All request forms for additional funding must be fully completed. Missing information may result in the request being omitted from consideration.**

A-4 ORGANIZATION NAME AND NUMBER

Organization Code and Name for Campus

B-4 CATEGORY

List requests under appropriate category sub-heading

C-4 COST

Total cost of the request by line item. If additional personnel are requested, the requestor **must include** the estimated cost of employee benefits with the appropriate line-item detail.

D-4 GOALS AND OBJECTIVES ADDRESSED

Describe either a Board Goal, Department or Campus Strategy. Objective being addressed by this request. "Could be tied to an item included in the Campus Improvement Plan".

E-4 CAMPUS / DEPARTMENT PRIORITY

Rank the requests according to the order of priority based on campus / department criteria

F-4 DISTRICT PRIORITY

Rank the requests according to the order of priority based on district criteria

Forms should be typed or completed in **blue** or **red ink**; amounts must be rounded to the nearest dollar. Unused forms should not be returned.

Principals or Budget Managers will be notified of the final status of requests, changes in amounts or coding (possibly due to alternate funding source such as, WISD Education Foundation Grant) will be indicated on the approved requests. Approved requests should also indicate if funded for one-time only.

BUDGET COMPLETION PROCESS

EXAMPLE: ADDITIONAL REQUEST FORM

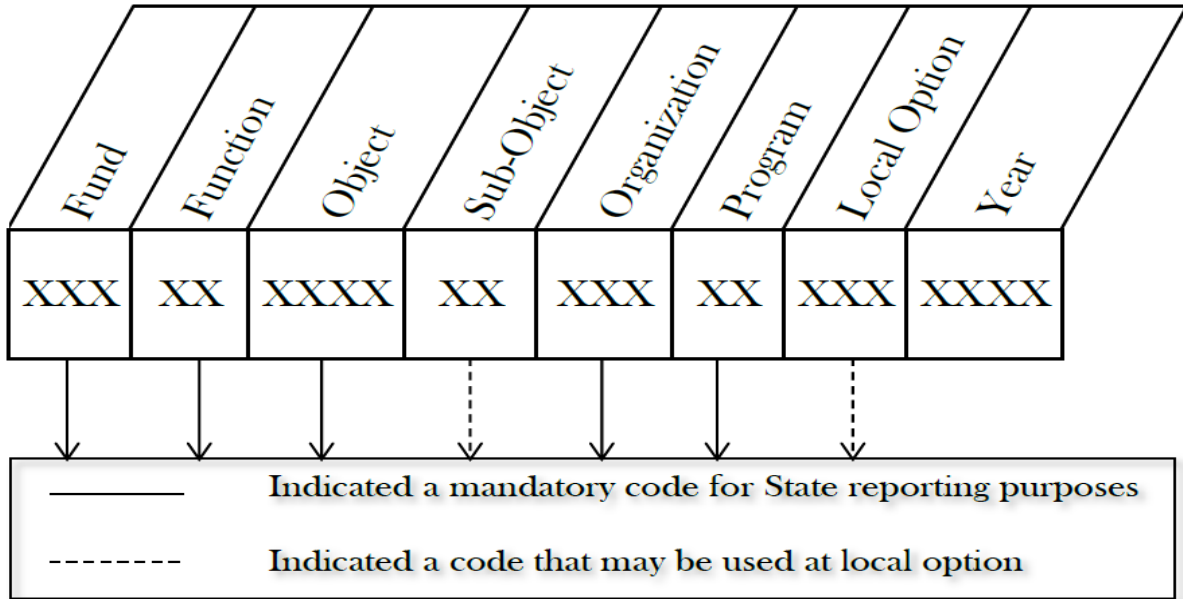
A	B	C	D	E
Campus / Department Name and Number:	Anywhere School 008		A-4	
<p>Use this document to request additional allocations outside of what your budget currently includes. All additional requests must be prioritized at the campus / department level.</p>				
B-4 Category	C-4 Cost	D-4 Goal/Performance Objective, if applicable	E-4 Campus / Dept Priority	F-4 District Priority
Personnel:				
Additional Math Teacher	\$68,500	addt services for at-risk students CIP 3.14	2	1
TOTAL	\$ 68,500			
Technology:				
TOTAL	\$ -			
Furniture, Equipment and Supplies:				
replace furniture in 2 classrooms	\$ 30,000		1	2
TOTAL	\$ 30,000			
Building Maintenance/Renovations and additional needs:				
TOTAL	\$ -			
Other Additional Requests for Consideration:				
TOTAL	\$ -			
GRAND TOTAL	\$ 98,500			

- Submit budget packet and any additional request forms to your supervisor for approval by the due date (See Budget Development Calendar) or other prearranged timeline.

Appendix A

Budget Coding Quick Reference Guide

Code Structure



Fund Codes

GENERAL FUNDS

161	Transformation Zone
199	General Fund

SPECIAL REVENUE FUNDS – FEDERAL PROGRAMS

203	Child Care Development Block Grant
206	ESEA Title X Part C – Homeless
211	ESEA Title I Part A – Improving Basic Programs
224	IDEA Part B – Formula
225	IDEA Part B – Preschool
240	National School Breakfast & Lunch Program
242	Summer Feeding Program (TDA)
244	Career & Technical - Basic Grant
250	Career & Technical - Apprentices
253	IDEA Part C - Early Intervention (Deaf)
255	ESEA Title II Part A - Teacher/Principal Training
263	Title III Part A - English Language
265	Title IV Part B - 21st Century Community
266	ESSER Grant
272	Medicaid Admin Claiming (MAC)
276	Title I SIP Academy Grant
277	Coronavirus Relief Fund (CRF)
286	ESEA Title I SIP Academy-ARRA
288	Federally Funded Spec Rev Funds
289	Federally Funded Spec Rev Funds
315	SSA-IDEA Part B - Discretionary
316	SSA-IDEA Part B - Deaf
317	SSA-IDEA Part B - Preschool
340	SSA-IDEA Part C – Deaf

SPECIAL REVENUE FUNDS – STATE PROGRAMS

397	Advanced Placement Incentives
404	Student Success Initiative
410	State Textbook Fund
427	State Funded Spec Rev Funds
429	State Funded Special Rev Funds
435	SSA - Regional Day School Deaf
446	SSA - McLennan County Challenge Academy
447	SSA-Greater Waco Mfg. Acad
458	SSA - Local Day School Deaf

SPECIAL REVENUE FUNDS – LOCAL PROGRAMS

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

DEBT SERVICE FUNDS

599	Debt Service Fund
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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
876	Custodial Funds
878	Regional UIL - Athletic

GENERAL CAPITAL ASSETS AND LONG – TERM DEBT

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

Function Codes

INSTRUCTION AND INSTRUCTIONAL RELATED SERVICES

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

INSTRUCTIONAL AND SCHOOL LEADERSHIP

- 21 Instructional Leadership
- 23 School Leadership

STUDENT SUPPORT SERVICES

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

ADMINISTRATIVE SUPPORT SERVICES

- 41 General Administration

NON-STUDENT BASED SUPPORT SERVICES

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

ANCILLARY SERVICES

- 61 Community Services

DEBT SERVICE

- 71 Debt Service

CAPITAL OUTLAY

- 81 Facilities Acquisition & Construction

INTERGOVERNMENTAL CHARGES

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

Expenditure & Revenue Object

Expenditures

6100

PAYROLL COST

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

6200

PROFESSIONAL AND CONTRACTED SERVICES

- 6211 Legal Services
- 6212 Audit Services
- 6213 Tax Appraisal & Collection
- 6214 Lobbying
- 6219 Other Professional Services
- 6221 Staff Tuition & Fees - Higher Ed
- 6222 Student Tuition - Public Schools
- 6223 Student Tuition - Non-Public
- 6229 Other Tuition & Transfer Payments
- 6239 Education Service Center Services
- 6245 Contracted Vehicle Maintenance
- 6247 Contracted Building Maintenance
- 6249 Other Contracted Maintenance & Repair
- 6255 Water & Sewer
- 6256 Telecommunications
- 6257 Electricity
- 6258 Gas for Heating & Cooling
- 6259 Other Utilities
- 6264 Copier Rentals
- 6265 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 < \$5000 Controlled
- 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
- 6491 Statutorily Required Public Notices
- 6492 SSA - Payments to Fiscal Agents
- 6493 SSA - Payments to Member Districts
- 6494 Reclassified Transportation Exp.
- 6495 Dues
- 6497 Fees
- 6498 Student Awards
- 6499 Miscellaneous Operating Costs

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+
6641	Vehicles – Unit Cost < \$5,000
6649	Capital Assets
6651	Buildings - Capital Lease
6659	Furniture-Equip-Software - Capital Lease

Revenues

5700 REVENUES FROM LOCAL AND INTERMEDIATE SOURCES

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

5800 STATE PROGRAM REVENUES

5811	Per Capita Apportionment
5812	Foundation School Program Entitlement

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

5900 FEDERAL PROGRAM REVENUES

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

7900 NON – OPERATING REVENUES

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

8900 OTHER RESOURCES

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

Sub-Object Codes

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

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

Organization Codes

HIGH SCHOOL CAMPUSES

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

MIDDLE SCHOOL CAMPUSES

043	Cesar Chavez Middle School
044	Tennyson Middle School
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
871	Student Support Services
872	Student Support Services
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
35 Prekindergarten – Bilingual Education
36 Early Education Allotment
37 Dyslexia
38 College, Career and Military Readiness
43 Dyslexia Special Education Services

OTHER SERVICES

91 Athletics & Related Activities
99 Undistributed

Local Option Codes

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

22F	Academy of Information Tech
22G	Academy of Manufacturing
216	Young Scholars Program
230	Special Education (CEIS)
231	Autistic Unit
233	Dyslexia
234	504 Accommodations
241	AVID
242	Community in Schools
243	DARE
244	Adequate Yearly Progress (AYP)
245	District Improvement
246	Effective Strategies
247	Parental Involvement Activities
248	School Improvement
249	Teen Parent Program
250	The Cove
251	Bilingual Exceptions
252	Be Emotionally Aware & Responsive Project (BEAR)
253	Saturday Diversion
254	Behavior Management - TRE
255	Literacy Program - TRE
256	Immigrant
257	Well-rounded Educational Opportunities
258	Safe and Healthy Students
259	Technology
260	Private Schools
261	Coe Montessori Middle School
262	Live Oak Classical School
263	Parkview Christian School
264	Reicher High School
265	St. Alban's Episcopal School
266	St. Francis Kindergarten
267	St. Louis Elementary School
268	St. Paul's Episcopal School
269	Texas Christian Academy
270	Trinity Lutheran School
271	Vanguard College Prep School
272	Waco Baptist Academy
273	Waco Christian School
274	Waco Montessori School
275	Valor Prep School
287	Baylor Prof Development
288	Perkins Reserve
289	COVID-19 Expenditures
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
426	Project 26
427	Project 27
428	Project 28
429	Project 29
430	Project 30
431	Project 31
432	Project 32
433	Project 33
434	Project 34
435	Project 35
440	Automated Notification System
441	Administration Building
442	Administration - N Waco Annex
443	Administration - Sixth St Annex
444	Bell's Hill Clinic
445	Child Care Center
446	Child Nutrition Center
447	Maintenance Center
448	Transportation Center
449	Waco ISD Television
451	Accessibility
454	Asbestos Abatement
457	Athletics Fields & Facilities
458	Audio-Visual Repair
460	Carpentry
462	Data Cabling
463	Electrical
466	Energy Management
467	Equipment Replacement
469	Hazardous Materials Management
472	Heating & Cooling

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

572	Child & Adult Care Food Program
573	NSLP Equipment Grant
574	Farm to School Grant Program
580	Scholarship Fund
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
654	Garden Club
655	Chess Club
657	Edwards Literary Club
659	Fellowship of Christian Athlete-FCA
661	French Club
663	Future Business Leaders-FBLA
665	German Club
667	Health Occup. Students-HOSA
669	Hispanic Student Association
671	Interact Club
673	International Club
675	Junior Historian Club
676	Key Club
677	Junior Statesmen of America
678	Kiwanis Builder Club
679	Math Club
681	National Junior Society
683	National Honor Society
685	SKILLS USA
687	Spanish Club
689	Student Council
691	Texas Associated Future Ed-TAFE
692	International Thespian Society

700	457 Plan-Premier SS Alternative
701	Early Resignation Incentive Pay
703	Annuity-Annuity Investors Life
705	Annuity-Life Ins of the Southwest
706	Annuity-VALIC
711	Annuity-American Funds Distrib
716	Annuity-Aviva Life & Annuity Co
718	Annuity-Transamerica Life Ins
719	Annuity-Lincoln Financial Group
720	Annuity-Security Benefit
724	Annuity-Mass Mutual Financial
727	Annuity-HoraceMann
728	Annuity-USAA Investment Management
729	Annuity-Vanguard Group
731	Annuity-Metropolitan Life Ins
733	Annuity-USAA Life Insurance Co
745	Annuity-Oppenheimer Funds
746	Annuity-ING Retirement Plans
747	Annuity-AXA Equitable Life Ins
748	Annuity-Columbia Management Invest
751	Annuity-Fidelity Security Life
753	Annuity-Americo Financial Life
754	Annuity-Franklin Templeton Inv
762	Annuity-American United Life
769	Annuity-Modern Woodmen Amer
772	Annuity-Industrial Alliance Pacif
790	Annuity-Commonwealth Annuity
7XX	Annuity-General American
801	COBRA
802	Gap-Medi-Bridge
803	Health Insurance
804	Health Ins-United Health Care
805	Health Ins-Prescription Drugs
806	Life Insurance-District Contribution
807	Life Insurance-Supplemental
808	Life Insurance-Dependent
811	FSA-Alternative Program
812	FSA-Employee Contribution
814	HSA-District Contribution
815	HSA-Employee Contribution
821	Accident-Allstate
822	Accident-American Fidelity
825	Cancer-American Fidelity
826	Cancer-National Health
827	Cancer-MetLife
828	Critical Illness-Allstate
829	Critical Illness-Assurant
832	Dental
833	Dental-Quality Care
834	Disability-American Fidelity

837	Heart/Stroke-American Heritage
838	Aetna Long Term Care
840	Life Insurance-ING Reliastar
841	Life Insurance-Investor
842	Life Insurance-Texas Life
843	iLock 360
844	Legal Shield
847	Vision-Superior
850	TRS-Employee Contributions
851	TRS-Care Employee Contribution
852	TRS-Care-Entity
853	TRS-Federal Fund Contribution
854	TRS-Care-Federal Fund Contribution
855	TRS-Service Buyback
856	TRS-Statutory Minimum
857	TRS-Reporting Entity-New Members
858	TRS-Entity-Pension-Surcharge
859	TRS-Care-Non-OASDI Member - Entity
861	Bankruptcy
862	Child Support
863	IRS Levy
864	Texas Guaranteed Student Loan
865	Unemployment Compensation
866	Workers' Compensation
871	Dues-AFT
872	Dues-ATPE
873	Dues-TASSP
874	Dues-TEPSA
875	Dues-TCTA
876	Dues-TIVA
877	Dues-TSTA (State)
880	Dependent Child Care
881	Alternative Certification
882	Baylor-Bear Force 1
883	Child Care
884	Gold's Gym Membership
885	Prekindergarten Tuition
886	United Way
887	Waco Education Foundation
888	Waco ISD Education Foundation
899	Miscellaneous Deductions
900	Depository - JP Morgan-Chase
901	BBVA Compass
902	Central National Bank
903	Depository-Extraco Banks
904	Community Bank
906	Fidelity Bank
908	Hilltop Securities

909	USA Mutuals
911	Lone Star
912	Texas Class
913	TEXASDAILY
914	TEXASTERM
915	TEXPOOL
916	TEXSTAR
920	Bid Deposits/Retainage
922	Criminal Records
923	Insufficient Funds
924	Registration Fees
925	Inventory Over/Short/Discards
930	Athletics-Visiting Teams
931	Lost Textbooks
932	Sales Tax
933	Obsolete Inventory Write-Off
934	Unclaimed Property
935	Textbooks On-behalf
940	Deferred Property Tax
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
961	After School Program – Parkdale
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971	Board Committed Funds
972	Superintendent's Contingency
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Appendix B

Budget Coding Definitions

GOVERNMENTAL FUND TYPES

Governmental fund types for Texas school districts consist of five governmental fund groups (General, Special Revenue, Capital Projects, Debt Service and Permanent Funds) 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.

Texas school districts use the following five governmental fund types:

- **General Fund**—Used to account for all financial resources except those required to be accounted for in another fund
- **Special Revenue**—Used to account for the proceeds of specific revenue sources, other than trusts for individuals, private organizations, or other governments or major projects. Expenditures are for a specified purpose other than the debt service or capital projects funds.
- **Debt Service**—Used to account for the accumulation of resources for, and the payment of, general long-term debt, principle, and interest. The financial resources in the debt service fund are restricted, committed, or assigned to expenditures for principal and interest of general long-term debt.
- **Capital Projects**—Used to account for financial resources to be used for acquisition or construction of major capital projects
- **Permanent Funds**—Used to report resources legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the district's programs.

GENERAL FUND

The general fund is a governmental fund that records transactions resulting from your district's ongoing organizations and activities using a variety of revenue sources. To ensure compliance with laws and rules related to specific revenue purposes, your district must use the general fund classifications and codes defined below.

***R* 101 Food Service**

This code is used to account for a district's food service program in the general fund. For the criteria for determining which fund to use for food service, see 1.3.2 Food Service Operations.

The balance of the food service fund must be used exclusively for an allowable child nutrition program. ([Assistance Listings](#) [formerly, the Catalog of Federal Domestic Assistance, or CFDA] program numbers 10.553, breakfast; 10.555, lunch)

Note: See also fund codes 240 and 701, which are alternative methods of accounting for food service funds. Use of these alternative codes depends on how your district accounts for its food service.

The Summer Food Service Program funded by the US Department of Agriculture (USDA) (CFDA 10.559) must not be classified in this fund, but rather in the special revenue fund, code 242.

***R* 102 ESC State Support (Regional Education Service Centers [ESCs] Only)**

This code is used to account for funds to operate the ESC and to develop, maintain, and deliver core services for student and school district performance or other areas identified by the commissioner of education

***R* 161 Transformation Zone**

162–198 Locally Defined Classifications

These codes are used, at the option of your school district, to further classify specific revenues and related expenditures for local requirements. For PEIMS reporting, your district must convert these codes to code 199.

R 199

General Fund

This code must be used to account for funds managed by your school district's board of trustees, which has wide discretion in using this code as provided by law. This fund usually includes the following:

- transactions that result from revenues from local maintenance and operations (M&O) taxes
- payments in lieu of taxes
- foundation entitlements
- state and county revenues
- other Foundation School Program (FSP) sources that are not required to be accounted for in another fund

This code is also used to record transactions involving the instructional facilities allotment for lease-purchase.

(Note: Code 699, debt service fund, is used to record transactions involving the instructional facilities allotment for bonded indebtedness [voter-approved debt]).

Your district must convert any locally defined codes to code 199 for PEIMS reporting.

SPECIAL REVENUE FUNDS

Special revenue funds are governmental funds used to account for revenue sources that are legally restricted to specific purposes. These sources do not include expendable trusts and major capital projects. These funds utilize the modified accrual basis of accounting.

Special revenue funds are grouped in the following categories:

Codes	Category and Description
201–289	<p>Special Revenue: Federal Programs</p> <p>This group of codes is used to account for:</p> <ul style="list-style-type: none"> • special revenue funds from federal sources and • your district’s portion of a federally funded shared services arrangement (if your district is a member of one). <p>Each federal fund has a number assigned in the Assistance Listings. The applicable CFDA number is shown at the end of each fund code’s definition.</p>
291–379	<p>Special Revenue: Shared Services Arrangements—Federally Funded</p> <p>This group of codes is used to account for the fiscal agent portion of a shared services arrangement that is federally funded.</p> <p>Each federal fund has a number assigned in the Assistance Listings. The applicable CFDA number is shown at the end of each fund code’s definition.</p>
381–429	<p>Special Revenue: State-Funded Programs</p> <p>This group of codes is used to account for state-funded special revenue funds.</p>
431–459	<p>Special Revenue: Shared Services Arrangements—State Funded or Locally Funded</p> <p>This group of codes is used to account for the fiscal agent portion of a shared services arrangement that is state funded or locally funded.</p>
461–499	<p>Special Revenue: Local Programs</p> <p>This group of codes is used to account for special revenue funds from local sources.</p>

SPECIAL REVENUE: FEDERAL PROGRAMS

School districts not acting as a fiscal agent for a shared services arrangement use codes 201 through 289 for moneys from federal programs. Districts must apply for most of these grants through the online eGrants system.

R 203 Child Care and Development Block Grant

This code is used to account for funds granted under [Title XX of the Social Security Act](#). (CFDA 93.575)

R 205 Head Start

This code is used to account for funds granted for the Head Start Program. (CFDA 93.600)

R 206 ESEA, Title X, Part C—Education for Homeless Children and Youth

This code is used to account for funds granted for a variety of staff- development and supplemental services, including in-service training, counseling, psychological services, and tutoring. (CFDA 84.196)

R 209 Energy Conservation for Institutional Buildings

This code is used to account for funds granted for energy conservation by the US Department of Energy. (CFDA 81.052)

R 211 ESEA, Title I, Part A—Improving Basic Programs Operated by Local Education Agencies, and Title I, Part D, Subpart 2—LEA programs with locally operated correctional facilities

This code is used to account for funds to help LEAs improve teaching and learning in high-poverty schools in particular for children failing, or most at-risk of failing, to meet challenging State academic standards. (To provide opportunities for children to acquire the knowledge and skills to meet the state's student performance standards.) (CFDA 84.010A)

This 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 (SIP).

R 212 ESEA, Title I, Part C—Education of Migratory Children

This code is used to account for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen. (CFDA 84.011)

R 218 ESEA, Title V, Part D, Subpart 6—Jacob K. Javits Gifted and Talented Students Education Act of 2001

This code is used to account for funds granted to carry out programs to meet the educational needs of gifted and talented students, including training of personnel in education for gifted and talented students and using gifted and talented services, materials, and methods for all students. (CFDA 84.206B)

R 220 Adult Basic Education (ABE)—Federal

This code is used to account for funds granted to provide or support programs for education and literacy services to adults who are beyond the age of compulsory school 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 skills (reading, writing, speaking, and mathematics),
- English as a second language (ESL), and
- secondary-level competencies for acquisition of a high school diploma or equivalent.

If your school district receives funding provided under more than one section, it may be required maintain separate accountability and may do so by using one of the locally defined codes. (CFDA 84.002)

R 222 National and Community Service Trust Act—Learn and Serve America

This code is used to account for funds allocated to enable students to apply classroom learning to real-life experiences. (CFDA 94.004) (Corporation for National and Community Services)

R 223 Temporary Assistance for Needy Families (TANF)

This code is used to account for funds granted to provide education services to undereducated adult recipients of cash assistance under TANF. Recipients of benefits must 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, and
- secondary-level competencies for acquisition of a high school diploma or its equivalent.

(CFDA 93.558)

R 224	IDEA—Part B, Formula This code is used to account for funds granted to operate educational programs for children with disabilities. This code includes capacity building and improvement (sliver) sub-grants. (CFDA 84.027)
R 225	IDEA—Part B, Preschool This code is used to account for funds granted for preschool children with disabilities. (CFDA 84.173)
R 226	IDEA—Part B, Discretionary This code is used to account for funds used to support a regional education service center (ESC) special education component and also: <ul style="list-style-type: none"> • targeted support to districts, • regional day school programs for the deaf, • private residential placements, • priority projects, and • other emerging needs. (CFDA 84.027)
R 227	IDEA—Part B, Deaf This code is used to account for funds granted to operate educational programs for children with disabilities. This code includes capacity building and improvement (sliver) deaf sub-grants. (CFDA 84.027)
R 228	IDEA—Part B, Preschool Deaf This code is used to account for funds granted for preschool children with disabilities. (CFDA 84.173)
R 229	IDEA—Part D, Deafblind This code is used to account for federal grant funds for the Texas Deafblind Project for Children Who Are Deafblind. (CFDA 84.326B; CFDA 84.025)
R 230	IDEA—Part D, Personnel Training This code is used to account for funds granted for programs related to the training and preparation of school personnel who provide educational services to students with disabilities.

- R 236 Substance Abuse Prevention and Treatment Block Grants**
- This code is used to account for funds granted through the Texas Department of State Health Services (TDSHS) for intervention services for young people up to age 18. (CFDA 93.959)
- R 238 Substance Abuse Prevention and Treatment Block Grant—Females**
- This code is used to account for funds granted through the Texas Department of State Health Services for intervention services for females under the age of 18. (CFDA 93.959)
- R 239 Substance Abuse Prevention and Treatment Block Grant—Prevention**
- This code is used to account for funds granted through the Texas Department of State Health Services for prevention services for young people. (CFDA 93.959)
- R 240 School Breakfast Program and National School Lunch Program**
- This code is used to account for food services in a special revenue fund when the service is subsidized with federal reimbursement revenues from the USDA. (CFDA 10.553, breakfast; CFDA 10.555, lunch)
- For information on whether to account for food services in the general fund (code 101), a special revenue fund (code 240), or an enterprise fund (code 701), see 1.3.2 Food Service Operations.
- R 241 Regional Education Service Center Child Nutrition**
- The regional education service centers use this code to account for funds to operate a regional program of administrative support for the child nutrition program.
- R 242 Summer Food Service Program for Children, Texas Department of Agriculture (TDA)**
- This code is used to account for funds received from the Texas Department of Agriculture for meals provided to the community based on the average number of daily participants. This fund should be used regardless of whether your district's School Breakfast Program and National School Lunch Program are accounted for in the general fund (code 101), a special revenue fund (code 240), or an enterprise fund (code 701) (For more information, see 1.3.2 Food Service Operations). (CFDA 10.559)

R 244**Career and Technical Education—Basic Grant**

This code is used to account for funds granted to provide career and technical education (CTE) and to develop new and/or improve existing CTE programs for paid and unpaid employment. Full participation in the basic grant is from members of special populations:

- at a limited number of campuses (sites) or
- in a limited number of program areas

(CFDA 84.048)

R 245**Career and Technical Education—Single Parent**

This code is used to account for funds granted to provide marketable skills through programs, services, and activities (including dependent care and transportation) for single parents, displaced homemakers, or single pregnant women. (CFDA 84.048A)

R 246**Career and Technical Education—Sex Equity**

This code is used to account for funds granted for programs, services (including preparatory services, support services, and career guidance and counseling), and activities to eliminate sex bias and stereotyping in career and technical education. (CFDA 84.048A)

R 247**Career and Technical Education—Curriculum Development**

This code is used to account for funds granted to develop, disseminate, and field test curriculum, especially curriculum that integrates vocational and academic methods and provides a coherent sequence of courses through which academic and occupational skills may be measured. (CFDA 84.048A)

R 248**Career and Technical Education—Professional Development**

This code is used to account for funds used for career and technical education teachers and academic teachers who are working with students in career and technical education. The personnel included are educators and counselors who work in:

- corrections and
- community-based organizations.

Services include in-service and preservice training of teachers in state-of-the-art programs and techniques, such as integration of vocational and academic curriculum, with emphasis on training minority teachers. (CFDA 84.048A)

R 250

Career and Technical Education—Apprenticeship

This code is used to account for funds granted for worksite programs such as:

- cooperative training
- internships
- joint programs
- services and activities with community-based organizations, work study, and apprenticeship programs

(CFDA 84.048A)

R 251

Career and Technical Education—Quality Work Force

This code is used to account for funds granted to operate a quality workforce planning committee (partnership between educators and employers).

(CFDA 84.048A)

R 253

IDEA, Part C, Early Intervention (Deaf)

This code is used to account for funds granted to help local regional day school for the deaf programs and the Texas School for the Deaf provide direct services to infants and toddlers, from birth through two years of age, who are hearing impaired. The services are provided by trained, certified teachers.

(CFDA 84.181A)

R 255

ESEA, Title II, Part A—Teacher and Principal Training and Recruiting

This code is used to account for funds used:

- to improve student academic achievement by:
 - Improving teacher and principal quality and
 - increasing the number of highly qualified teachers, principals, and assistant principals in schools, and
- to hold districts accountable for improving student academic achievement.

(CFDA 84.367A)

R 258

Public Charter Schools

This code is used to account for funds granted to public charter schools for planning, designing, and implementing programs; assisting other schools; and/or sending out information about the charter school. (CFDA 84.282)

R 259

Matching Funds for Library Purchases

This code is used to account for federal matching funds received by the district to purchase books and other library materials that are catalogued and circulated from a central source in each school building.

The Texas Education Agency (TEA) provides a 30 percent match for each dollar expended, not to exceed one dollar per student enrolled, in each year of the biennium. State Consolidated Administrative Funds

R 263 Title III, Part A—English Language Acquisition and Language Enhancement

This code is used to account for funds granted to improve the education of children with limited English proficiency by helping the children learn English and meet challenging academic achievement standards. (CFDA 84.365A)

R 264 Community Service Grant Program

This code is used to account for funds granted to carry out programs under which students expelled or suspended from school are required to perform community service.

R 265 Title IV, Part B—21st Century Community Learning Centers

This code is used to account for funds granted to community learning centers to provide academic enrichment and other services to students and literacy-related educational services for their families. (CFDA 84.287)

R 266 Elementary and Secondary School Emergency Relief (ESSER) Grant

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

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

This code is used to account for funds granted to improve educational achievement through:

- developing and administering state standards and assessments and
- providing professional development aligned with state standards and assessments.

(CFDA 84.369)

R 268

Improving Academic Achievement (Grants for Enhanced Assessment Instruments)

This code is used to account for funds granted to improve educational achievement through

- developing and administering state standards and assessments and
- providing professional development aligned with state standards and assessments.

(CFDA 84.368)

R 270

ESEA, Title VI, Part B, Subpart 2—Rural and Low Income School Grant Program

This code is used to account for funds allocated to enable your district to address the unique needs of rural school districts. (CFDA 84.358A)

R 271

Workforce Investment Act Youth Activities

This code is used to account for funds allocated to districts to help low income youths at least age 14 but younger than 22 to acquire the educational and occupational skills, training, and support needed to achieve success and transition to careers and productive adulthood. (CFDA 17.259) (US Department of Labor)

R 272

Medicaid Administrative Claiming Program—MAC

This code is used to account for funds allocated to districts to reimburse eligible administrative costs for activities that implement the Medicaid state plan. Expenditures attributed to the required matching amount are recorded in the general fund and accounted for using a local option account code, as needed, for local monitoring of compliance with federal matching requirements. (CFDA 93.778)

R 273

Mathematics and Science Partnerships

This code is used to account 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
- recruiting math, engineering, and science majors to teaching.

(CFDA 84.336B)

R 274**GEAR UP**

This code is used to account for funds granted through Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP). The funds are used to provide services and support to school districts with a high percentage of low-income minority students to ensure that students:

- are academically prepared for higher education,
- graduate from high school, and
- have access to higher education opportunities.

(CFDA 84.334B)

R 274**School Dropout Prevention**

This code is used to account for funds granted

- to provide school dropout prevention and reentry programs and
- to raise academic achievement levels to ensure that all children attain their highest academic potential.

R 276**Title I School Improvement Program (SIP) Academy Grant**

The [No Child Left Behind Act of 2001 \(NCLB Act\)](#) authorizes funds to help TEA and districts address the needs of campuses in improvement, corrective action, and restructuring in order to improve student achievement. In addition, a portion of SIP funds must be used to leverage change and improve technical assistance provided through TEA's and districts' targeting activities toward measurable outcomes as required by the US Department of Education (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.

(CFDA 84.377A)

This grant has been named the "SIP Academy" grant in Texas by the state Title I Committee of Practitioners

R 277

Corona Relief Fund (CRF)

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

R 286

Title I School Improvement Program (SIP) Academy Grant—ARRA (Stimulus)

The [NCLB Act](#) authorizes funds to help TEA and districts address the needs of campuses in improvement, corrective action, and restructuring in order to improve student achievement. In addition, a portion of School Improvement Program funds must be used to leverage change and improve technical assistance provided through the TEA's and districts' targeting activities toward measurable outcomes as required by the US Department of Education. 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.

This grant has been named the "SIP Academy" grant in Texas by the state Title I Committee of Practitioners.

R 288

Federally Funded Special Revenue Fund—Locally Defined

Your district has the option to use this code to classify federally funded special revenue funds not specifically defined elsewhere. For PEIMS reporting, these codes are converted to code 289.

R 289

Federally Funded Special Revenue Funds

This code is used to account for federally funded special revenue funds that have not been specified above. Any locally defined codes that are used at the local option are converted to code 289 for PEIMS reporting.

SPECIAL REVENUE: SHARED SERVICES ARRANGEMENTS— FEDERALLY FUNDED

The special revenue funds listed below (codes 291 through 379) are used to account for federal funds held by a fiscal agent school district or regional education service center that either:

- provides and pays for all services to member districts,
- provides and pays for some services to member districts and sends a portion of the grant to each member district to expend, or
- sends all of the grant to member districts to expend.

Amounts the fiscal agent sends to districts that are members of a shared services arrangement are reported by those school districts as revenues and expenditures of the special revenue fund in the appropriate 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 must submit financial data, by member district, through PEIMS in a special record for shared services arrangements.

***R* 292 Shared Services Arrangements—Child Care Development Block Grant**

The fiscal agent of a shared services arrangement uses this code to account for funds granted under Title XX of the Social Security Act. (CFDA 93.575)

***R* 294 Shared Services Arrangements—Head Start**

The fiscal agent of a shared services arrangement uses this code to account for funds granted for the Head Start Program by the US Department of Health and Human Services. (CFDA 93.600)

***R* 298 Shared Services Arrangements—Energy Conservation for Institutional Buildings**

The fiscal agent of a shared services arrangement uses this code to account for funds granted for energy conservation by the US Department of Energy. (CFDA 81.052)

- R 300 Shared Services Arrangements—ESEA, Title I, Part A—Improving Basic Programs Operated by Local Educational Agencies**
- The fiscal agent of a shared services arrangement uses this code to account for funds allocated to districts to provide opportunities for children to acquire the knowledge and skills to meet the state’s student performance standards. (CFDA 84.010A)
- Note:** This code is also used for ESEA, Title I, Part D, Subpart 2—Local Agency Programs with locally operated correctional facilities, and [Title I—Improving the Academic Achievement of The Disadvantaged](#), or [Title I, Section 1003, School Improvement](#).
- R 301 Shared Services Arrangements—ESEA, Title I, Part C—Education of Migratory Children**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen. (CFDA 84.011)
- R 307 Shared Services Arrangements—ESEA, Title V, Part D, Subpart 6— Jacob K. Javits Gifted and Talented Students Education Act**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted for programs designed to meet the educational needs of gifted and talented students, including training personnel in educating gifted and talented students and in using gifted and talented services, materials, and methods for all students. (CFDA 84.206)
- R 309 Shared Services Arrangements—Adult Basic Education (ABE)—Federal**
- The fiscal agent of a shared services arrangement uses this code to account 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. Services may include workplace literacy, family literacy, and English literacy programs ([Workforce Investment Act of 1998](#), §225 and §231). Funds may also be used for professional development ([Workforce Investment Act of 1998](#), §223). A fiscal agent that receives funding under more than one section must maintain separate accountability by using one of the locally defined codes. (CFDA 84.002)

- R 311 Shared Services Arrangements—National and Community Service Trust Act—Learn and Serve America**
- The fiscal agent of a shared services arrangement uses this code to account for funds allocated to enable students to apply classroom learning to real-life experiences.
- R 312 Shared Services Arrangements—Temporary Assistance for Needy Families (TANF)**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted to provide education services to undereducated adult recipients of cash assistance under Temporary Assistance for Needy Families (TANF). Recipients of benefits must 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. (CFDA 93.558)
- R 313 Shared Services Arrangements—IDEA—Part B, Formula**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub-grants. (CFDA 84.027)
- R 314 Shared Services Arrangements—IDEA—Part B, Preschool**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted for preschool children with disabilities. (CFDA 84.173)
- R 315 Shared Services Arrangements—IDEA—Part B, Discretionary**
- The fiscal agent of a shared services arrangement uses this code to account for funds used to support a regional 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
- (CFDA 84.027)

- R 316 Shared Services Arrangements—IDEA—Part B**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted to operate educational programs for children with disabilities. This code includes capacity building and improvement (sliver) deaf sub-grants. (CFDA 84.027)
- R 317 Shared Services Arrangements—IDEA—Part B**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted for preschool children with disabilities. (CFDA 84.173)
- R 319 Shared Services Arrangements—IDEA—Part D, Personnel Training**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted for programs related to the training and preparation of school personnel who provide educational services to students with disabilities.
- R 325 Shared Services Arrangements—Substance Abuse Prevention and Treatment Block Grant—Intervention**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted through the Texas Department of State Health Services for intervention services for youths up to age 18. (CFDA 93.959)
- R 327 Shared Services Arrangements—Substance Abuse Prevention and Treatment Block Grant—Females**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted through the Texas Department of State Health Services for intervention services for females under the age of 18. (CFDA 93.959)
- R 328 Shared Services Arrangements—Substance Abuse Prevention and Treatment Block Grant—Prevention**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted through the Texas Department of State Health Services for substance abuse prevention services for youths. (CFDA 93.959)
- R 329 Shared Services Arrangements—Summer Food Service Program, Texas Department of Agriculture**
- The fiscal agent of a shared services arrangement uses this code to account for funds received from the Texas Department of Agriculture that are awarded based on the average number of daily participants. (CFDA 10.559)

- R 331 Shared Services Arrangements—Career and Technical Education— Basic Grant**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted to provide career and technical education (CTE) to develop new or improved CTE programs for paid and unpaid employment. Full participation in the basic grant is for individuals who are members of special populations:
- at a limited number of campuses (sites) or
 - in a limited number of program areas.
- (CFDA 84.048)
- R 332 Shared Services Arrangements—Career and Technical Education— Single Parent**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted to develop marketable skills through programs, services, and activities (includes dependent care and transportation) for people who are single parents, displaced homemakers, or single pregnant women.
- (CFDA 84.048A)
- R 333 Shared Services Arrangements—Career and Technical Education—Sex Equity**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted for programs, services (including preparatory services, support services, and comprehensive career guidance and counseling), and activities to eliminate sex bias and stereotyping in career and technical education.
- (CFDA 84.048A)
- R 334 Shared Services Arrangements—Career and Technical Education— Curriculum Development**
- The fiscal agent of a shared services arrangement uses this code to account for funds granted to develop, disseminate, and field test curriculum. This especially includes curriculum that integrates vocational and academic methods and provides a coherent sequence of courses through which academic and occupational skills may be measured. (CFDA 84.048A)
- R 335 Shared Services Arrangements—Career and Technical Education— Professional Development**
- The fiscal agent of a shared services arrangement uses this code to account for funds used for career and technical education (CTE) teachers and academic teachers working with students in CTE. The personnel included are educators and counselors who work in:
- corrections and
 - community-based organizations.

Services include in-service and preservice 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.
(CFDA 84.048A)

R 337 Shared Services Arrangements—Career and Technical Education - Apprenticeship

The fiscal agent of a shared services arrangement uses this code to account for funds granted for worksite programs such as:

- cooperative training
- internships
- joint programs
- services and activities with community-based organizations, work study, and apprenticeship programs.

(CFDA 84.048A)

R 338 Shared Services Arrangements—Career and Technical Education— Quality Work Force

The fiscal agent of a shared services arrangement uses this code to account for funds granted to operate a quality workforce planning committee (partnership between educators and employers). (CFDA 84.048A)

R 340 Shared Services Arrangements—IDEA, Part C, Early Intervention (Deaf)

The fiscal agent of a shared services arrangement uses this code to account for funds granted for programs in local regional day schools for the deaf and the Texas School for the Deaf. The programs use certified and trained teachers to provide direct services to hearing impaired infants and toddlers, ages birth through two years. (CFDA 84.181A)

R 342 Shared Services Arrangements—Title II, Part A—Teacher and Principal Training and Recruiting

The fiscal agent of a shared services arrangement uses this code to account for financial assistance to districts to:

- increase student academic achievement by:
 - 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
- hold districts and schools accountable for improving student academic achievement.

(CFDA 84.367A)

R 347 Shared Services Arrangements—ESEA, Title VI, Part B, Subpart 2— Rural and Low Income School Program

The fiscal agent of a shared services arrangement uses this code to account for funds allocated to districts to enable them to address the unique needs of rural school districts. (CFDA 84.358B).

R 350 Shared Services Arrangements—Title III, Part A—English Language Acquisition, Language Enhancement, and Academic Achievement Act

The fiscal agent of a shared services arrangement uses this code to account for funds granted to help children who have limited English proficiency to learn English and meet standards for academic achievement. (CFDA 84.365A)

R 352 Shared Services Arrangements—21st Century Community Learning Centers

The fiscal agent of a shared services arrangement uses this code to account for funds granted to community learning centers to provide academic enrichment and other services to students and literacy- related educational development for their families. (CFDA 84.287)

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

The fiscal agent of a shared services arrangement uses this code to account for funds granted to increase educational achievement through developing and administering state assessments and standards and through professional development aligned with student standards and assessments. (CFDA 84.369)

R 355 Shared Services Arrangements—Improving Academic Achievement (Competitive Grants for State Assessments)

The fiscal agent of a shared services arrangement uses this code to account for funds granted to increase educational achievement through developing and administering state assessments and standards and through professional development aligned with student standards and assessments. (CFDA 84.368)

R 357 Shared Services Arrangements—Mathematics and Science Partnerships

The fiscal agent of a shared services arrangement uses this code to account 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. (CFDA 84.336B)

R 359

Shared Services Arrangements—ESEA, Title I, Part A- Improving Basic Programs—ARRA (Stimulus)

The fiscal agent of a shared services arrangement uses this code to account for funds allocated to districts to provide opportunities for children to acquire the knowledge and skills to meet the state’s student performance standards.

Note: This code is also used for district programs with locally operated correctional facilities and the Title I School Improvement Program.

R 360

Shared Services Arrangements—Title I SIP Academy Grant—ARRA (Stimulus)

Only the fiscal agent of a shared services arrangement may use this code. The No Child Left Behind Act of 2001 (NCLB Act) authorizes funds to help the TEA and districts address the needs of campuses in improvement, corrective action, and restructuring in order to improve student achievement. In addition, a portion of the School Improvement Program (SIP) funds must be used to leverage change and improve technical assistance provided through TEA’s and districts’ targeting activities toward measurable outcomes as required by the 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.

This grant has been named the “SIP Academy” grant in Texas by the state Title I Committee of Practitioners.

R 364

Shared Services Arrangements—IDEA—Part B, Formula—ARRA (Stimulus)

The fiscal agent of a shared services arrangement uses this code to account for funds granted to operate educational programs for children with disabilities. This code includes capacity building and improvement (sliver) sub-grants.

R 365

Shared Services Arrangements—IDEA—Part B, Preschool—ARRA (Stimulus)

The fiscal agent of a shared services arrangement uses this code to account for funds granted for preschool children with disabilities.

R 367

Shared Services Arrangements—ESEA, Title X, Part C—Education for the Homeless Children and Youths—ARRA (Stimulus)

The fiscal agent of a shared services arrangement uses this code to account for funds granted for a variety of staff development and supplemental services, including in-service training, counseling, psychological services, and tutoring.

368–378 Federally Funded Shared Services Arrangements—Locally Defined

The fiscal agent of a shared services arrangement has the option to use these codes to account for federally funded shared services arrangements not specifically defined elsewhere. For PEIMS reporting, these codes are converted to code 379

***R* 379 Federally Funded Shared Services Arrangements**

The fiscal agent of a shared services arrangement uses this code to account for federally funded shared services arrangements not listed elsewhere. Any locally defined codes that are used at the local option are converted to code 379 for PEIMS reporting.

SPECIAL REVENUE: STATE-FUNDED PROGRAMS

Codes 381 through 429 are used to account for state program funds, including funds your district receives through a fiscal agent from a shared services agreement (SSA) of which your district is a member. However, your district does not use these codes if it is acting as the fiscal agent for an SSA.

***R* 381 Adult Basic Education (ABE)—State**

This code is used to account for funds granted to provide or support programs for adult education and literacy services to people age 16 and above who do not have a high school diploma and are out of school. These funds can be used for the same purposes as federal funds for adult education.

***R* 382 Temporary Assistance for Needy Families (TANF)—State**

This code is used to account 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.

***R* 383 Professional Staff Development**

This code is used to account for funds used to provide preservice and staff development training in technology and innovative teaching practices for teachers and administrators. Your district may serve as a fiscal agent for establishing a center for professional development under the direction of an institution of higher education or may receive funds directly to provide training and staff development in technology and innovative teaching practices.

R 384	Texas After-School Initiative
	This code is used to account for funds granted to implement quality after-school programs serving students of middle school age.
R 385	State Supplemental Visually Impaired (SSVI)
	This code is used to account for state supplemental visually impaired funds received through the ESC or a district fiscal agent of a shared services arrangement.
R 386	Regional Day School for the Deaf
	<p>This code is used to account for funds allocated for the staff and activities of the regional day school program for the deaf (RDSPD). Your district must not use these funds to pay salaries of teachers</p> <ul style="list-style-type: none"> • with a teaching assignment other than deaf students in the RDSPD and • of American Sign Language (ASL) as a foreign language at the junior high or high school level because this is a course for regular education credit.
R 387	Quality Work Force Planning—State
	This code is used to account for funds for the benefit of a quality workforce planning committee.
R 388	Innovative Education Grants
	This code is used to account for grants awarded to campuses for innovative programs. These grants are funded by the Public Education Development Fund.
R 390	Early Childhood Limited English Proficient (LEP) Summer Program
	<p>This code is used to account for funds for summer school programs for LEP students, but only if a bilingual program is part of the standard curriculum. Moneys may be used to fund both required summer school and voluntary summer school for LEP students.</p>
R 391	Year-Round Schools Incentive
	This code is used to account for noncompetitive awards for year-round schools.
R 392	Non-educational Community-Based Support
	<p>This code is used to account for funds to provide non-educational, community-based support services to students with disabilities who would remain in or have to be placed in residential facilities for educational reasons without these services. The support services may include transportation, respite for the parents, case management, social work, in-home family support, and other items.</p>

R 393	<p>Texas Successful Schools Program</p> <p>This code is used to account for grant moneys your district applied for after receiving notice from TEA of eligibility based on criteria for the academic performance indicators .</p>
R 395	<p>Comprehensive Developmental Guidance Program on Elementary Campuses for Students in At-Risk Situations</p> <p>This code is used to account for funds granted for planning, implementing, and evaluating comprehensive, developmental guidance and counseling programs on elementary school campuses with high concentrations of students in at-risk situations. The objectives of this project are to:</p> <ul style="list-style-type: none"> • provide appropriate counseling and guidance for the changing social, emotional, and academic needs of students, • provide direct services to students to help them manage academic and social needs, and • support the efforts of teachers and parents in promoting the students' self-esteem, academic readiness, social and interpersonal sensitivity, and skills and awareness of academic and future career opportunities.
R 396	<p>Communities in Schools</p> <p>This code is used to account for funds granted for an in-school multidisciplinary approach to decreasing the dropout rate in the school district by increasing each participant's chance of being successful in school.</p>
R 397	<p>Advanced Placement Incentives</p> <p>This code is used to account for funds awarded to your district under the Texas Advanced Placement Incentive Program.</p>
R 398	<p>Children's Trust Fund of Texas</p> <p>This code is used to account for funds granted by the private agency, Children's Trust Fund of Texas. This agency encourages community support and the use of volunteers within the program.</p>
R 399	<p>Investment Capital Funds or Campus Deregulation and Restructuring to Improve Student Achievement</p> <p>This code is used to account for funds to help individual campuses implement practices and procedures consistent with school deregulation and restructuring. The purposes of these funds, provided through the investment capital fund, are to improve student achievement and increase parental involvement in the schools through staff development and training.</p>

- R 400 School Health (Regional Education Service Centers [ESCs] Only)**
- ESCs must use this code for funds to operate a program of comprehensive school health services.
- R 402 Texas Ready to Read Program**
- This code is used to account for funds granted to enable preschool programs to provide scientific, research-based, pre-reading instruction, with the goal of improving pre-reading skills of three- and four-year-old students.
- R 403 Certification (Regional Education Service Centers [ESCs] Only)**
- ESCs must use this code to account for funds to operate a program of regional certification of officers.
- R 404 Student Success Initiative**
- This code is used to account for funds granted for teacher training and allocations to schools to implement scientific, research-based programs for students who have been identified as unlikely to achieve the third grade STAAR reading standard by the end of the third grade.
- R 405 Gifted and Talented (Regional Education Service Centers [ESCs] Only)**
- ESCs must use this code to account for funds to support school district efforts in the area of gifted and talented education.
- R 406 Teacher Recruitment (Regional Education Service Centers [ESCs] Only)**
- ESCs must use this code to account for funds to operate a program of teacher recruitment.
- R 407 Bilingual Education (Regional Education Service Centers [ESCs] Only)**
- ESCs must use this code to account for funds to support school district efforts in the area of bilingual education and English as a second language.
- R 408 Technology (Regional Education Service Centers [ESCs] Only)**
- ESCs must use this code to account for funds to support school district efforts in the area of technology.
- R 409 High School Completion and Success and Texas High School Project**
- This code is used to account for funds granted for programs to improve high school graduation rates and postsecondary readiness.

R 410	<p>State Instructional Materials Fund</p> <p>This code is used to account for funds awarded to your district under the instructional materials allotment. Instructional materials include textbooks, software, supplemental materials, DVDs and CD-ROMs, online services, open-source materials, and other means of conveying information electronically.</p>
R 412	<p>Public School Child Care Services</p> <p>This code is used to account for funds awarded to your district for child care service for school-age children.</p>
R 414	<p>Texas Reading Initiative and Texas Reading, Math, and Science Initiative</p> <p>This code is used to account for funds granted to improve student achievement in reading, math, and science through the provision of materials, professional development, student instructional programs, and other related activities.</p>
R 415	<p>Kindergarten and Prekindergarten Grants</p> <p>This code is used to account for funds granted to implement or expand a kindergarten or prekindergarten program beyond the required program.</p>
R 416	<p>State Head Start</p> <p>This code is used to account for funds granted to provide an educational component to federal Head Start programs or similar government-funded early childhood care and education programs.</p>
R 419	<p>Head Start—Ready to Read or Early Childhood School Readiness</p> <p>This code is used to account for funds granted to preschool programs to provide scientific, research-based, pre-reading instruction for three- and four-year-old children.</p>
R 422	<p>Matching Funds for Library Purchases</p> <p>This code is used to account for matching funds your district receives 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 percent match for each dollar expended, not to exceed one dollar expended per student enrolled, in each year of the biennium, to be used for purchasing library books and other library materials.</p>
427	<p>State-Funded Special Revenue Funds—Locally Defined</p> <p>This code is used to account for funds that are received from the state and that are not listed elsewhere. For PEIMS reporting, convert this code to code 429.</p>

R 429 State-Funded Special Revenue Funds

This code is used to account for state-funded special revenue funds not listed above. Any locally defined codes that are used at the local option must be converted to code 429 for PEIMS reporting

**SPECIAL REVENUE: SHARED SERVICES ARRANGEMENTS—
STATE OR LOCALLY FUNDED**

The special revenue funds listed below (codes 431–459) are used to account for state or local funds held by a fiscal agent school district or regional education service center that either:

- provides and pays for all services to member districts;
- provides and pays for some services to member districts and sends a portion of the grant to each member district to expend;
- receives funds from member districts to expend on shared personnel, etc.; or
- sends all of the grant to member districts to expend.

The member districts of a shared services arrangement receive amounts from the fiscal agent and account for them as revenues and expenditures of the special revenue fund, using the appropriate code (codes 381–429).

Federally funded shared services arrangements are accounted for in the same manner as grants are accounted for in the special revenue fund. At the end of each fiscal year, the fiscal agent must submit financial data, by member district, through PEIMS in a special record for shared services arrangements.

R 431 Shared Services Arrangements—Adult Education—State or Educational Technology (Ed Tech) Pilot

This code is 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 the same purposes as federal funds for adult education funds.

R 432 Shared Services Arrangements—Temporary Assistance for Needy Families (TANF)—State

This code is 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 must 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 earning a high school diploma or its equivalent.

R 433

Shared Services Arrangements—Professional Staff Development

This code is used by the fiscal agent of a shared services arrangement to account for funds used to provide preservice training and staff development in technology and innovative teaching practices for teachers and administrators. Public schools and regional education service centers may:

- serve as fiscal agents for establishing a center for professional development under the direction of an institution of higher education or
- receive funds directly to provide training and staff development in technology and innovative teaching practices.

R 434

Shared Services Arrangements—State Supplemental Visually Impaired (SSVI)

This code is used by the fiscal agent of a shared services arrangement to account for state supplemental visually impaired (SSVI) funds.

R 435

Shared Services Arrangements—Regional Day School for the Deaf

This code is used by the fiscal agent of a shared services arrangement to account for funds allocated for the staff and activities of the regional day school program for the Deaf (RDSPD). These funds must not be used to pay salaries of teachers who

- have a teaching assignment other than deaf students in the RDSPD or
- teach American Sign Language as a foreign language at the junior high or high school level, as this is a course for regular education credit.

R 436

Shared Services Arrangements—Quality Workforce Planning—State

This code is used by the fiscal agent of a shared services arrangement to account for funds for the benefit of a quality workforce planning committee.

R 437

Shared Services Arrangements—Special Education

This code is used by the fiscal agent of a shared services arrangement to account for funds for special education, other than regional day school for the deaf and state supplemental visually impaired (SSVI).

R 438

Shared Services Arrangements—Public School Child Care Services

This code is used by the fiscal agent of a shared services arrangement to account for funds awarded to school districts for child care service for school-age children.

R 439	<p>Shared Services Arrangements—Texas Reading Initiative or Texas Reading, Math, and Science Initiative</p> <p>This code is used by the fiscal agent of a shared services arrangement to account for funds awarded to school districts to implement scientific, research-based programs, including the costs of:</p> <ul style="list-style-type: none"> • instructional or diagnostic reading materials, • instructional staff, and • professional staff development of educators.
R 441	<p>Shared Services Arrangements—Head Start, Ready to Read, or Early Childhood School Readiness</p> <p>This code is used by the fiscal agent of a shared services arrangement to account for funds granted to preschool programs to provide scientific, research-based pre-reading instruction for three- and four- year-old children.</p>
R 442	<p>Shared Services Arrangements—Limited English Proficient (LEP) Student Success Initiative</p> <p>This code is used by the fiscal agent of a shared services arrangement to account 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.</p>
446	<p>SSA- McLENNAN CO CHALLENGE ACADEMY – LOCALLY DEFINED</p> <p>Any locally defined codes that are used at the local option are to be converted to fund 459 for PEIMS reporting.</p>
447	<p>SSA – TBD - LOCALLY DEFINED</p> <p>Any locally defined codes that are used at the local option are to be converted to fund 459 for PEIMS reporting.</p>
448–458	<p>State-Funded or Locally Funded Shared Services Arrangements— Locally Defined</p> <p>These codes are used, at the option of your school district, for state- funded or locally funded shared services arrangements not specifically defined elsewhere. For PEIMS reporting, these codes must be converted to code 459.</p>

R 459

Shared Services Arrangements—State-Funded and Locally Funded Educational Programs (Includes State or Local Supplement to Federal Funding)

This code is used to account for state-funded and locally funded shared services arrangements not listed above. Any locally defined codes that are used at the local option must be converted to code 459 for PEIMS reporting.

SPECIAL REVENUE: LOCAL PROGRAMS

Codes 461 through 478 and 480 through 499 must be used to account for local programs such as

- campus activity funds or
- grants from local businesses or organizations that require that the funds be expended for a specific purpose.

R 461

Campus Activity Funds (See Code 865 for Student Activity Funds)

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

472–478

Permanent Funds—Locally Defined

These codes are used, at the option of your school district, to classify permanent funds not defined elsewhere. For PEIMS reporting, these codes must be converted to code 479.

479

PERMANENT FUND

According to GASB, permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs—that is, for the benefit of the government or its citizenry. Permanent funds do not include private-purpose trust funds.

R 479

Permanent Fund

This code is used to account for transactions related to resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the reporting organization's programs (permanent funds do not include private-purpose trust funds).

SPECIAL REVENUE: LOCAL PROGRAMS

Codes 461 through 478 and 480 through 499 must 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.

480-498 Locally Funded Special Revenue Funds—Locally Defined

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

480 MEADOWS FOUNDATION GRANTS - LOCALLY DEFINED

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

481 TAX INCREMENT REINV ZONE GRANTS - LOCALLY DEFINED

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

482 SUPERINTENDENT GIFT - LOCALLY DEFINED

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

483 LAURA BUSH FOUNDATION GRANTS - LOCALLY DEFINED

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

485 RAPOPORT FOUNDATION GRANTS - LOCALLY DEFINED

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

487 WISD EDUCATION FOUNDATION GRANTS - LOCALLY DEFINED

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

488	ADOPT-A-SCHOOL PROGRAM GRANTS - LOCALLY DEFINED These fund classifications are used, at the option of the school district to classify Adopt-a-School Program Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.
492	BAYLOR PROFESSIONAL DEVELOPMENT SCHOOL GRANTS – LOCALLY DEFINED These fund classifications are used, at the option of the school district to classify Baylor Professional Development School Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.
493	PROJECT LINK - LOCALLY DEFINED These fund classifications are used, at the option of the school district to classify Project Link to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.
494	MISCELLANEOUS GIFT GRANTS - LOCALLY DEFINED These fund classifications are used, at the option of the school district to classify Miscellaneous Gift Grants to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499
496	LOCALLY SPECIAL REVENUE FUNDS II These fund classifications are used, at the option of the school district to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.
497	LOCALLY SPECIAL REVENUE FUNDS III These fund classifications are used, at the option of the school district to classify locally funded special revenue funds for Greater Waco Advanced Manufacturing Academy and Greater Waco Advanced Health Care Academy. For PEIMS reporting, these funds convert to Fund 499.
498	MISCELLANEOUS GIFT GRANTS These fund classifications are used, at the option of the school district to classify locally funded miscellaneous gift grants such as grants by corporations to specific campuses not defined elsewhere. For PEIMS reporting, these funds convert to Fund 499.
R 499	Locally Funded Special Revenue Funds This code is used to account for locally funded special revenue funds not listed above. Any locally defined codes that are used at the local option must be converted to code 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, must be made from the fund for which the debt was incurred. This fund uses the modified accrual basis of accounting.

511–598 Debt Service Funds—Locally Defined

These codes are used, at the option of your school district, to account for specific debt services. For PEIMS reporting, these accounts are converted to code 599.

***R* 599 Debt Service Funds**

This code is used to combine all debt service funds for reporting. School districts are encouraged to use locally defined debt service funds (codes 511–598) to provide separate accountability for each type or issue of debt and convert those accounts to code 599 for PEIMS reporting.

This code is also used to record transactions involving the Foundation School Program instructional facilities allotment for bonded indebtedness (voter-approved debt).

Note: Code 199, general fund, is used to record transactions involving the instructional facilities allotment for lease-purchase.

CAPITAL PROJECTS FUNDS

This code is used for a capital projects fund, which is a governmental fund that must be used 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 uses the modified accrual basis of accounting.

616–698 Capital Projects Funds—Locally Defined

These codes 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 code 699.

***R* 699 Capital Projects Funds**

This code is used to combine all capital projects funds for reporting. Each capital project should be recorded in a locally defined fund (codes 616–698) and converted to code 699 for PEIMS reporting.

PROPRIETARY FUND TYPES

These codes are used to account for your district's ongoing organizations and activities in which 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 apply to proprietary funds because net income and financial position must be determined. These funds use the accrual basis of accounting.

The two types of proprietary fund are enterprise funds and internal service funds.

Your district's board of trustees is not required to approve a budget for proprietary funds except for a child nutrition program accounted for under code 701. Code 701 is the only proprietary fund that must be reported to the state through PEIMS.

ENTERPRISE FUNDS

An enterprise fund is a proprietary fund 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 must be submitted to the state through PEIMS. Generally accepted accounting principles of the private sector apply because financial position, results of operations, and cash flows must 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 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.

Codes 701–749 are used to account for enterprise fund

R 701 Enterprise Fund—School Breakfast Program and National School Lunch Program (NSLP) (Report Budget and Actual Expenditures through PEIMS)

This code is used to account for budgeted food service operations when your school district intends for the food service operations to be financed from the NSLP program and user charges, rather than from general fund subsidies.

For information on whether to account for food services in the general fund (code 101), a special revenue fund (code 240), or an enterprise fund (code 701), see 1.3.2 Food Service Operations.

Summer feeding programs funded by the Department of Agriculture must be accounted for in a special revenue fund using code 242. (CFDA 10.553, breakfast; CFDA 10.555, lunch)

711–748 Enterprise Funds—Locally Defined

These codes are used, at the option of your school district, to account for enterprise funds not defined elsewhere. These codes are not reported through PEIMS and are converted to code 749 only for PEIMS payroll reporting.

749 Enterprise Funds

This code is used to classify enterprise funds not defined elsewhere. (This code is reported to the payroll record only through PEIMS.)

INTERNAL SERVICE FUNDS

Internal service funds are proprietary funds accounted for on the accrual basis. No budget is required for internal service funds.

These funds are not required to be reported through PEIMS, except the payroll data. Internal service funds apply the same generally accepted accounting principles as the enterprise fund.

Your district may use this type of fund to account for financing goods or services provided by one organizational unit of your district to other organizational units of the district, or to other districts or governmental units, on a cost-reimbursement basis. For example, an internal service fund would be used to account for transactions related to a print shop operated by a school district.

Your district may use local detail codes to further account for internal services.

According to [GASB Statement No. 10: Accounting and Financial Reporting for Risk Financing and Related Insurance Issues](#), public entity risk pools must 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. Codes 751 through 799 are used to account for internal service funds.

R 751 Transportation

This code is used to account for transactions related to transportation services provided to other organizational units of your district or other districts or governmental units on a cost-reimbursement basis. (Your district may use this code to allocate these costs to other accounts.)

This code is not reported through the PEIMS.

R 752 Print Shop

This code is used to account for transactions related to print shop services provided to other organizational units of your district or to other districts or governmental units on a cost-reimbursement basis. (Your district may use this code to allocate these costs to other accounts.)

This code is not reported through the PEIMS.

R 753 Insurance

This code is used to account for transactions related to self-insurance activities of the school district. (Your district may use this code to allocate these costs to other accounts.) Your district must use distinct, locally defined codes when necessary to maintain separate accountability for each self-insurance program.

This code is not reported through the PEIMS.

R 754 Computer Operations

This code is used to account for transactions related to computer services provided to other organizational units of the district or other districts or governmental units on a cost-reimbursement basis.

(Your district may use this code to allocate these costs to other accounts.)

This code is not reported through the PEIMS.

R 755 Public Entity Risk Pool

This code is used to account for transactions related to a public entity risk pool. A public entity risk pool must be accounted for in the internal service fund. A public entity risk pool is a shared services arrangement of governmental entities joined to finance an exposure, liability, or risk, such as employee health care, general liability, unemployment compensation, and workers' compensation. If your district is the fiscal agent for more than one type of risk pool, it may use locally defined codes to provide appropriate accounting.

This code is not reported through the PEIMS.

770–798 Internal Service Funds—Locally Defined

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

These codes are not reported through the PEIMS.

799 Internal Service Funds

This fund is used to account for internal funds not specified elsewhere.
This code is not reported through PEIMS.

FIDUCIARY FUND TYPES AND SIMILAR COMPONENT UNITS

This group of codes is used to account for assets held by your school district in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. These assets can include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Almost all Texas school districts provide benefits through the Teacher Retirement System (TRS) of Texas and do not provide benefits through a local pension trust fund.

**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.

811–859 TRUST FUNDS

These codes are used to account for fiduciary funds using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment health care plans (refer to for guidance on recognition of these liabilities). Trust funds must not be reported through PEIMS.

811–829 PRIVATE-PURPOSE TRUST FUNDS—LOCALLY DEFINED

These codes are used to account for fiduciary funds with the economic resources measurement focus and the accrual basis of accounting. Reporting activities focus on net position and changes in net position. Resources accounted for with this code include scholarship funds received by your district to be awarded to current and former students for postsecondary education purposes. Private-purpose trust funds are not reported through PEIMS. Codes 811 through 829 are used to account for private-purpose trust funds.

816–828 Private-Purpose Trust Funds—Locally Defined

These codes are used to account for locally defined private-purpose trust funds. These codes are not reported through PEIMS.

829 Private-Purpose Trust Funds

This code is used to account for private-purpose trust funds not defined elsewhere. This code is not reported through PEIMS.

INVESTMENT TRUST FUNDS

These codes are used to account for fiduciary funds on the economic resources measurement focus and the accrual basis of accounting. Reporting activities focus on net position and changes in net position. Investment trust funds are not reported through PEIMS. Codes 831 through 849 are used to account for investment trust funds.

836–848 Investment Trust Funds—Locally Defined

These codes are used to account for locally defined investment trust funds. These codes are not reported through PEIMS.

849 Investment Trust Funds

This code is used to account for investment trust funds not defined elsewhere. This code is not reported through PEIMS.

PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS

These codes 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 position and changes in net position. Codes 851 through 859 are used to account for pension and other employee benefit trust funds.

851–858 Pension and Other Employee Benefit Trust Funds—Locally Defined

These codes must be used for locally defined pension and other employee benefit trust funds. These codes are not reported through PEIMS.

859 Pension and Other Employee Benefit Trust Funds

This code is used to account for pension and other employee benefit funds not defined elsewhere. This code is not reported through PEIMS.

AGENCY FUNDS

These codes are used to account for funds using 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 must be budgeted and accounted for in the special revenue fund, or in some instances, in the general fund. Furthermore, deferred compensation funds must be accounted for in the agency fund if the district serves as trustee of the plan. The agency funds must not be reported through PEIMS. Codes 861 through 899 are used to account for agency fund

R 861

Agency Fund for Tax Collections

This code is used to account for taxes collected on behalf of another taxing unit, including consolidated taxing districts. The collecting school district holds these funds in a custodial capacity and may not commingle them with its own funds. This code uses the economic resources measurement focus and the accrual basis of accounting. This code is not reported through PEIMS.

R 862

Agency Fund for Instructional Material Waiver Refunds

This code was used for a clearing account for refunds received from the Texas Education Agency (TEA) because of waivers granted for instructional materials. The TEA discontinued the instructional materials waiver process beginning with the 2011–2012 school year. This code is not reported through PEIMS.

R 865

Student Activity Account (See Code 461 for Campus Activity Funds)

This code is used for an agency account for student “club” funds or “class” funds. This code is not reported through PEIMS.

876–898

Locally Defined Agency Funds

These codes are used for locally defined agency funds not listed above. These codes are not reported through PEIMS.

899

Agency Funds

This code is used to account for agency funds not specified elsewhere. This code is not reported through PEIMS.

GENERAL CAPITAL ASSETS AND LONG-TERM DEBT

These codes are used to record general capital assets and long-term debt involving governmental activities.

***R* 901**

General Capital Assets

This code uses an accrual basis of accounting to account for general capital assets not recorded in the proprietary funds or fiduciary funds. This code is for specific pieces of property such as equipment, land, and buildings as well as all associated costs.

This code is not reported through PEIMS.

***R* 902**

Long-Term Debt

This code is used to account for noncurrent debts under an accrual basis of accounting. Long-term debts of proprietary funds and fiduciary funds are accounted for through those fund types and are not included in this code.

This code is not reported through PEIMS.

Function Codes

A function represents a general operational area in a school district. It includes a group of related activities. Most school districts use all functions in educating students or organizing the resources to educate students. For example, to provide an appropriate environment for learning, a school district transports students to school, teaches them, feeds them, and provides them health services. Each of these activities is a function.

An $\mathcal{R}$ by a function indicates that the function is required for reporting purposes (Public Education Information Management System [PEIMS], annual financial and compliance report, or both) if your district used that function.

Function codes are grouped in the following major areas according to related activities:

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

Each of these major areas includes specific function codes.

Organization Codes and Program Intent Codes

Certain costs must be accounted for by organization code and program intent code (PIC). See [A.6 Organizational Codes](#) and [A.8 Program Intent Codes](#) for information about which costs must be accounted for with these codes.

Your school district is encouraged to also use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent, organization, or both. However, your district should weigh the benefits to district management against the effort required to allocate costs before allocating costs that are not required to be allocated.

If your school district does not use specific PICs for costs that do not require them, it must use program intent code 99 (Undistributed) for those costs. If your district does not use specific organization codes for costs that do not require them, it must use organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option) for those costs.

10 INSTRUCTION AND INSTRUCTION-RELATED SERVICES

This function code series is for costs for services that:

- provide direct interaction between staff members and students to achieve student learning or
- provide staff members with the appropriate materials or development to achieve student learning.

R11

Instruction

This code is for costs for activities that deal directly with instruction (the interaction between teachers and students). Instruction may be provided to students in a school classroom or in another location, such as a home or hospital, and in other learning situations. It may be provided through face-to-face interaction or **an approved** medium such as television, radio, telephone, telecommunications, multimedia, correspondence, computer, internet, or online. This code includes costs for direct classroom instruction, other instruction, and activities that enhance or direct the delivery of instruction to students.

Function Code 11—Costs to Include:	Function Code 11—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ classroom teachers ○ teacher aides ○ classroom assistants ○ graders ○ employees working in the classroom on a dedicated basis ○ adult basic education teachers ○ substitute teachers ○ substitute teachers who provide instruction while instructional staff members attend staff development or in-service training 	<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ department heads (function code 13) ○ curriculum writers (function code 13) ○ program directors (function code 21) ○ school leadership, such as principals and assistant principals, and their staffs (function code 23) ○ network managers for non-instructional networks (function code 53) ○ webmasters (excluding costs attributable to instructional settings) (function code 53)

Function Code 11—Costs to Include:	Function Code 11—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> ○ teachers who deliver instruction through telecommunications, television, satellite, etc. ○ school bus aides for special education ○ teachers for computer labs used for instruction ○ webmasters in an instructional setting ○ technology coordinators for instructional networks ○ network managers for instructional networks • instruction, including that part of the regular school day that is for teaching physical education courses for credit and during which athletic activities or athletic practices occur • distance learning • classes taught to students by regional education service centers • adult basic education • special education instructional and related services, including speech, occupational, and physical therapy • health instruction • food used to instruct students on food preparation • field trips • encyclopedias and other reference books in the classroom 	<ul style="list-style-type: none"> ○ management information services (MIS) directors (function code 53) ○ information technology (IT) developers, programmers, testers, or systems analysts (excluding costs attributable to instructional settings) (function code 53) • curriculum development (function code 13) • IT networks; electronic equipment, including personal computers, servers, and mainframes; hardware; and software, including student and general administrative software, that are used for multiple functions, including license fees and maintenance for these hardware and software (function code 53) • security for technology networks, data, or systems (excluding costs attributable to instructional settings) (function code 53) • supplies and services for maintaining buildings and grounds, including utilities (function code 51) • tuition for students attending classes in another district because the resident district does not offer certain grade levels (function code 99)

Function Code 11—Costs to Include:	Function Code 11—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • instructional materials • upkeep and repairs to instructional materials and equipment in the classroom • band instruments purchased by the district or donated by band boosters or other groups • networks, software, licensing fees, maintenance, supplies, and staffs for computers used for instruction • testing materials for tests developed and administered by teachers • instructional supplies, including but not limited to classroom supplies, grade books, grade book software, report cards, and student handbooks • graduation • pre- or postemployment physicals or drug testing for personnel classified with this function code • purchase of vehicles for instructional purposes, including driver's education • insurance for driver's education vehicles • after-hours tutorials and enrichment • tuition paid by the school district for students to attend college during the regular school day 	<ul style="list-style-type: none"> • purchase of weighted average daily attendance (WADA) from either the state or other school districts under the Texas Education Code, Chapter 41 (function code 91) • testing materials for standardized tests (function code 31) • band uniforms (function code 36) • property insurance on band instruments, uniforms, and equipment (function code 51) • additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League (UIL) speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

R12**Instructional Resources and Media Services**

This code is for direct costs for resource centers and direct costs for establishing and maintaining libraries and other major facilities dealing with educational resources and media.

Function Code 12—Costs to Include:	Function Code 12—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none">• salaries for the following:<ul style="list-style-type: none">○ librarians and library aides○ staff members who work in a media, resource, or audiovisual center; television studio; or similar work-study area○ substitute library staff members who work in the library while library staff members attend staff development or in-service training○ studio crews that record educational programs or program segments for broadcast• selecting, preparing, cataloging, and circulating books and other printed materials• planning the use of the library by students and by teachers and other members of the instructional staff• building individuals' ability to use library books and materials• selecting, preparing, maintaining, and making available to the instructional staff equipment, films, transparencies, tapes, television programs, software, CDs, DVDs, and similar materials	<ul style="list-style-type: none">• salaries for following:<ul style="list-style-type: none">○ staff members who conduct in-service training on the use of technology (function code 13)○ network managers for non-instructional networks (function code 53)○ network managers for instructional networks (function code 11)○ technology coordinators for instructional networks (function code 11)• encyclopedias and other reference books in the classroom (function code 11)• supplies and services for maintaining buildings and grounds, including utilities (function code 51)• instructional materials (function code 11)• instructional supplies (function code 11)

Function Code 12—Costs to Include:	Function Code 12—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • planning, programming, writing, and presenting educational programs or program segments for broadcast • books, films, videocassettes, CDs, DVDs, and other media that are maintained by a resource center or library • library system software and software licenses, including stand-alone and networked software • supplies for binding and repairing books or other media contained in the library or resource center • upkeep of and repairs to library or resource center media, materials, and equipment • media and living science services provided by a regional ESC • pre- and postemployment physicals or drug testing for personnel classified with this function code • purchase of vehicles for instructional resources and media purposes 	<ul style="list-style-type: none"> • additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

R 13

Curriculum Development and Instructional Staff Development

This code is for direct costs for services to help instructional staff members plan, develop, and evaluate the process of providing learning experiences for students. These services include in-service training and other staff development for the school district's instructional staff members or members of instruction-related staffs (function codes 11, 12, and 13). This code is also for costs related to researching, developing, and modifying instruction.

Function Code 13—Costs to Include:	Function Code 13—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ staff members who research, develop, and modify instructional methods, techniques, and procedures ○ staff members who prepare or conduct in- service training or staff development for instructional staff members and members of instruction-related staffs (includes training on use of technology) ○ curriculum coordinators (not responsible for supervising instructional staff members) ○ subject area or grade level department heads and related support staffs ○ assistant or deputy superintendents for curriculum ○ department heads and curriculum writers • curriculum development • fees for outside consultants conducting in-service training or staff development for instructional staff members and members of instruction- related staffs 	<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ technology coordinators for instructional networks (function code 11) ○ substitute teachers who provide instruction while instructional staff members attend staff development or in-service training (function code 11) ○ substitute library staff members who work in the library while library staff members attend staff development or in-service training (function code 12) ○ assistant or deputy superintendents for instruction (function code 21) ○ instructional supervisors (function code 21) • salaries of instructional- and library staff members for the period when they attend in- service training or staff development (function code 11 or 12, as applicable) • supplies and services for maintaining buildings and grounds, including utilities (function code 51) • in-service training or staff development for staff members who are not classified with function code 11, 12, or 13 (applicable function code)

Function Code 13—Costs to Include:	Function Code 13—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • travel and travel-related costs for instructional staff members and members of instruction- related staffs to attend in-service training or staff development • tuition and fees paid by the school district for instructional staff members to attend an institution of higher education for additional hours of credit • supplies, materials, and equipment for curriculum development or in-service training • upkeep of and repairs to equipment used for curriculum development or in-service training • paid sabbaticals for instructional staff members • staff development or in-service training provided by a regional education service center • pre- or postemployment physicals or drug testing for personnel classified with this function code • purchase of vehicles for instructional staff development or curriculum development 	<ul style="list-style-type: none"> • additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

20 INSTRUCTIONAL AND SCHOOL LEADERSHIP

This function code series is for costs related to managing, directing, supervising, and leading staff members who provide instruction or instruction-related services. This function code series is also for costs related to the general management and leadership of a school campus.

R 21**Instructional Leadership**

This code is for direct costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services.

Function Code 21—Costs to Include:	Function Code 21—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none">• salaries for the following:<ul style="list-style-type: none">○ instructional supervisors○ coordinators or directors for special populations or educational programs (Title I, special education, career and technical education, etc.) and related support staffs○ assistant or deputy superintendents for instruction, instructional supervisors, or program directors or administrators for instruction• upkeep of and repairs to materials and equipment related to instructional leadership• pre- or postemployment physicals or drug testing for personnel classified with this function code• purchase of vehicles for instructional leadership purposes	<ul style="list-style-type: none">• salaries for the following:<ul style="list-style-type: none">○ principals, assistant principals, and related staffs (function code 23)○ staff members who perform accounting, personnel, or other administrative functions (function code 41)○ staff members who provide staff development and in- service training (function code 13)○ assistant or deputy superintendents for curriculum (function code 13)○ curriculum coordinators who are not responsible for supervising instructional staff (function code 13)• supplies and services for maintaining buildings and grounds, including utilities (function code 51)• additional costs associated with serving as a coach; athletic director; band director; sponsor for a UIL speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

R 23**School Leadership**

This code is for costs for managing a school campus. Managing a campus includes the activities performed by the principal, assistant principals, and other assistants while they do the following:

- supervise all operations of the campus
- evaluate staff members of the campus
- assign duties to staff members who maintain student records for the campus

Function Code 23—Costs to Include:	Function Code 23—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none">• salaries for the following:<ul style="list-style-type: none">○ principals, assistant principals, and related staffs○ staff members who record, compile, and report student attendance data, including enrollment records○ campus staff members who maintain a principal’s activity fund or student activity fund• teacher appraisal (even if appraisals are conducted by a teacher peer group)• upkeep of and repairs to equipment related to school leadership• electronic devices, including personal computers, that are used exclusively by the school leadership staff, whether the computers are networked or stand-alone• purchase of vehicles for school leadership purposes	<ul style="list-style-type: none">• salaries for staff members who compile the superintendent’s annual report (function code 41)• electronic devices, personal computers, servers, or mainframe computers that are used for multiple functions, for example, general administration and school leadership (function code 53)• supplies and services for maintaining buildings and grounds, including utilities (function code 51)

Function Code 23—Costs to Include:	Function Code 23—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • pre- or postemployment physicals or drug testing for personnel classified with this function code • design of campus improvement plans 	<ul style="list-style-type: none"> • additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

30 STUDENT SUPPORT SERVICES

This function code series is for costs that directly support students.

R 31

Guidance, Counseling, and Evaluation Services

This code is for direct costs for assessing students' abilities, aptitudes, and interests; counseling students about career and educational opportunities; and helping students set realistic goals. These costs include the costs of providing psychological services, educational counseling, and occupational counseling; identifying individual characteristics; and testing and evaluating students.

Function Code 31—Costs to Include:	Function Code 31—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ counselors and related staffs, including career and technical education or occupational counselors ○ staff members who evaluate student performance using assessment instruments ○ psychologists ○ psychiatrists ○ diagnosticians ○ assistant or deputy superintendents for guidance and counseling 	<ul style="list-style-type: none"> • supplies and services for maintaining buildings and grounds, including utilities (function code 51) • costs for providing physical health services to students (function code 33) • testing materials for student tests developed and administered by teachers (function code 11)

Function Code 31—Costs to Include:	Function Code 31—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • mental health screening • student appraisal services • maintaining information on a student's home and family background, standardized test results, and school performance • maintaining information on each student's course of study • placement services • testing materials for standardized tests • contracted testing services for standardized tests • student or parent counseling • upkeep of and repairs to equipment related to guidance and counseling services • purchase of vehicles for guidance, counseling, and evaluation personnel • supplies for guidance, counseling, and evaluation services • pre- or postemployment physicals or drug testing for personnel classified with this function code 	

Social Work Services

This code is for direct costs that are exclusively for activities such as the following:

- investigating and diagnosing student social needs arising out of
- the home, school, or community
- providing casework and group work services for the child, parent, or both
- interpreting the social needs of students for other staff members
- promoting change in an individual student's circumstances related
- to his or her social needs, including providing referrals to and interacting with other governmental agencies

Function Code 32—Costs to Include:	Function Code 32—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ social workers ○ truancy or attendance officers ○ staff members who transfer records of migrant students ○ assistant or deputy superintendents for social services ○ purchase of vehicles for social work services ○ upkeep of and repairs to materials and equipment related to social work services ○ supplies for social work services ○ pre- or postemployment physicals or drug testing for personnel classified with this function code 	<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ staff members who record, compile, and report student attendance data (function code 23) ○ staff members who record and compile the superintendent's report on attendance (function code 41) ○ liaisons or coordinators for parent education and involvement (function code 61) • supplies and services for maintaining buildings and grounds, including utilities (function code 51)

Function Code 32—Costs to Include:	Function Code 32—Costs to Exclude (correct function code appears in parentheses):
	<ul style="list-style-type: none"> additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36)

R 33

Health Services

This code is for direct costs that are exclusively for providing physical health services to students or for direct costs for inoculations for staff members. Physical health services include medical, dental, and nursing services.

Function Code 33—Costs to Include:	Function Code 33—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> salaries for the following: <ul style="list-style-type: none"> school physicians (including ophthalmologists), dentists, optometrists, physician's assistants, nurses, and nurse's aides who maintain the health of students or provide health services to students industrial nurses 	<ul style="list-style-type: none"> medical and health supplies to be used for athletics (function code 36, program intent code 91) instruction in health (function code 11) speech, health, physical, and occupational therapy to assist special education students in the learning process (function code 11)

Function Code 33—Costs to Include:	Function Code 33—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> contracted medical services, including doctor visits, dentist visits, vision services, and nurse services inoculations for staff members and students medical and health supplies for the use of students to assist in health care Medicaid administrative expenditures physical health services, screenings, and referrals for students upkeep of and repairs to materials and equipment related to health services pre- or postemployment physicals or drug testing for personnel classified with this function code purchase of vehicles for health services 	<ul style="list-style-type: none"> supplies and services for maintaining buildings and grounds, including utilities (function code 51) pre- or postemployment physicals or drug testing for personnel classified with other function codes (applicable function code) physical examinations for purposes of athletics (function code 36)

R 34

Student Transportation

This code is for costs incurred in transporting students to and from school. It is also for costs that are exclusively for student transportation that is related to career and technical education (CTE) services, special education services, or other special program services.

Your school district must record costs for regular bus routes to and from school, or for bus passes for transportation to and from school, using program intent code 99 (Undistributed) and organization code 999 (Undistributed) or 998 (Unallocated, Local Option

Your district must record costs that are exclusively for transportation of students related to CTE services, special education services, or other special educational services using the applicable PIC.

Function Code 34—Costs to Include:	Function Code 34—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ transportation supervisors and directors, bus drivers, and bus maintenance personnel ○ assistant or deputy superintendents for transportation • transportation specifically for students who participate in special programs as defined in the PICs, for example, special education (services to students with disabilities), CTE, etc. (Applicable program intent code must be used.) • Expenditures/expenses for regular bus routes to and from school for eligible regular program students • fuel, tires, etc., for buses • contracted repair of buses • bus driver training and certification • fleet insurance for buses • surety bonds for bus drivers • bus passes • pre- or postemployment physicals or drug testing for personnel classified with this function code • initial purchase of school buses 	<ul style="list-style-type: none"> • field trips (function code 11) • trips for members of student organizations, for example, Future Farmers of America (FFA), National Honor Society, etc. (function code 36) • additional costs associated with serving as a coach; athletic director; band director; sponsor for a University Interscholastic League speech, debate, or science competition; class sponsor; or student organization sponsor. These costs include those for additional days of employment, reduction of class load or length of day, etc. (function code 36) • financing costs, for example, principal and interest for acquisition of buses (function code 71) • principal and interest on school bus loans and capital leases (function code 71) • vehicles other than those used for student transportation (applicable function code)

Food Services

This code is for direct costs that are exclusively for supervising or maintaining a food service operation. These costs include those for food, labor, and other goods and services needed to prepare, transport, and store food for students and staff members.

Function Code 35—Costs to Include:	Function Code 35—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ food service supervisors or directors and related staffs ○ cooks ○ snack bar staff members • Summer Food Service Program • food • nonfood items such as plates, silverware, and napkins that are essential to providing food services to students • commodities • vehicles for transporting food from central locations to satellite locations and related costs • food service equipment (Contact the Food and Nutrition Division at the TDA [http://www.squaremeals.org/About/ContactFoodandNutrition.aspx] to find out which equipment is eligible under the food service program.) • pre- or postemployment physicals or drug testing for personnel classified with this function code • vehicles used for food services 	<ul style="list-style-type: none"> • food used to instruct students on food preparation (function code 11) • supplies and services for maintaining buildings and grounds, including utilities (function code 51) • concession stands at athletic events (function code 36) • snacks, food, and drinks for resale in an activity fund (function code 36)

Extracurricular Activities

This code is for costs for school-sponsored activities outside of the school day (extracurricular activities). These activities are generally ones designed to motivate students and provide them with enjoyment and skill improvement. The activities may be competitive or noncompetitive.

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. They include related activities, such as drill team, pep squad, and cheerleading. They also include University Interscholastic League (UIL) competition, such as one-act plays, speech, or debate; band; Future Farmers of America (FFA); National Honor Society; and similar activities.

If your school district has activity funds, it must classify the goods purchased for resale with this function code and record the gross sale of goods with revenue object code 5755 (Results from Enterprising Activities, Activity Funds, and Clearing Accounts).

Function Code 36—Costs to Include:	Function Code 36—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ athletic directors, assistants, and trainers (program intent code 91) ○ game officials (program intent code 91) ○ gatekeepers, timers, and scorekeepers at athletic events (program intent code 91) • athletic salary supplements paid exclusively for coaching, directing, or sponsoring extracurricular athletics, drill team, pep squad, or cheerleading (program intent code 91) • insurance to cover student injuries that occur while students participate in athletics (program intent code 91) 	<ul style="list-style-type: none"> • instruction, including that part of the regular school day that is for teaching physical education courses for credit and during which athletic activities or athletic practices occur (function code 11) • supplies and services for maintaining buildings and grounds, including utilities (function code 51) • property insurance for band uniforms, instruments, and other equipment (function code 51) • band instruments purchased by the school district or donated by band boosters or other groups (function code 11)

Function Code 36—Costs to Include:	Function Code 36—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • physical examinations for purposes of athletics (program intent code 91) • medical and health supplies to be used for athletics (program intent code 91) • athletic supplies and equipment, including uniforms (program intent code 91) • travel for coaches, trainers, sponsors, and students, including meals and lodging (program intent code 91) • travel for band directors, sponsors of debate and other activities, and student • membership fees and dues (program intent code 91) • additional costs associated with serving as a coach; athletic director; band director; sponsor for UIL speech, debate, or science competition; class sponsor; or a student organization sponsor, These costs include those for additional days of employment, reduction of class load or length of day etc. (program intent code 91 or 99) • band uniforms (program intent code 99) • items (snacks, food, drinks, pencils, pens, paper, etc) for resale in an activity fund (program intent code 99) • concession stands at athletic events • pre-or post employment physicals or drug testing for personnel classified with this function code • vehicles for extracurricular purposes 	<ul style="list-style-type: none"> • security for extracurricular events (function code 52) • property insurance for athletic uniforms and equipment (function code 51) • participants in extracurricular activities, including meals and lodging for student competition and extracurricular activities (program intent code 99) • trips for members of student organizations, for example, FFA, National Honor Society, etc.

40 ADMINISTRATIVE SUPPORT SERVICES

This function code series is for costs related to the overall general administrative support services of your school district.

R 41 General Administration

This code is for costs to manage or govern the school district as an overall entity, including some activities that do not apply directly and exclusively to specific functions. General administration costs are indirect costs that apply to other expenditure functions of a school district.

For all costs that your district records with function code 41, your district must use:

- program intent code 99 and
- the organization codes in the 700 organization code group. (The organization codes in that group may not be used with any other function code, other than specific costs in function code 53 [Data Processing] that relate to the functions of the business office.)

Function Code 41—Costs to Include:	Function Code 41—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none">• salaries for the following:<ul style="list-style-type: none">○ staff members who perform accounting, personnel, or other administrative functions○ staff members who compile the superintendent's annual report• costs for the board of trustees, including travel, training, and legal fees• portion of superintendent's salary associated with performing administrative duties directly related to the superintendency• other salaries and costs related to the office of the superintendent	<ul style="list-style-type: none">• portion of superintendent's salary associated with other functions, such as instruction, campus leadership, and support services (applicable function code)• incremental costs of tax collection due to purchase of weighted average daily attendance (WADA) from either the state or other school districts (function code 92)• building and property insurance (function code 51)• supplies and services for maintaining buildings and grounds, including utilities (function code 51)

Function Code 41—Costs to Include:	Function Code 41—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries and other costs related to the following: <ul style="list-style-type: none"> ○ budgeting, accounting, and fiscal affairs, including payroll and internal auditing costs, property accounting (capital assets and fixed assets), inventory, and purchasing ○ human resources (personnel services) ○ tax office services for the school district ○ the instructional materials custodian ○ support services for aggregating attendance reports to the superintendent’s report on attendance and for compiling that report ○ legal and risk management issues, including analysis of tax value limitation agreements ○ planning and research ○ community and public relations • electronic devices, including personal computers and stand- alone or networked computers, used primarily by function code 41 personnel for administrative purposes • vehicles (including acquisition, maintenance, and supplies) for administrative personnel • insurance for administrative automobiles 	<ul style="list-style-type: none"> • salaries and other costs related to a warehouse operation (function code 51) • IT networks; electronic equipment, including personal computers, servers, and mainframes; hardware; and software, including student and general administrative software, that are used for multiple functions, including license fees and maintenance for these hardware and software (function code 53) • MIS directors (function code 53) • amounts collected as “costs” from a taxpayer and subsequently paid to an attorney for collecting delinquent taxes (liability object code 2110, Accounts Payable) • amounts paid to other governmental entities, such as county appraisal districts, for costs related to appraising property (function code 99)

Function Code 41—Costs to Include:	Function Code 41—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • surety bonds for administrative personnel • costs related to records management • liability insurance for the board of trustees and administrative personnel • design of the district improvement plan • pre- and postemployment physicals or drug testing for personnel classified with this function code • fees, travel, and other costs related to appraising property and collecting taxes when no other governmental entities are involved • amounts paid to other governmental entities, such as county appraisal districts, for costs related to collecting taxes • amounts paid for monitors, conservators, or management teams required by TEA • normal tax collection costs of the school district • normal legal and election costs of the school district 	

50 SUPPORT SERVICES

This function code series is for costs for non-student-based school district support services. That is, support services that do not directly support students. See the [30 function code series](#) for information on costs for student support services.

R 51 Facilities Maintenance and Operations

This code is for costs to maintain and operate the physical facilities, including costs for keeping the facilities and grounds open, clean, comfortable, insured, and in an effective working condition and state of repair. This code is also for costs associated with warehousing items and receiving services.

Function Code 51—Costs to Include:	Function Code 51—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries for supervisors, directors, and assistant or deputy superintendents for facilities maintenance and operations • salaries and other costs related to a warehouse operation • custodian services • building and appliance maintenance • equipment for maintenance and operation of facilities • property and casualty insurance • premiums for blanket casualty insurance for physical facilities, including food service operations • building and property insurance • property insurance for band instruments, uniforms, and equipment • property insurance for athletic uniforms and equipment 	<ul style="list-style-type: none"> • acquisition or purchase of land and buildings (function code 81) • remodeling or construction of buildings (function code 81) • major improvements to a site (function code 81) • initial installation or extension of service systems or other equipment (function code 81) • security and monitoring (function code 52)

Function Code 51—Costs to Include:	Function Code 51—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • property insurance for other equipment • vehicles purchased for facilities maintenance and operations • supplies and contracted maintenance for vehicles used for facilities maintenance and operations, including food service operations • utilities for the entire school district, including for food service operations • supplies and services for maintaining buildings and grounds • pre- and postemployment physicals or drug testing for personnel classified with this function code • security systems that are part of a smoke detector system 	

R 52**Security and Monitoring Services**

This code is for costs for activities to keep the surroundings of students and staff members safe, whether students and staff members are in transit to or from school, on a campus, or at a school-sponsored event at another location.

Function Code 52—Costs to Include:	Function Code 52—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none">• salaries for the following:<ul style="list-style-type: none">○ security guards○ hall monitors for security purposes○ school bus security monitors○ school crossing guards○ campus police• security and monitoring• security at school-sponsored events, including extracurricular events• communication devices for personnel classified with this function code• vehicles used for security and monitoring• supplies, equipment, and contracted services for the safekeeping of students and staff members, including metal detectors, drug dogs, surveillance devices, etc.• emergency management• pre- and postemployment physicals or drug testing for personnel classified with this function code	<ul style="list-style-type: none">• salaries for the following:<ul style="list-style-type: none">○ truancy or attendance officers (function code 32)○ social workers (function code 32)○ liaisons or coordinators for parent education and involvement (function code 61)○ school bus aides for special education (function code 11)• security systems that are part of a smoke detector system (function code 51)

Data Processing Services

This code is for costs for data processing services, whether in-house or contracted. For data-processing costs associated with business office functions, such as accounting and payroll, your district must use organization code 750.

Function Code 53—Costs to Include:	Function Code 53—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ network managers for non-instructional networks ○ management information services (MIS) directors ○ webmasters (excluding costs attributable to instructional settings) ○ information technology developers, programmers, testers, and systems analysts (excluding costs attributable to instructional settings) • information technology networks; hardware; and software, including student and general administrative software, that are used for multiple functions, including license fees, development, and maintenance for these hardware and software • networked or stand-alone mainframes, servers, computers, or other electronic equipment that is used for multiple functions • applications such as the following: <ul style="list-style-type: none"> ○ student information systems ○ financial accounting systems 	<ul style="list-style-type: none"> • salaries for the following: <ul style="list-style-type: none"> ○ technology coordinators for instructional networks (function code 11) ○ webmasters in instructional settings (function code 11) ○ staff members who prepare or conduct in- service training or staff development for instructional and instruction-related staffs (includes instructional technology) (function code 13) • stand-alone or networked electronic devices used by a specific functional area (applicable function code) • peripheral devices, including monitors and printers (applicable function code) • networks, software, licensing fees, maintenance, supplies, and staffs, including computer lab teachers, for computers used for instruction (function code 11) • library system software and software licenses, including stand-alone and networked applications (function code 12)

Function Code 53—Costs to Include:	Function Code 53—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> ○ human resources or personnel systems • management of facilities that house computers, servers, or network equipment • computer processing • systems development • analysis of workflows, processes, and requirements • coding, testing, debugging, and documentation • systems integration • design of applications supporting IT infrastructure • interfacing costs associated with general types of technical assistance to data users • security for technology networks, data, or systems (excluding costs attributable to instructional settings) • vehicles used by personnel classified with this function code • pre- and postemployment physicals or drug testing for personnel classified with this function code 	<ul style="list-style-type: none"> • supplies and services for maintaining buildings and grounds, including utilities (function code 51)

60 ANCILLARY SERVICES

This function code series is for costs for school district support services that supplement the operation of the district.

R 61**Community Services**

This code is for costs of activities other than regular public education and adult basic education services. These activities include services to the whole community or some segment of the community, such as providing resources to nonpublic schools or institutions of higher education and any proprietary services for outside entities in the community.

Function Code 61—Costs to Include:	Function Code 61—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none">• salaries for the following:<ul style="list-style-type: none">○ liaisons or coordinators for parent education and involvement○ staff members providing child care for teachers or working parents○ individuals providing child care for teen parents attending school• salaries and related costs for community recreation services, such as the operation of a school library, swimming pool, or playground for the public• parenting programs• parental involvement programs• parental and education services for adults other than adult basic education• child care for teen parents attending school• after-hours babysitting and after-school daycare• salaries and related costs for amnesty programs• salaries and related costs for civic centers	<ul style="list-style-type: none">• supplies and services for maintaining buildings and grounds, including utilities (function code 51)• Summer Food Service Program (function code 35)• after-hours tutorials and enrichment (function code 11)• adult basic education (function code 11)

Function Code 61—Costs to Include:	Function Code 61—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> salaries and related costs for public health programs salaries and related costs for conducting meetings with parental advisory committees vehicles used by personnel classified with this function code pre- and postemployment physicals or drug testing for personnel classified with this function code 	

R 62

School District Administrative Support Services (for Use by Regional Education Service Centers Only)

This code is used exclusively by regional education service centers (ESCs) for costs related to performing certain administrative services for school districts. These services include:

- indirect instructional services for students, such as guidance and counseling, social work, health services, and food services, and
- general administrative services, such as budget management, accounting, joint purchasing, tax administration, and preparing program applications.

This code includes costs for region-wide in-service education and development activities that ESCs provide to school district professional staff members classified with function codes **other than** 11, 12, and 13.

Function Code 62—Costs to Include:	Function Code 62—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> salaries for the following: <ul style="list-style-type: none"> guidance and counseling staff members who provide services to students 	<ul style="list-style-type: none"> salaries for staff members who provide instructional services to students (function code 11)

Function Code 62—Costs to Include:	Function Code 62—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> ○ social workers who provide services to students ○ health staff members who provide services to students ○ staff members who provide administrative services to students • administrative support services for school district personnel • vehicles used by personnel classified with this function code • pre- and postemployment physicals or drug testing for personnel classified with this function code 	

70 DEBT SERVICE

This function code series is for costs for the payment of debt principal and interest.

R 71

Debt Service

This code is for costs to pay the following:

- principal and interest on debt and
- related debt service costs

For costs classified with this function code, your school district must use program intent code 99 (Undistributed) and either organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option).

Note: For financial reporting purposes, only, principal, interest, and related debt service costs are broken down further by more specific accounting codes. Refer to the sample annual financial and compliance report (AFR) in [Appendix F](#) and to the *AFR Data Feed Standards*, available on the Financial Compliance Division's [Electronic Submissions](#) web page.

Function 71—Costs to Include:	Function 71—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • principal and interest on: <ul style="list-style-type: none"> ○ bonds ○ capital leases ○ long-term debt ○ school bus loans that exceed one year in duration • interest on short-term debt • debt service costs and fees 	<ul style="list-style-type: none"> • principal on short-term (12 months or less) debt (liability object code 2122, Loans Payable—Current Year) (record initial liability as a credit in notes payable liability account; record repayment as a debit in notes payable liability account) • acquisition or purchase of land and buildings financed with debt (function code 81)

80 CAPITAL OUTLAY

This function code series is for costs for the acquisition, construction, or major renovation of school district facilities.

R 81 Facilities Acquisition and Construction

This code is for costs to acquire, equip, or make additions to real property and sites, including capital lease transactions.

Function Code 81—Costs to Include:	Function Code 81—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • acquisition or purchase of land, buildings, or both • remodeling or construction of buildings • major improvements to a site • initial installation or extension of service systems or other equipment • initial capital outlay to equip new facilities 	<ul style="list-style-type: none"> • debt service costs associated with debt to finance capital construction (function code 71) • debt service costs associated with capital leases to finance capital items (function code 71)

Function Code 81—Costs to Include:	Function Code 81—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> capital outlays under capital leases (these outlays do not include lease payments) pre- and postemployment physicals or drug testing for personnel classified with this function code 	<ul style="list-style-type: none"> capital expenditures that do not relate to major renovation or construction (applicable function code) equipment for maintenance and operation of facilities (function code 51)

90 INTERGOVERNMENTAL CHARGES

“Intergovernmental” is a classification for circumstances in which one governmental unit transfers resources to another. Examples of intergovernmental charges are:

- the purchase of weighted average daily attendance (WADA) under the [TEC, Chapter 41](#), and
- payment by one school district to another school district for educating students.

R91

Contracted Instructional Services between Public Schools

This code is used exclusively for the purchase of weighted average daily attendance (WADA) from either the state or other school districts.

The code is for costs for the following:

- purchasing attendance credits from the state under the [TEC, Chapter 41, Subchapter D](#)
- providing financial resources for services in another public school through a contract for education of nonresident students under the [TEC, Chapter 41, Subchapter E](#)

For costs classified with this function code, your school district must use program intent code 99 (Undistributed) and organization code 999 (Undistributed).

Function Code 91—Costs to Include:	Function Code 91—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • purchase of WADA from other school districts • purchase of WADA from the state • technology consortium costs under Option 4 • career and technical education programs under the TEC, §41.125 	<ul style="list-style-type: none"> • tuition paid by the school district for students to attend college during the regular school day (function code 11) • tuition paid by the school district for students attending classes in another school district because the resident school district does not offer certain grade levels (function code 99)

R 92

Incremental Costs Associated with the Purchase of WADA under the Texas Education Code, Chapter 41

This code is for costs to position a school district with excess wealth per student in weighted average daily attendance (WADA) to purchase attendance credits either from the state or from another school district.

For costs classified with this function code, your school district must use program intent code 99 (Undistributed) and organization code 999 (Undistributed).

Function Code 92—Costs to Include:	Function Code 92—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • salaries and expenditures related to the cost of collecting excess taxes to purchase WADA • salaries and expenditures related to the cost of legal fees or election expenses incurred to purchase WADA 	<ul style="list-style-type: none"> • normal tax collection costs of the school district (function code 41) • normal legal and election costs of the school district (function code 41) • amounts collected as “costs” from a taxpayer and subsequently paid to an attorney for collecting delinquent taxes (liability object code 2110, Accounts Payable)

R 93**Payments to the Fiscal Agent or Member Districts of Shared Services Arrangements**

This code is for costs for the following:

- payments from a member district to a fiscal agent of a shared services arrangement (SSA)
- payments from a fiscal agent to a member district of an SSA

For costs classified with this function code, your school district must use either organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option), as applicable.

Function Code 93—Costs to Include:	Function Code 93—Costs to Exclude:
<ul style="list-style-type: none">• payments from a member district to a fiscal agent of an SSA in circumstances in which the fiscal agent expends funds on behalf of the member district (expenditure object code 6492)• payments from a fiscal agent to member districts of an SSA under circumstances in which member districts expend funds (expenditure object code 6493)	<ul style="list-style-type: none">• No other costs may be classified with this function code.

R 95**Payments to Juvenile Justice Alternative Education Programs**

This code is for costs to provide financial resources for juvenile justice alternative education programs (JJAEPs) under the [TEC, Chapter 37](#). This code is used to account for payments from your school district to a JJAEP in connection with students who are placed in discretionary or mandatory JJAEP settings.

For costs classified with this function code, your school district must use either organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option), as applicable.

Function Code 95 - Costs to Include:	Function Code 95 - Costs to Exclude:
<ul style="list-style-type: none">• payments from the school district in which a student resides to a JJAEP (expenditure object code 6223)	<ul style="list-style-type: none">• No other costs may be classified with this function code.

R 97**Payments to Tax Increment Fund**

This code is for costs to provide financial resources paid into a tax increment fund under the [Texas Tax Code, Chapter 311](#). Revenues are recorded under fund code 199, object code 5746. Costs are recorded under fund code 199, object code 6499.

For costs classified with this function code, your school district must use either organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option), as applicable.

Function Code 97—Costs to Include:	Function Code 97—Costs to Exclude:
<ul style="list-style-type: none">payments into a tax increment fund under the Texas Tax Code, Chapter 311 (expenditure object code 6499)	<ul style="list-style-type: none">No other costs may be classified with this function code.

R 98**Payments of Ad Valorem Tax Credits under Texas Economic Development Act (Texas Tax Code, Chapter 313)**

This code is for costs for value limitations under the [Texas Economic Development Act](#) (TEDA).

For costs classified with this function code, your school district must use fund code 199; object code 6499; either organization code 999 (Undistributed) or organization code 998 (Unallocated, Local Option), as applicable; and the applicable program intent code.

Function Code 98—Costs to Include:	Function Code 98—Costs to Exclude:
<ul style="list-style-type: none">payments of ad valorem tax credit granted by a school district under the Texas Tax Code, Chapter 313 (expenditure object code 6499)	<ul style="list-style-type: none">No other costs may be classified with this function code.

R 99**Other Intergovernmental Charges**

This code is for recording intergovernmental charges not defined by any of the preceding codes. Costs classified with this code include the following:

- costs to obtain instructional services from another public school for grade levels not offered by your school district
- set-aside amounts for private school services

Function Code 99—Costs to Include:	Function Code 99—Costs to Exclude (correct function code appears in parentheses):
<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 (expenditure object code 6222)• amounts paid to other governmental entities such as county appraisal districts for costs related to appraising property (expenditure object code 6213)• tuition paid by the school district for students attending classes in another school district because the resident school district does not offer certain grade levels• set-aside amounts for private school services	<ul style="list-style-type: none">• tuition paid by the school district for students to attend college during the regular school day (function code 11)• fees, travel, and other related costs for the appraisal of property and the collection of taxes when no other governmental entities are involved (function code 41)

Object Codes

An object code is a required four-digit code that identifies the purpose of an account, a transaction, or a source. Object codes are grouped into eight categories.

The *R* by a code indicates that the code is required for the following reporting purposes if the code applies to your district:

- Public Education Information Management System ([PEIMS](#))

Revenue Object Codes

Revenue is an increase in a school district's current financial resources.

A revenue object code is a four-digit code that comprises the sixth through ninth digits in the code structure described in the Accounting Code Structure and Definitions. These codes begin with the digit "5," which distinguishes them from other types of object codes.

Your school district's accounting records must reflect revenue at the most detailed level (four digits) for purposes of

- accounting and
- PEIMS reporting:
 - actual data and
 - budget data.

If your district needs to use codes in addition to the mandatory codes for managerial purposes, the district should use the optional codes provided for local use in the code structure.

GASB states that revenues and other governmental fund financial resource increments are recognized when they are susceptible to accrual, which means they must be both measurable and available. Revenues are measurable when the amount of the revenues is subject to reasonable estimation. To be available, revenues must be subject to collection within the current period, or after the end of the period but in time to pay liabilities outstanding at the end of the current period.

Revenues recorded in the proprietary fund type and similar trust funds are recognized when earned in essentially the same manner as in commercial accounting.

School districts must account for a variety of revenues, including property taxes, foundation fund entitlements, user charges, and grants.

5000 REVENUE CONTROL ACCOUNTS

These codes are used for accounts that summarize estimated (budgeted) and actual (realized) revenues. These are optional codes and accounts that your district may use in financial accounting applications.

5010 Estimated Revenues—Control—Locally Defined

This code is used to debit an account at the beginning of the period for the amount of revenues anticipated. The credit entry is to the object code 3700, Budgetary Fund Balance—Locally Defined, and this account is closed at year-end. This control account is used at the option of your district.

5020 Realized Revenues—Control—Locally Defined

This code is used to credit an account for the total revenues realized, including any accrued amounts, during the period. The postings to the revenue ledger (detailed 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 used at the option of your district.

5700–5900 REVENUES

Revenues are credited in the accounting period in which they become available and measurable.

5700 REVENUES FROM LOCAL AND INTERMEDIATE SOURCES

5710 Local Real and Personal Property Taxes

All revenues from local real and personal property taxes are recorded in this code class. Your district should carefully classify tax (actual levy) and other tax revenues, such as penalties and interest, because tax collections affect state funding. This code class applies to school districts, including component school districts of a consolidated taxing district.

℞5711 Taxes, Current Year Levy

This code is used to classify revenues realized as a result of collecting taxes for real and personal property as levied for the current year. This code is also used to classify revenues that are the current year component share of taxes from a consolidated taxing district. This includes past due, current delinquent, and supplemental taxes for the current year levy. Taxes collected from current year assessments are 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 Code 5711—Revenue to Include:	Object Code 5711—Revenue to Exclude:
<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 code 5712) • all taxes collected other than current year tax levy (object code 5712) • penalties and interest (object code 5719) • delinquent tax collection fees charged to taxpayer and paid to an attorney (object code 2110) • overpayment of taxes for current year levy (object code 2310 for unavailable revenue or object code 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 that 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 prorated between the general and debt service funds according to the tax rates of the year of levy, as applicable.

Object Code 5712—Revenue to Include:	Object Code 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 	<ul style="list-style-type: none"> • all taxes collected for current year levy (object code 5711) • penalties and interest (object code 5719) • delinquent tax collection fees charged to taxpayer and paid to an attorney (object code 2110)

Object Code 5712—Revenue to Include:	Object Code 5712—Revenue to Exclude:
<ul style="list-style-type: none"> local revenue received from former successor-in-interest entity of a former county education district 	<ul style="list-style-type: none"> overpayment of taxes for current year levy (object code 2310 for unavailable revenue or object code 2110 for refund of overpaid taxes)

5716–5718 Penalties, Interest, and Other Tax Revenues—Locally Defined

These codes are used, at the option of your district, to classify tax revenues not defined elsewhere. These accounts should not include any tax levy, all of which is classified in either object code 5711, Taxes, Current Year Levy, or 5712, Taxes, Prior Years.

Note: For PEIMS reporting, these codes are converted to object code 5719.

R 5719 Penalties, Interest, and Other Tax Revenues—School Districts or Local Property Taxes Passed Through by School Districts

This code is used to classify revenues realized as a result of collecting tax revenues other than those specified above, including penalties and interest.

Note: Any locally defined codes that your district uses must be converted to object code 5719 for **PEIMS** reporting.

Delinquent tax collection fees that are charged as costs to the taxpayer and paid to an attorney are treated as a liability using object code 2110, Accounts Payable, and not classified as revenues.

Object Code 5719—Revenue to Include:	Object Code 5719—Revenue to Exclude:
<ul style="list-style-type: none"> all penalties and interest for tax collection payments in lieu of taxes 	<ul style="list-style-type: none"> current year taxes (object code 5711) prior year delinquent taxes (object code 5712) delinquent tax collection fees charged to taxpayer and paid to an attorney (object code 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 your district would normally receive from the Foundation School Program Act.

Object Code 5721—Revenue to Include:	Object Code 5721—Revenue to Exclude:
<ul style="list-style-type: none">revenues in excess of what the district would normally receive from the FSP 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 local revenues realized by a fiscal agent from member districts of a shared services arrangement. The revenues realized by fiscal agents in this account should agree with the member districts' expenditures in object code 6492, Payments to Fiscal Agents of Shared Services Arrangements.

Object Code 5722—Revenue to Include:	Object Code 5722—Revenue to Exclude:
<ul style="list-style-type: none">local revenue from member districts of shared services arrangementsall or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local or state special education funds for sharing personnel, such as program directors, counselors, diagnosticians, and speech therapistslocal funds for sharing personnel, such as librarians, counselors, and nurses	<ul style="list-style-type: none">state-funded revenue from shared service arrangements (object code 5841)federal revenue from shared service arrangements (object code 5951)

R5723**Shared Services Arrangements—Local Revenues from Fiscal Agent**

This code is used to classify local revenues realized by a member district from the fiscal agent of a shared services arrangement. The revenues realized by member districts in this account should agree with the fiscal agent's expenditures in object code 6493, Payments to Member Districts of Shared Services Arrangements.

Object Code 5723—Revenue to Include:	Object Code 5723—Revenue to Exclude:
<ul style="list-style-type: none">• local revenues received from the fiscal agent of a shared service arrangement• all or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local or state special education funds for sharing personnel, such as program directors, counselors, diagnosticians, and speech therapists• local or state funds for sharing program personnel, such as librarians, counselors, and nurses	<ul style="list-style-type: none">• state revenues received from the fiscal agent of a shared service arrangement (object code 5842)• federal revenue received from the fiscal agent of a shared service arrangement (object code 5952)

5727–5728**Local Revenues Resulting from Services Rendered to Other School Districts—Locally Defined**

These codes are used, at the option of your district, to classify revenues resulting from services rendered to other districts not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 5729.

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.

Note: Any locally defined codes that your district uses must be converted to object code 5729 for PEIMS reporting.

Object Code 5729—Revenue to Include:	Object Code 5729—Revenue to Exclude:
<ul style="list-style-type: none">• revenue for services to other districts, such as transportation, maintenance services, and printing• tuition from other districts• revenue received from other districts as registration fees for staff development• tuition paid from one district to another resulting in entire grades of students being transferred to provide grade levels not taught by the sending district• tuition paid for an enhanced service for specific students not offered by the sending district• tuition paid for students being transferred under the Public Education Grant Program	<ul style="list-style-type: none">• tuition from local sources (object code 5739)• sales of instructional materials and technological equipment to other entities

5730**TUITION AND FEES****5735****Tuition and Fees – Pre K Tuition**

This code is to classify revenues realized for tuition and fees from Pre K tuition.

Note: For PEIMS reporting, these codes are converted to object code 5739.

5736–5738**Tuition and Fees—Locally Defined**

These codes are used, at the option of your district, to classify tuition and fees not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 5739.

R 5739**Tuition and Fees from Local Sources**

This code is used to classify revenues realized for tuition and fees from local sources.

Note: Any locally defined codes that your district uses must be converted to object code 5739 for PEIMS reporting.

Object Code 5739—Revenue to Include:	Object Code 5739—Revenue to Exclude:
<ul style="list-style-type: none">• driver education tuition• tuition from local sources• tuition from out-of-district patrons—regular day school• tuition from overage students• tuition for summer school• tuition from early childhood programs	<ul style="list-style-type: none">• tuition from other school districts (object code 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 Code 5741—Revenue to Include:	Object Code 5741—Revenue to Exclude:
<ul style="list-style-type: none">• earnings from local 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 Code 5742—Revenue to Include:	Object Code 5742—Revenue to Exclude:
<ul style="list-style-type: none">• interest from:<ul style="list-style-type: none">○ market gains○ US government agency securities○ commercial paper○ sweep accounts○ certificates of deposit○ Texas local governments (Texas municipalities)○ investment pools	<ul style="list-style-type: none">• earnings from local permanent funds and endowments (object code 5741)

R 5743**Rent**

This code is used to classify revenues realized from rental of facilities or other property.

Object Code 5743—Revenue to Include:	Object Code 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 code 5752)• revenue from extracurricular activities other than athletics (object code 5753)

R 5744**Revenue from Foundations, Other Nonprofit Organizations, Gifts, and Bequests**

This code is used to classify revenue from foundations, other nonprofit organizations, gifts, and bequests received from philanthropic or private organizations or individuals. Contributed services and items are recorded at market value at the time of donation.

Object Code 5744—Revenue to Include:	Object Code 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 code 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. But insurance payments for assets of proprietary funds and similar trust funds are recorded using object code 7956, Insurance Recovery.

Object Code 5745—Revenue to Include:	Object Code 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 Fund (TIF)**

This code is used to classify amounts received for financing a tax increment fund. The fund is used as an investment in the tax increment reinvestment zone. The expenditures associated with these revenues should be recorded in the general fund, under function code 97.

Payments to Tax Increment Fund, and should be disbursed using object code 6499, Miscellaneous Operating Costs.

Object Code 5746—Revenue to Include:	Object Code 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 code 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 code 5711) supplemental taxes, taxes from litigation, taxes under protest, or other taxes not certified on the original approved roll (object code 5711) current delinquent taxes accrued for the 60 days beginning September 1 and ending October 30, or July 1 and ending August 29, depending on the district's fiscal year (object code 5711) all taxes collected for prior year levies (object code 5712) taxes collected against county education district receivables purchased from successor in interest (object code 5712) prior year delinquent taxes accrued for 60 days beginning September 1 through October 30, or July 1 through August 29, depending on the district's fiscal year end (object code 5712) local revenue received from a former successor-in-interest entity of a former county education district (object code 5712)

R 5747**Additional State Aid for Ad Valorem Tax Credit, Texas Economic Development Act, Chapter 313, Tax Code**

This code is used to classify additional state aid to offset the ad valorem tax credit granted by school districts to businesses under the Texas Economic Development Act. The expenditures associated with these revenues should be recorded in the general fund, under function code 98, Payments of Ad Valorem Tax Credits under Texas Economic Development Act, and should be disbursed using object code 6499, Miscellaneous Operating Costs.

Object Code 5747—Revenue to Include:	Object Code 5747—Revenue to Exclude:
<ul style="list-style-type: none">• additional state aid for ad valorem tax credit for the Texas Economic Development Act, Chapter 313, Tax Code	<ul style="list-style-type: none">• additional state aid from other programs

5748**Other Revenues from Local Sources—Locally Defined**

This code is used, at the option of your district, to classify revenues realized from local sources not defined elsewhere.

Note: For PEIMS reporting, this code is converted to object code 5749.

R 5749**Other Revenues from Local Sources**

This code is used to classify other revenues realized from local sources not specified above.

Note: Any locally defined codes that your district uses must be converted to object code 5749 for PEIMS reporting

Object Code 5749—Revenue to Include:	Object Code 5749—Revenue to Exclude:
<ul style="list-style-type: none"> • miscellaneous revenue not identified in other revenue coding 57XX. For example: <ul style="list-style-type: none"> ○ library fines ○ revenue from sale of materials requested under open records ○ sale of instructional materials and technological equipment ○ revenue from copy machines usage ○ concession sales not specifically attributable to athletics (in accordance with local policy) ○ application fees for tax value limitation agreements (example: Tax Code, Chapter 313) ○ oil and gas lease payments and royalties 	<ul style="list-style-type: none"> • concession sales specifically attributable to athletics (in accordance with local policy; object code 5752)

5750 REVENUES FROM COCURRICULAR, 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.

For a district that accounts for food service operations in the general or special revenue fund, this code does not include revenues realized from participation in the national school lunch and breakfast programs or USDA commodities, which are classified with the following object codes:

- 5921, School Breakfast Program
- 5922, National School Lunch Program
- 5923, USDA Commodities

Districts that use an enterprise fund to account for food service operations should use the following object codes:

- 7952, School Breakfast Program
- 7953, National School Lunch Program
- 7954, USDA Commodities

Object Code 5751—Revenue to Include:	Object Code 5751—Revenue to Exclude:
<ul style="list-style-type: none"> • full price payments for student and adult meals including: <ul style="list-style-type: none"> ○ sale of milk ○ catering fees ○ reduced meal prices paid by students ○ sale of à la carte items 	<ul style="list-style-type: none"> • in the general and special revenue funds: <ul style="list-style-type: none"> ○ federal School Breakfast Program (object code 5921) ○ National School Lunch Program (object code 5922) ○ Department of Agriculture (USDA) Commodities (object code 5923) • in the enterprise fund: <ul style="list-style-type: none"> ○ School Breakfast Program (object code 7952) ○ National School Lunch Program (object code 7953) ○ USDA Commodities (object code 7954)

R 5752

Athletic Activities

This code is used to classify revenues realized from athletic activities, including admission and gate receipts.

Object Code 5752—Revenue to Include:	Object Code 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, activity center, gym, or other athletic facility (object code 5743) • concession sales not specifically attributable to athletics (in accordance with local policy; object code 5749)

R 5753**Extracurricular Activities Other than Athletics**

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

Object Code 5753—Revenue to Include:	Object Code 5753—Revenue to Exclude:
<ul style="list-style-type: none">ticket sales or entry fees for extracurricular events when recorded by the district rather than by a student activity fund, according to local policy	<ul style="list-style-type: none">ticket sales to athletic events or athletic event gate receipts (object code 5752)

R 5754**Internal Service Fund and Inter-fund Transactions**

This code is used to classify revenues realized from fees charged to users and recorded in an internal service fund.

Object Code 5754—Revenue to Include:	Object Code 5754—Revenue to Exclude:
<ul style="list-style-type: none">fees charged by a printing department accounted for in an internal service fundhealth insurance or workers' compensation premiums charged for insurance programs operated on a self-funded basis and accounted for in an internal service fund	<ul style="list-style-type: none">interest earned on deposits accounted for in the internal service fund (code object 7955)

R 5755**Enterprising Services Revenue**

This code is used to classify gross revenues realized from vending machines, school stores, coke machines, etc., not related to the regular food service program. Items purchased for resale are classified in the appropriate expenditure object code in function code 36, Extracurricular Activities.

5757–5758**Co-curricular, Enterprising Services, or Activities—Locally Defined**

These codes are used, at the option of your district, to classify revenues realized from co-curricular or enterprising services or activities not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 5759.

R 5759

Co-curricular, Enterprising Services, or Activities

This code is used to classify revenues realized from co-curricular, enterprising services, or activities not defined elsewhere.

Note: Any locally defined codes that your district uses must be converted to object code 5759 for PEIMS reporting.

5760

REVENUES FROM INTERMEDIATE SOURCES

5766–5768

Revenues from Intermediate Sources—Locally Defined

These codes are used, at the option of your district, to classify revenues realized from intermediate sources not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 5769.

R 5769

Miscellaneous Revenues from Intermediate Sources

This code is used to classify revenues realized from administrative units or political subdivisions (for example, counties, municipalities, utility districts, etc.), excluding state and federal governmental entities.

Note: Any locally defined codes that your district uses must be converted to object code 5769 for PEIMS reporting.

Object Code 5769—Revenue to Include:	Object Code 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 code 5729)revenue from state government entity (object code 58XX)revenue from federal governmental entities (object code 59XX)

5800 STATE PROGRAM REVENUES

5810

Per Capita and Foundation School Program (FSP) Revenues

This code is used to classify revenues realized from the Texas Education Agency, allocated on the basis of state law relating to the FSP Act.

R 5811**Per Capita Apportionment**

This code is used to classify revenues realized from the state Available School Fund (ASF).

Object Code 5811—Revenue to Include:	Object Code 5811—Revenue to Exclude:
<ul style="list-style-type: none">ASF revenues	<ul style="list-style-type: none">state instructional materials allotment (object code 5829)Foundation School Fund revenues (object code 5812)Public Education Grant (object code 5812)Optional Extended Year (object code 5812)State Supplemental Visually Impaired or Regional Day School for the Deaf (object code 5812)

R 5812**Foundation School Program (FSP) Entitlements**

This code is used to classify revenues realized for public schools participating in, and eligible for, benefits under the FSP Act.

Object Code 5812—Revenue to Include:	Object Code 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 districtFoundation School Fund Chapter 42 revenuesOptional Extended YearState Supplemental Visually Impaired or Regional Day School for the DeafPublic Education GrantHigh School Allotment	<ul style="list-style-type: none">state instructional materials allotment (object code 5829)Available School Fund (ASF) revenues (object code 5811)federal revenue passed through a state agency (object code 5939)

R 5813	<p>Foundation School Program Act Incentive Aid</p> <p>This code is used to classify revenues realized to assist eligible school districts under the Incentive Aid Payments program</p>
5817–5818	<p>Foundation School Program Act Revenues—Locally Defined</p> <p>These codes are used, at the option of your district, to classify revenues realized from the foundation fund not defined elsewhere.</p> <p>Note: For PEIMS reporting, these codes are converted to object code 5819.</p>
R 5819	<p>Other Foundation School Program Act Revenues</p> <p>This code is used to classify revenues realized from the foundation school program not specified above.</p> <p>Note: Any locally defined codes that your district uses must be converted to object code 5819 for PEIMS reporting.</p>
5820	<p>State Program Revenues Distributed by Texas Education Agency</p> <p>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 FSP.</p>
5826-5828	<p>Revenues from Other State Programs—Locally Defined</p> <p>These codes are used, at the option of your district, to classify revenues realized from other state programs not defined elsewhere.</p> <p>Note: For PEIMS reporting, these codes are converted to object code 5829, State Program Revenues Distributed by Texas Education Agency.</p>
R 5829	<p>State Program Revenues Distributed by Texas Education Agency</p> <p>This code is used to classify revenues realized from the Texas Education Agency for programs not specified above.</p> <p>Note: Any locally defined codes that your district uses must be converted to object code 5829 for PEIMS reporting.</p>

Object Code 5829—Revenue to Include:	Object Code 5829—Revenue to Exclude:
<ul style="list-style-type: none"> • state instructional materials allotment • facilities grant • revenues realized from the Texas Education Agency for programs not specified above 	<ul style="list-style-type: none"> • federal revenue passed through a state agency (object code 5939) • Available School Fund revenues (object code 5811) • the portion of a Chapter 41 receipt received from a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district (object code 5812) • Foundation School Fund Chapter 42 revenues (object code 5812) • Optional Extended Year (object code 5812) • State Supplemental Visually Impaired or Regional Day School for the Deaf (object code 5812) • Public Education Grant (object code 5812) • High School Allotment (object code 5812)

5830

State Revenues from State of Texas Government Agencies

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

***R* 5831**

Teacher Retirement or TRS Care—On-Behalf Payments and Medicare Part D 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 is recorded here. An equal expenditure amount should be recorded using code 6144, Teacher Retirement—On-Behalf Payments.

Medicare Part D payments made by the federal government to the Teacher Retirement System are also recorded using this code with an equal expenditure amount to code 6144, Teacher Retirement—On- Behalf Payments. For more information, see Module 1, sections 1.2.5.1 Payroll Liabilities and 1.3.3 On-Behalf Teacher Retirement System Payments.

5836–5838 State Revenues from State of Texas Government Agencies (Other than the Texas Education Agency)—Locally Defined

These codes are used, at the option of your district, to classify state revenues realized from other Texas government agencies not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 5839, State Revenues from State of Texas Government Agencies (Other than the Texas Education Agency).

***R* 5839 State Revenues from State of Texas Government Agencies (Other than the Texas Education Agency)**

This code is used to classify state revenues from Texas government agencies, other than the Texas Education Agency, not defined elsewhere.

Note: Any locally defined codes that your district uses must be converted to object code 5839 for PEIMS reporting.

5840 Shared Services Arrangements—State Revenues

State revenues from shared services arrangements are state funds received from either:

- a member district by a fiscal agent or
- 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 by a fiscal agent of a shared services arrangement. The revenues realized by fiscal agents in this code should agree with the member districts' expenditures in object code 6492, Payments to Fiscal Agents of Shared Services Arrangements.

Object Code 5841—Revenue to Include:	Object Code 5841—Revenue to Exclude:
<ul style="list-style-type: none">state revenues realized from member districts of a shared services arrangement	<ul style="list-style-type: none">locally funded revenue from member districts of a shared services arrangement (object code 5722)federal revenues from members of a shared services arrangement (object code 5951)all or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local or state special education funds for sharing of personnel such as program directors, counselors, diagnosticians, and speech therapists (object code 5722)

R5842**Shared Services Arrangements—State Revenues from Fiscal Agent**

This code is used to classify state revenues realized by a member district from the fiscal agent of a shared services arrangement. The revenues realized by member districts in this code should agree with the fiscal agent's expenditures in code 6493, Payments to Member Districts of Shared Services Arrangements.

Object Code 5842—Revenue to Include:	Object Code 5842—Revenue to Exclude:
<ul style="list-style-type: none">state revenues realized from a fiscal agent of a shared service arrangement	<ul style="list-style-type: none">locally funded revenues from a shared services arrangement (object code 5723)federally funded revenues from a shared services arrangement (object code 5952)all or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local or state special education funds for sharing of personnel such as program directors, counselors, diagnosticians, and speech therapists (object code 5723)

5846-5848**Shared Services Arrangements—State Revenues Locally Defined**

These codes are used, at the option of your district, to classify state revenues realized through a Shared Services Arrangement not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 5849, Shared Services Arrangements—State Revenues.

R5849**Shared Services Arrangements—State Revenues**

This code is used to classify state revenues through Shared Services Arrangements not defined elsewhere.

Note: Any locally defined codes that your district uses must be converted to object code 5849 for PEIMS reporting.

5900 FEDERAL PROGRAM REVENUES

Federal program revenues are recognized after an allowable expenditure has been incurred. Each federal grant has a unique Catalog of 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 code 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 not received directly from a state or federal agency.

5916–5918 Federal Revenues Distributed through Government Entities Other than State or Federal Agencies—Locally Defined

These codes are used, at the option of your district, to classify federal revenues realized from a government agency other than a state or federal agency not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 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.

Note: Any locally defined codes that your district uses must be converted to object code 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 that are 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. (CFDA 10.553)

For school districts that use the enterprise fund to account for the school breakfast program, school breakfast program funds must be recorded in the non-operating revenue object code 7952, School Breakfast Program.

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. (CFDA 10.555)

For school districts that use the enterprise fund to account for the food service program, national school lunch funds are recorded in the non-operating revenue object code 7953, National School Lunch Program(NSLP). (CFDA 10.555)

Object Code 5922—Revenue to Include:	Object Code 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 code 5939)revenues from School Breakfast Program (object code 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 when 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
- asset object code 1310, Inventories—Supplies and Materials (consumption method).

For school districts that use the enterprise fund to account for the food service program, commodities are recorded in the non-operating revenue object code 7954, USDA Commodities. (CFDA 10.555)

5927–5928**Federal Revenues Distributed by the Texas Education Agency—Locally Defined**

These codes are used, at the option of your district, to classify federal revenues realized from Texas Education Agency not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 5929, Federal Revenues Distributed by the Texas Education Agency.

R 5929

Federal Revenues Distributed by the Texas Education Agency

This code is used to classify revenues realized for federal programs passed through the Texas Education Agency and not defined elsewhere.

Note: Any locally defined codes that your district uses must be converted to object code 5929 for PEIMS reporting.

5930

Federal Revenues Distributed by Other State of Texas Government Agencies (Other than the Texas Education Agency)

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

R 5931

School Health and Related Services (SHARS)

This code is used to account for funds received from the School Health and Related Services (SHARS) Program. Funds received represent reimbursements to the school district for school-based health services, which are provided to special education students enrolled in the Medicaid Program. These receipts are not considered “federal financial assistance” for inclusion in the Schedule of Federal Financial Assistance. In addition, the expenditures associated with SHARS reimbursements will be subtracted from special education expenditures for maintenance of effort purposes.

R 5932

Medicaid Administrative Claiming Program—MAC

This code is 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 programs, 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 is 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. (CFDA 93.778)

5936–5938

**Federal Revenues Distributed by State of Texas Government Agencies
(Other than the Texas Education Agency)—Locally Defined**

These codes are used, at the option of your district, to classify federal revenues realized from state government agencies other than Texas Education Agency not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 5939, Federal Revenues Distributed by State of Texas Government Agencies (Other than the Texas Education Agency).

R 5939

Federal Revenues Distributed by State of Texas Government Agencies (Other than the Texas Education Agency)

This code is used to classify revenues realized for federal programs passed through state agencies other than the Texas Education Agency not defined elsewhere.

Note: Any locally defined codes that your district uses must be converted to object code 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 operating expenditures. (CFDA 84.041)

5946–5948

Federal Revenues Distributed Directly from the Federal Government— Locally Defined

These codes are used, at the option of your district, to classify revenues realized directly from federal agencies not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 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 that are:

- realized for federal programs.
- received directly from the federal government, and
- not otherwise listed above.

Note: Any locally defined codes that your district uses must be converted to object code 5949 for PEIMS reporting.

5950**SHARED SERVICES ARRANGEMENTS—FEDERAL REVENUES**

Federal revenues from shared services arrangements are federal funds received from either:

- a member district by a fiscal agent or
- a fiscal agent by a member district.

For purposes of these revenue object codes, federal revenues are defined as federal funds granted through an application where the entire grant is funded by the federal government, even though a state government may distribute the funds. Examples of federal funds included in these revenue object codes are:

- Federally funded Adult Basic Education programs
- ESEA, Title I, Part A—Improving Basic Programs
- ESEA Title I, Part C—Education of Migratory Children

R*5951*Shared Services Arrangements—Federal Revenues from Member Districts**

This code is used to classify federal revenues realized from member districts by a fiscal agent of a shared services arrangement. The revenues realized by fiscal agents in this account should agree with the member districts' expenditures in code 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 by a member district from the fiscal agent of a shared services arrangement. The revenues realized by member districts in this code should agree with the fiscal agent's expenditures in code 6493, Payments to Member Districts of Shared Services Arrangements.

5956–5958**Shared Services Arrangements—Federal Revenues—Locally Defined**

These codes are used, at the option of your district, to classify federal revenues realized from shared services arrangements not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 5959, Shared Services Arrangements—Federal Revenues.

R*5959*Shared Services Arrangements—Federal Revenues**

This code is used to classify revenues realized for federal programs received through a shared services arrangement not otherwise listed above.

Note: Any locally defined codes that your district uses must be converted to object code 5959 for PEIMS reporting.

Expenditure and Expense Object Codes

An **expenditure** is an outflow of cash, a promise to pay, or other financial resource in return for goods and services that have been received.

An **expense** is a decrease in net position resulting from a using up or an outflow of assets in the course of operating your district.

An expenditure and expense object code is a four-digit code that comprises the sixth through ninth digits in the code structure described in the Accounting Code Structure and Definitions. These codes begin with the digit “6,” which distinguishes them from other types of object codes.

An expenditure or expense object code identifies the nature and object of an account or a transaction.

Expenditures and expenses should be classified by the major object classes according to the types of items purchased or services obtained. Your district’s accounting records must reflect expenditures and expenses:

- at the most detailed level (four digits) for reporting (actual data) for:
 - accounting and
 - PEIMS; and
- to the second digit of detail (6100, 6200, etc.) for PEIMS budget reporting.

If your school district needs to use codes in addition to the mandatory codes for managerial purposes, your district should use the optional codes provided for local use.

The following table summarizes the major categories of operating expense object codes. See the following pages for the detailed codes for posting transactions.

Expenditures (Governmental Fund Types and Expendable Trust Funds)

Expenditures are debited in the accounting period in which a measurable fund liability is incurred, except for unmatured principal and interest on general long-term debt, prepaid items, and other long-term obligations, which are recorded as a debit in the accounting period when due.

Expenses (Proprietary Fund Type, Nonexpendable Trust, and Pension Trust Funds)

Expenses are debited in the accounting period in which they are incurred.

6000 EXPENDITURE AND EXPENSE OBJECT CODES

These codes are used to account for expenditures and expenses.

6010–6030 EXPENDITURE AND EXPENSE CONTROL ACCOUNTS

These codes are used for accounts that summarize appropriated (budgeted) and actual (realized) expenditures and 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 and Expenses – Control – Locally Defined

This code is used to credit an account at the beginning of the fiscal year for the amount of budgeted expenditures or expenses. The debit entry uses the object code 3700, Budgetary Fund Balance-Locally Defined. At the end of the fiscal year, this code is debited and closed to the appropriate fund balance accounts.

6020 Encumbrances – Control – Locally Defined

This code is used to debit an account for amounts encumbered and to credit the account 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 Encumbrances-Control account. At the end of the fiscal year, this account is closed to code 4310, Reserve for Encumbrances-Locally Defined.

6030 Expenditures and Expenses – Control – Locally Defined

This code is used to debit an account for the total actual expenditures and expenses (including any accrued amounts) during the fiscal year. The postings of the expenditures and expenses in the detail subsidiary ledger accounts for actual expenditures and expenses and must be equal to this Expenditures and Expenses-Control account. At the end of the fiscal year, this account is closed to the appropriate fund balance account.

6100 PAYROLL COSTS

This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage. The school district acts in a supervisory capacity over an employee and furnishes or approves the working area and usually the equipment and materials needed to perform a task or service. Although an employee may work with more than one supervisor or tasks performed are at the general direction of the school district, the amount before, during, or after the normal employment hours, if the services paid to that employee is considered a payroll cost.

6110–6119 Teachers and Other Professional Personnel

This series of codes is used to classify the salaries of teachers and other professional personnel. This includes any salary paid to a person who is considered by your district to be a professional staff member. Substitute teachers or other professional personnel are also classified using this code.

***R* 6112 Salaries or Wages for Substitute Teachers and Other Professionals**

This code is used to classify the gross salary and wage expenditures or expenses for substitute teachers and is primarily used with function code 11, Instruction. Substitutes for other professionals should be coded to the same function code as the payroll record of the professional being replaced.

6116 Extra Duty Stipends— Locally Defined

These codes are used, at the option of your 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.

Note: For PEIMS reporting, these codes are converted to object code 6119.

6117 Part-time or Temporary – Locally Defined

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.

Note: For PEIMS reporting, these codes are converted to object code 6119.

6118 Extra Duty – Locally Defined

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.

Note: For PEIMS reporting, these codes are converted to object code 6119.

R 6119 Salaries or Wages—Teachers and Other Professional Personnel

This code is used to classify the gross salary and wage expenditures or expenses for teachers and other professional exempt personnel as defined by the

This includes:

- gross salary and wage expenditures or 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; and
- amounts for additional responsibilities such as coaching, UIL sponsorship, yearbook sponsorship, band directing, tutoring, and department heads.

Note: Any local option codes that your district uses must be converted to object code 6119 for PEIMS reporting.

6120 Support Personnel

This code is used to classify the gross salary and wage expenditures or expenses for support personnel.

R 6121 Extra Duty Pay or Overtime—Support Personnel

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

R 6122 Salaries or Wages for Substitute Support Personnel

This code is used to classify the gross salary and wage expenditures or expenses for substitute support personnel and should be used with the function code being used for payroll record purposes.

6125 Part-Time/Temporary Support Personnel – Locally Defined

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.

Note: For PEIMS reporting, these codes are converted to object code 6129.

6127–6128 Salaries or Wages for Support Personnel—Locally Defined

These codes are used, at the option of your district, to classify salaries or wages not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6129.

R 6129 Salaries or Wages for Support Personnel

This code is used to classify salaries or wages for support personnel such as paraprofessional and support staff defined as nonexempt by the [Fair Labor Standards Act](#).

Note: Any local option codes that your district uses must be converted to object code 6129 for PEIMS reporting.

6130 Employee Allowances

This code is used to classify an employee allowance, which is an amount paid to an employee for which the employee is not required to render a detailed accounting.

R 6131 Contract Buyouts

This code is used to identify expenditures or 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 codes in which the person was classified. These payments are subject to federal withholding, social security (if applicable), and Medicare (if applicable). These payments are not subject to the TRS.

6134 In-District Travel – Locally Defined

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.

Note: For PEIMS reporting, these codes are converted to object code 6139.

6136 Cellular Telephone – Locally Defined

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

Note: For PEIMS reporting, these codes are converted to object code 6139.

6137-6138 Employee Allowances—Locally Defined

These codes are used, at the option of your district, to classify employee allowances not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6139.

R 6139**Employee Allowances**

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

Object Code 6139—Expenditures and Expenses to Include:	Object Code 6139—Expenditures and Expenses 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 code 641X)

In-kind payments such as rent-free housing or employer-furnished automobiles are debited to an account with this code and credited to the appropriate revenue account using the following code:

- 5743, Rent, or
- 5749, Other Revenues from Local Sources.

Note: Any local option codes that your district uses are converted to object code 6139 for PEIMS reporting.

Questions regarding taxable income for the employee for these allowances should be directed to the Internal Revenue Service. See Module 1, section 1.8, Tax Concerns and Obligations for further guidance.

6140**Employee Benefits**

This code is used to classify employee benefits, which are those amounts paid by the school district to provide benefits to employees. This does not include the amount deducted from the employee's salary or wages, which are considered employee contributions toward a benefit

***R* 6141 Social Security or Medicare**

This code is used to classify expenditures or expenses required to provide employee benefits under the federal Social Security program. This excludes employee contributions.

***R* 6142 Group Health and Life Insurance**

This code is used to classify expenditures or expenses made to provide personnel with group health and life insurance benefits. This excludes employee contributions but includes benefit amounts transferred to an internal service fund.

***R* 6143 Workers' Compensation**

This code is used to classify expenditures or expenses made to provide personnel with workers' compensation benefits. This includes benefit amounts transferred to an internal service fund. There are no employee contributions.

***R* 6144 Teacher Retirement or TRS Care—On-Behalf Payments and Medicare Part D Payments**

This code is used to classify expenditures or 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 recorded here. An equal revenue amount should be recorded using code 5831, Teacher Retirement or TRS Care—On-Behalf Payments.

Medicare Part D payments made by the federal government to the TRS are also recorded to this account with an equal revenue amount to object code 5831, Teacher Retirement or TRS Care—On-Behalf Payments. For more information, see Module 1, sections 1.2.5.1 Payroll Liabilities and 1.3.3 On-Behalf Teacher Retirement System Payments.

***R* 6145 Unemployment Compensation**

This code is used to classify expenditures or expenses made to provide personnel with unemployment compensation. This includes benefit amounts transferred to an internal service fund. There are no employee contributions.

R 6146 Teacher Retirement or TRS Care

This code is used to classify the following:

- expenditures or expenses made from local, state, and federal program funds
- private grants to pay state matching of teacher retirement on the state minimum contribution
- the required matching amount from federal funds
- any employer contribution for the retired teachers' health insurance plan

R 6147 Pension Expense

This code is used to account for the district's costs associated with maintaining the employee pension plan(s) that the district offers to its employees.

6148 Employee Benefits—Locally Defined

This code is used, at the option of your district, to classify employee benefits not defined elsewhere.

Note: For PEIMS reporting, this code is converted to object code 6149.

R 6149 Employee Benefits

This code is used to classify expenditures or 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.

Note: Any local option codes that your district uses must be converted to object code 6149 for PEIMS reporting.

6200 PROFESSIONAL AND CONTRACTED SERVICES

The major code series is used to classify expenditures or expenses for services rendered to your 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 or expenses for employee benefits, such as health insurance, are classified to the appropriate code in the 6100 series of codes. Normally, professional and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

6210 Professional Services

This code is used to classify expenditures or expenses for professional services rendered by personnel who are not on the payroll of the school district, including all related expenses covered by the professional services contract.

R 6211**Legal Services**

This code is used to classify fees, associated travel, and other related costs for legal services. However, legal fees, associated travel, and other costs related to the collection of taxes are classified using object code 6213, Tax Appraisal and Collection. Delinquent tax collection fees that are charged as costs to the taxpayer and paid to an attorney are treated as a liability in code 2110, Accounts Payable, not as an expenditure. All expenditures or expenses coded to object code 6211 use function code 41, General Administration.

R 6212**Audit Services**

This code is used to classify fees, associated travel, and other related costs for audit services. All expenditures or expenses coded to object code 6212 use function code 41, General Administration.

R 6213**Tax Appraisal and Collection**

This code is used to classify fees, associated travel, and other related costs for appraising property and collecting taxes, including attorney fees directly related to the collection of taxes. This account is also 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 treated as a liability using code 2110, Accounts Payable, not as an expenditure. This code is used only in the general fund.

Payments made to another governmental entity for appraisal costs only should be coded to function code 99, Other Intergovernmental Charges; otherwise, function code 41, General Administration, should be used for the collection of taxes.

R 6214**Lobbying**

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 considered lobbying.

6216**Visiting Teams – Locally Defined**

This code is used to classify fees and other related costs for visiting teams including athletic event gate proceeds

Note: For PEIMS reporting, these codes are converted to object code 6219.

6217 Event Services—Locally Defined

This code is used to classify fees and other related costs for events such as non-employee game help.

Note: For PEIMS reporting, these codes are converted to object code 6219.

6218 Security Services – Locally Defined

This code is used to classify fees and other related costs for security services Provided by non-employees or contracted services.

Note: For PEIMS reporting, these codes are converted to object code 6219.

R 6219 Professional Services

This code is used to classify expenditures or expenses for professional services rendered by personnel who are not on the payroll of the school district. The law 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 or expenses covered by a professional services contract, if the contracted service is not detailed in object codes 6211 through 6214.

This does not include any costs required to be capitalized as ancillary charges necessary to place the asset into service. Those costs should be recorded in the appropriate 6600 series capital outlay object codes.

6220

Tuition and Transfer Payments

This code is used to classify the following:

- tuition payments made when the school district pays for tuition to an institution of higher education on behalf of a staff member or a student
- transfer payments made when the school district pays for students to attend another school district, either private or public

***R* 6221**

Staff Tuition and Related Fees—Higher Education

This code is used to classify expenditures or expenses for services rendered by institutions of higher learning for the benefit of school district personnel. Expenditures or expenses classified in this account are excluded from the calculation of indirect cost rates

***R* 6222**

Student Tuition—Public Schools

This code is used to classify expenditures or expenses for tuition if a school district is under contract with a public school to provide instructional services to students. This includes payments made:

- for transferring entire grades of students from one district to another district or
- for additional tuition to transfer a child to a district in a contiguous state under an agreement by both school districts.

***R* 6223**

Student Tuition—Other than to Public Schools

This code is used to classify expenditures or expenses for tuition if a school district is under contract with an institution of higher learning or with a nonpublic school to provide instructional services to students. This includes payments made to juvenile justice alternative education programs (function code 95, Payments to Juvenile Justice Alternative Education Programs).

***R*6224 Student Attendance Credits—School Districts Only**

This code is used to classify expenditures or expenses for the purchase of attendance credits from the state or from other school districts under the [TEC, Chapter 41, Subchapter D or E](#) or both, including career and technology education programs. This code may be used only with function code 91, Contracted Instructional Services between Public Schools.

6227–6228 Tuition—Locally Defined

These codes are used, at the option of your district, to classify expenditures or expenses for tuition not specifically defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6229.

***R*6229 Tuition and Transfer Payments**

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

Note: Any local option codes that your district uses are converted to object code 6229 for PEIMS reporting.

6230 Education Service Center Services

Each school district is a member of an education service center that provides various services to the school districts. The function code in conjunction with the expenditure object code defines the type of service provided.

6234–6238 Education Service Center Services—Locally Defined

These codes are used, at the option of your district, to classify services provided by an education service center not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6239.

R 6239**Education Service Center Services**

This code is used to classify all contracted services provided by the regional education service center. Included in this account services such as the following:

- data processing services
- accounting services
- media services
- special education services
- career and technical education services
- staff development
- curriculum development
- drug training
- grant writing services

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.

Note: Any local option codes that your district uses must be converted to object code 6239 for PEIMS reporting.

6240–6249 CONTRACTED MAINTENANCE AND REPAIR SERVICES

These expenditure object codes are used to classify expenditures or 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 included in the appropriate contracted services account. Maintenance contracts are included in the appropriate expenditure object codes defined below.

6244–6248 Contracted Maintenance and Repair—Locally Defined

These codes are used, at the option of your district, to classify expenditures or expenses for contracted maintenance and repair not specifically defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6249.

6245 Vehicles - Contracted Maintenance and Repair—Locally Defined

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

Note: For PEIMS reporting, these codes are converted to object code 6249.

6247 Buildings - Contracted Maintenance and Repair—Locally Defined

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

Note: For PEIMS reporting, these codes are converted to object code 6249.

***R* 6249 Contracted Maintenance and Repair**

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

Object Code 6249—Expenditures and Expenses to Include:	Object Code 6249—Expenditures and Expenses to Exclude:
<ul style="list-style-type: none">• expenditures or expenses for normal contracted upkeep, repairs, maintenance, and renovation of:<ul style="list-style-type: none">○ office equipment○ furniture○ computers and electronic equipment• copiers• district-owned telephone systems• fax machines• software upgrades• maintenance agreement fees• other equipment when the repairs are provided by an outside individual or firm• buildings and grounds (janitorial or landscaping, etc.)	<ul style="list-style-type: none">• purchase of furniture, technology equipment, software, and capital outlay items (object code 6399 or 66XX)• purchase of site licenses, single user software, such as apps for tablets, etc. (object code 6399, or 6659)

For vehicles, this code includes expenditures or expenses for normal upkeep and contracted repair of vehicles, including buses, maintenance vehicles, driver education vehicles, and any other vehicles used by the school district staff or students.

For buildings and grounds, this code includes expenditures or expenses such as the following:

- normal upkeep of buildings and grounds
- contracted costs of maintenance for buildings including:
 - heating
 - ventilation
 - air conditioning
- any related maintenance agreements

Services may be provided on an on-call basis or within the terms of a maintenance agreement.

Any local option codes that your district uses are converted to object code 6249 for PEIMS reporting.

6250 UTILITIES

Utilities comprise charges for water; electricity; gas for heat, cooking, and cooling; ongoing telephone (including telecommunications and cell phones); and faxes.

6255–6258 Utilities—Locally Defined

These codes are used, at the option of your district, to classify expenditures or expenses for utilities not specifically defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6259.

6255 Water / Sewer – Locally Defined

This code is used to classify expenditures/expenses for water, wastewater Treatment, and sanitation (garbage disposal)

Note: For PEIMS reporting, these codes are converted to object code 6259.

6256 Telephone / Fax / Telecom – Locally Defined

This code is used to classify expenditures/expenses for telephone services and Telecommunication charges for cellular telephones, pagers, modem line charges Facsimile charges, etc.

Note: For PEIMS reporting, these codes are converted to object code 6259.

6257 Electricity – Locally Defined

This code is used to classify expenditures/expenses for electricity.

Note: For PEIMS reporting, these codes are converted to object code 6259.

6258 Gas for Heating and Cooling – Locally Defined

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.

Note: For PEIMS reporting, these codes are converted to object code 6259.

***R* 6259 Utilities**

This code is used to classify expenditures or expenses, including fees, for utilities. This includes the following:

- water, wastewater treatment, and sanitation (garbage disposal)
- telephone and telecommunication services for cell phones, pagers, internet connections, faxes, etc.
- electricity
- natural gas, propane, coal, and any other fuel used for heating and cooling buildings

Note: Any local option codes that your district uses must be converted to object code 6259 for PEIMS reporting.

All expenditures or expenses coded to object code 6259 must be coded to either function code 51, Facilities Maintenance and Operations, or 81, Facilities Acquisition and Construction. Your district may code a cellular telephone or pager to the function code of its user.

6260 RENTALS—OPERATING LEASES

These codes are used to record expenditures or expenses for renting or leasing either equipment or property under operating lease agreements. Refer to the Debt section (Other Types of Debt) in *FASRG* Module 1 for further guidance.

6264–6268 Rentals—Operating Leases—Locally Defined

These codes are used, at the option of your district, to classify expenditures or expenses for rentals under operating leases not specifically defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6269.

6264 Copier Rental – Locally Defined

This code is used to classify expenditures/expenses for rentals under operating leases for copiers.

Note: For PEIMS reporting, these codes are converted to object code 6269.

6265 Charter Buses – Locally Defined

This code is used to classify expenditures/expenses for rentals under operating leases for chartered buses.

Note: For PEIMS reporting, these codes are converted to object code 6269.

6266–6268 Rentals—Operating Leases—Locally Defined

These codes are used, at the option of your district, to classify expenditures or expenses for rentals under operating leases not specifically defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6269.

***R* 6269 Rentals—Operating Leases**

This code is used to classify expenditures or expenses for other rentals or operating leases. This includes, but is not limited to, rental or lease of the following:

- furniture
- computers
- telecommunications equipment
- audio-visual equipment
- vehicles (including buses)
- land
- buildings
- space in buildings
- grounds

Note: Any local option codes that your district uses must be converted to object code 6269 for PEIMS reporting.

6290 MISCELLANEOUS CONTRACTED SERVICES

These expenditure object codes are used to classify expenditures or expenses for miscellaneous contracted services not included above.

R 6291**Consulting Services**

This code is used to classify expenditures or expenses for consulting services. “Consulting services” refers to the practice of helping districts by analyzing existing problems and developing plans to improve performance. Consulting may involve the identification and interchange 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 or activity that is necessary to the functioning of a school district’s programs, such as hiring additional people on contract to supplement the present staff. It also does not apply to services provided to conduct organized activities, such as training or other similar educational activities.

6294–6298**Miscellaneous Contracted Services—Locally Defined**

These codes are used, at the option of your district, to classify contracted services not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6299.

R 6299**Miscellaneous Contracted Services**

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

Note: Any local option codes that your district uses are converted to object code 6299 for PEIMS reporting.

6300 SUPPLIES AND MATERIALS

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

6310–6319 Supplies and Materials for Maintenance and Operations

This group of codes is used to classify expenditures or expenses for supplies and materials necessary to maintain or operate furniture, computers, equipment (including telecommunications equipment), vehicles, grounds, and facilities of the school district. Normally expenditures or expenses in this group of accounts arise when district employees purchase supplies for use by the district as opposed to supplies that are provided by a contractor as part of a contracted service.

***R* 6311 Gasoline and Other Fuels for Vehicles (Including Buses)**

This code is used to classify expenditures or expenses for gasoline, motor oil, and other fuels required for operating vehicles.

6315–6318 Supplies for Maintenance and Operations—Locally Defined

These codes are used, at the option of your district, to classify supplies and materials for maintenance or operations not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6319.

***R* 6319 Supplies for Maintenance and Operations**

This code is used to classify expenditures or expenses for supplies and materials necessary for maintenance or operations not detailed above. Expenditures or expenses in this account include, but are not limited to:

- janitorial or custodian supplies
- building maintenance supplies for minor repairs and upkeep by the maintenance staff
- supplies for upkeep of furniture and equipment

Note: Any local option codes that your district uses are converted to object code 6319 for PEIMS reporting.

6320–6329 INSTRUCTIONAL MATERIALS

This group of codes is used to classify expenditures or expenses for instructional materials purchased by the school district; magazines, periodicals, newspapers, and reference books, in print or electronic format; and technological equipment that are placed in the classroom or in an office. Expenditures or expenses in this group of codes do not meet the capitalization criteria.

R 6321 Instructional Materials

This code is used to classify expenditures or expenses for instructional materials purchased by your district and furnished free to students, certain classes, or grades.

6325–6328 Reading Materials—Locally Defined

These codes are used, at the option of your district, to classify reading materials that do not meet the capitalization criteria.

Note: For PEIMS reporting, these codes are converted to object code 6329.

R 6329 Reading Materials

This code is used to classify all expenditures or expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices, or libraries, whether in print or electronic format. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged and controlled by the library. 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 or a useful life of one year or less.

Note: Any local option codes that your district uses are converted to object code 6329 for PEIMS reporting.

6330 TESTING MATERIALS

This group of codes is used to classify expenditures or expenses for testing materials such as test booklets. Test scoring must not be classified here, but rather, in the 6200 series of codes, Professional and Contracted Services.

6334–6338 Testing Materials—Locally Defined Note:

These codes are used, at the option of the school district, to classify testing materials.

Note: For PEIMS reporting, these codes are converted to object code 6339.

R 6339 Testing Materials

This code is used to classify expenditures or expenses for testing materials, including test booklets and study materials related to those tests.

Note: Any local option codes that your district uses must be converted to object code 6339 for PEIMS reporting.

6340

FOOD SERVICE AND OTHER RESALE ITEMS

These expenditure object codes are used to classify supplies and materials for operating 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 code 36, Extracurricular Activities.

R 6341

Food

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

R 6342

Nonfood

This code is used to classify expenditures or expenses for nonfood items such as napkins, straws, brooms, etc.

R 6343

Items for Sale

This code is used to classify expenditures or expenses for such items as soft drinks, food, or other goods to be sold through vending machines, school stores, etc., not related to the regular food service program.

R 6344

USDA Commodities

This code is used to classify the costs of commodities. Expenses in this code should agree with the revenue realized in code 5923, USDA Commodities.

For school districts using an enterprise fund, non-operating revenue code 7954, USDA Commodities, must be used for items such as the following:

- purchased products for which your district receives no USDA commodity equivalent; for example, condiments such as catsup and mustard. The inventory value for these items should be based on the net purchase price for that item.
- USDA commodity products for which your district purchases no commercial equivalent; for example, frozen diced chicken.
- products that your district purchases as well as receives as commodities. Canned fruits and vegetables are examples of such products.

6348 Food Supplies—Locally Defined

This code is used, at the option of your district, to classify food supplies not defined above.

Note: For PEIMS reporting, this code is converted to object code 6349.

R 6349 Food Service Supplies

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

Note: Any local option codes that your district uses must be converted to object code 6349 for PEIMS reporting.

6390 SUPPLIES AND MATERIALS—GENERAL

These codes are used to classify general supplies and materials not specified in other supplies and materials accounts.

6395–6398 Supplies and Materials—Locally Defined

These codes are used, at the option of your district, to classify supplies and materials.

Note: For PEIMS reporting, these codes are converted to object code 6399.

6395 Recycling—Locally Defined

This code is used to classify expenditures/expenses related to recycling

Note: For PEIMS reporting, these codes are converted to object code 6399.

6396 Obsolete Inventory—Locally Defined

This code is used, at the option of the school district, to classify expenditures/expenses to obsolete inventory.

Note: For PEIMS reporting, these codes are converted to object code 6399.

6397 Furniture and Equipment Less Than \$5,000—Locally Defined

This code is used, at the option of the school district, to classify expenditures/expenses related for furniture and equipment with a unit cost of more than \$500 (except for technology equipment: \$100-\$5000) but less than \$5000, necessary for the instruction process and/or for administration.

Note: For PEIMS reporting, these codes are converted to object code 6399.

R 6399

General Supplies

This code is used to classify expenditures or expenses for those items of relatively low unit cost (cost less than the capitalization rate, which may not exceed \$5,000, even though used in large quantities) necessary for the instruction process or for administration.

Object Code 6399—Expenditures to Include:	Object Code 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 video, CD, or DVD disks; flash drives, software• site licenses, single or limited use software, such as apps for tablets, etc. that have 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 code 6639)• items that do not meet the individual \$5,000 capital asset criterion, but by district policy, are defined to be capital assets or aggregated items that equal or exceed \$5,000 (for example, library books) (object code 6649 or 6669)• site licenses, single or limited use software, such as apps for tablets, etc. that have a per unit cost that is equal to or exceeds \$5,000 (object code 6639 or 6659)

Note: Any local option codes that your district uses must be converted to object code 6399 for PEIMS reporting.

Certain items, such as software, mentioned in this definition may be recorded under the 666X account series according to local policies for capitalization. For more clarification, see *FASRG* Module 1 1.2.4 Capital Assets.

6400 OTHER OPERATING COSTS

This major classification is used for expenditures or expenses for items that are necessary for operating the school district other than the following:

- payroll costs
- professional and contracted services
- supplies and materials
- debt service
- capital outlay

6410 Travel, Subsistence, and Stipends

These expenditure object codes must be used to classify travel, subsistence, and stipends to both employees and nonemployees.

***R* 6411 Travel and Subsistence—Employee Only**

This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business.

Travel expenses must conform to IRS and [2 CFR §200.474](#) 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 object code 6495, Dues.

***R* 6412 Travel and Subsistence—Students**

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

***R* 6413 Stipends—Nonemployees**

This code is used to classify stipends paid to persons not employed by your district for allowances related to participating in district-controlled or district-directed activities.

Expenditures or expenses relating to travel for persons not employed by your district should be classified using object code 6419, Travel and Subsistence—Nonemployees. Expenditures or expenses classified in this account are excluded from the calculation of indirect co

6417–6418 Travel and Subsistence—Locally Defined

These codes are used, at the option of your district, to classify travel and subsistence not specifically defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 6419.

6417 Travel To and From Practice – Locally Defined

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.

Note: For PEIMS reporting, these codes are converted to object code 6419.

℞ 6419

Travel and Subsistence—Nonemployees

This code is used to classify the costs of travel and subsistence that are:

- associated with traveling on official school business and
- incurred by persons who are participating in district- controlled or district-directed activities and who are not employed by the district, including:
 - parents
 - board members
 - other nonemployees

Expenditures or expenses classified in this object code include:

- transportation, meals, room, and other travel costs not specified elsewhere;
- registration fees associated with attending conferences, seminars, in-service training, etc.; and
- allowances related to participating in district-controlled or district-directed activities.

Travel expenses must conform to IRS and [2 CFR §200.474](#) 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.

Note: Any local option codes that your district uses must be converted to object code 6419 for PEIMS reporting.

6420

INSURANCE AND BONDING COSTS

This code is used to classify expenditures or expenses for insurance and bonding costs. Property insurance should be classified in function code 51, Facilities Maintenance and Operations, including building insurance and property insurance for band and athletic or UIL equipment. Other types of insurance are classified in the appropriate function. For example, insurance to cover student athletic injuries are classified in function code 36, Extracurricular Activities. Instructional materials custodian and administrative bonding expenses are classified in function code 41, General Administration. School bus driver bonding, and liability insurance are classified in function code 34, Student Transportation.

6425–6428

Insurance and Bonding Costs—Locally Defined

These codes are used, at the option of your district, to classify insurance and bonding costs.

Note: For PEIMS reporting, these codes are converted to object code 6429

6427 Liability Insurance – Locally Defined

This code is used, at the option of the school district, to classify costs for liability Insurance.

Note: For PEIMS reporting, these codes are converted to object code 6429

6428 Property Insurance – Locally Defined

This code is used, at the option of the school district, to classify costs for property Insurance.

Note: For PEIMS reporting, these codes are converted to object code 6429

***R* 6429 Insurance and Bonding Costs**

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

Note: Any local option codes that your district uses are converted to object code 6429 for PEIMS reporting.

6430 ELECTION COSTS

This code is used to classify expenditures or expenses for conducting an election. The costs for printing ballots, election officials who are not school district employees, and legal notices, etc., use this classification.

6434–6438 Election Costs—Locally Defined

These codes are used, at the option of your district, to classify election costs.

Note: For PEIMS reporting, these codes are converted to object code 6439.

***R* 6439 Election Costs**

This code is used to classify expenditures or expenses to cover costs incurred for elections, including election officials who are not school district employees, legal notices, etc.

Note: Any local option codes that your district uses are converted to object code 6439 for PEIMS reporting.

6440 DEPRECIATION EXPENSE OF PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

This series of codes is used to classify depreciation expense of capital assets in the proprietary fund types or nonexpendable trust funds of a school district. Capital assets of the governmental fund types and expendable trust funds are not depreciated.

6444–6448 Depreciation Expense—Locally Defined

These codes are used, at the option of your district, to classify depreciation expense.

Note: For PEIMS reporting, these codes are converted to object code 6449.

***R* 6449 Depreciation Expense**

This code is used to classify depreciation expense of capital assets owned by proprietary fund types or nonexpendable trust funds.

Note: Any local option codes that your district uses are converted to object code 6449 for PEIMS reporting.

6490 Miscellaneous Operating Costs

This code is used to classify expenditures or expenses for operating costs not mentioned above.

***R* 6491 Statutorily Required Public Notices**

This code is used to classify budgeted and actual expenditures for amounts paid by the school district or its representative to publish statutorily required public notices in a newspaper in accordance with [Texas Local Government Code §140.0045](#).

R 6492 Payments to Fiscal Agents of Shared Services Arrangements

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

R 6493 Payments to Member Districts of Shared Services Arrangements

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

R 6494 Reclassified Transportation Expenditures or Expenses

This code can be used as an option to identify expenditures or expenses for transportation costs other than those incurred in transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc., in function code 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 code 11, Instruction) and extracurricular activities (function code 36, Extracurricular Activities). Identification of the costs of transporting students for any purpose other than to and from school is required by law.

R 6495 Dues

This code is used to classify expenditures or expenses for dues paid to clubs, committees, or other organizations. Examples of organizations include the Texas Association of School Administrators (TASA), Texas Association of School Psychologists (TASP), Texas Association of School Boards (TASB), Lions Club, Rotary Club, and local chambers of commerce, and other associations. This does not include any registration fees associated with attending conferences or seminars, which are classified in object code 6411, Travel and Subsistence— Employee Only. 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 code 41.

6497 Fees—Locally Defined

This code is used, at the option of the school district, to classify expenditures/expenses for fees not classified under the Object 6495 Dues.

Note: For PEIMS reporting, these codes are converted to object code 6499

6498 Student Awards and Incentives – Locally Defined

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.

Note: For PEIMS reporting, these codes are converted to object code 6499

***R* 6499 Miscellaneous Operating Costs**

This code is used to classify expenditures or expenses for all other operating costs not mentioned above. This account includes:

- fees (not associated with travel)
- awards
- graduation expenses
- food or refreshments for school-related meetings
- newspaper advertisements, etc.
- expenditures for a tax increment fund (TIF)

Note: Any local option codes that your district uses are converted to object code 6499 for PEIMS reporting.

6500 DEBT SERVICE

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

6510–6519 Debt Principal

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

***R* 6511 Bond Principal in the Debt Service Fund**

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

***R* 6512 Capital Lease Principal**

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

***R* 6513 Long-Term Debt Principal**

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

6517–6518 Debt Service—Locally Defined

These codes are used, at the option of the school district, to classify principal on debt service not defined above.

Note: For PEIMS reporting, these codes are converted to object code 6519.

***R* 6519 Debt Principal**

This code is used to classify expenditures to retire the principal of debt not specified elsewhere.

Note: Any local option codes that your district uses are converted to object code 6519 for PEIMS reporting.

6520 INTEREST EXPENDITURES OR EXPENSES

These expenditure object codes are used to classify all interest expenditures or expenses in function code 71, Debt Service.

R 6521	Interest on Bonds
	This code is used to classify expenditures or expenses to pay interest on bonds.
R 6522	Capital Lease Interest
	This code is used to classify expenditures or expenses to pay interest on capital leases.
R 6523	Interest on Debt
	This code is used to classify expenditures or expenses to pay interest on debt.
R 6524	Amortization of Bond and Other Debt-Related Costs
	This code is used to classify expenses in connection with the amortization of bond and other debt issuance costs, including lease- purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds.
R 6525	Amortization of Premium and Discount on Issuance of Bonds
	This code is used to classify expenses amortized as debt premium or discount in connection with the issuance of debt.
6527–6528	Interest Expenditures or Expenses—Locally Defined
	These codes are used, at the option of your district, to classify interest expenditures or expenses not specified elsewhere.
	Note: For PEIMS reporting, these codes are converted to object code 6529.
R 6529	Interest Expenditures or Expenses
	This code is used to classify expenditures or expenses to pay interest not specified elsewhere.
	Note: Any local option codes that your district uses are converted to object code 6529 for PEIMS reporting.

6590 Other Debt Service Expenditures or Expenses

These object codes are used to classify all debt service expenditures or expenses other than debt principal and interest in function code 71, Debt Service.

6594–6598 Other Debt Service Expenditures or Expenses—Locally Defined

These codes are used, at the option of your district, to record debt service expenditures or expenses, excluding principal and interest.

Note: For PEIMS reporting, these codes are converted to object code 6599.

***R* 6599 Other Debt Service Fees**

This code is used to classify expenditures or expenses for issuance costs, and 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.

Note: Any local option codes that your district uses must be converted to object code 6599 for PEIMS reporting.

6600 CAPITAL OUTLAY—LAND, BUILDINGS, AND EQUIPMENT

This major classification is used to classify expenditures for capital assets. See *FASRG* Module 1 section 1.2.4 Capital Assets 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.

6614–6618 Land Purchase and Improvements—Locally Defined

These codes are used, at the option of your district, to classify expenditures for land purchases and improvements.

Note: For PEIMS reporting, these codes are converted to object code 6619.

***R* 6619 Land Purchase and Improvement**

This code is used to classify expenditures for the purchase of land, land improvements other than buildings, and any associated fees. This includes any other costs necessary to alter the land for its intended purpose.

Note: Any local option codes that your district uses must be converted to object code 6619 for PEIMS reporting.

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.

6624 Contracted Construction Improvement—Locally Defined

This code is used, at the option of the school district, to classify associated fees and expenditures for construction improvements.

Note: For PEIMS reporting, these codes are converted to object code 6629.

6625 Architect Fees—Locally Defined

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

Note: For PEIMS reporting, these codes are converted to object code 6629.

6626 Other Professional Fees—Locally Defined

This code is used, at the option of the school district, to classify other professional fees.

Note: For PEIMS reporting, these codes are converted to object code 6629.

6627 Project Related Contractor Services – Misc Costs—Locally Defined

This code is used, at the option of the school district, to classify project related contractor services – misc costs.

Note: For PEIMS reporting, these codes are converted to object code 6629.

6628 Reimbursable Expenses—Locally Defined

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.

Note: For PEIMS reporting, these codes are converted to object code 6629.

R 6629 Building Purchase, Construction, or Improvements

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

Note: Any local option codes that your district uses must be converted to object code 6629 for PEIMS reporting.

6630 Furniture and Equipment

This code is used to classify expenditures for the purchase of furniture and equipment having a per unit cost of \$5,000 or more and a useful life of more than one year as listed below. If the per unit cost is less than \$5,000 and the district, by policy, elects to capitalize the expenditure, the district should use the code series 6640, Capital Assets—District Defined.

R 6631 Vehicles Per-Unit Cost of \$5,000 or More

This code is used to classify expenditures for the purchase of vehicles having a per unit cost of \$5,000 or more and a useful life of more than one year. If the per unit cost is less than \$5,000 and the district, by policy, elects to capitalize the expenditure, the district should use the code series 6640, Capital Assets—District Defined.

6635–6638 Furniture and Equipment—Locally Defined

These codes are used, at the option of your district, to classify expenditures for furniture and equipment.

Note: For PEIMS reporting, these codes are converted to object code 6639.

R 6639 Furniture, Equipment and Software

This code is used to classify expenditures for all equipment, furniture, technology equipment, and capital outlay items having a per unit cost of \$5,000 or more and a useful life of more than one year not classified elsewhere.

Note: Any local option codes that your district uses must be converted to object code 6639 for PEIMS reporting.

Object Code 6639—Expenditures to Include:	Object Code 6639—Expenditures to Exclude:
<ul style="list-style-type: none"> • telephone systems • intercommunication and telecommunication systems • mainframes, servers, and other computer or network equipment • high capacity copy machines • purchase of site licenses, single use software, software applications (apps), such as apps for tablets, etc., if more than \$5,000 or more per unit costs 	<ul style="list-style-type: none"> • contract programming non-ownership (object code 6219) • lease-purchases with \$5,000 or more per unit costs (object code 6659) • maintenance fees and/or upgrades (object code 6249) • purchase of site licenses, single use software, apps for tablets, network fees, etc. under \$5,000 per unit cost (object code 6399 or 6659) • items that do not meet the individual \$5,000 capital asset criterion, but by school district policy are defined to be a capital asset or aggregated items that equal or exceed \$5,000 (example: library books) (object code 6649 or 6669)

6640 CAPITAL ASSETS—DISTRICT DEFINED

These expenditure object codes are used to classify any items that do not meet the individual \$5,000 capital asset criterion, but by school district policy, are required to be recorded as capital assets either:

- when your district policy requires an item costing less than \$5,000 to be defined as a capital asset; or,
- when aggregate amounts purchased equal or exceed \$5,000.

R 6641 Vehicles Per-Unit Cost of Less than \$5,000

This code is used to classify expenditures for the purchase of vehicles having:

- a per unit cost of less than \$5,000 and
- a useful life of more than one year.

6644–6648 Capital Assets—Locally Defined

These codes are used, at the option of the school district, to classify expenditures for capital assets groupings.

Note: For PEIMS reporting, these codes are converted to object code 6649.

***R* 6649 Capital Assets—Other—Locally Defined Groupings**

This code is used at the discretion of your district if the 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 must be classified under object code 6399, General Supplies.

Note: Any local option codes that your district uses must be converted to object code 6649 for PEIMS reporting.

6650–6659 CAPITAL ASSETS UNDER CAPITAL LEASES

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

***R* 6651 Capital Lease of Buildings**

This code is used to classify capitalization of movable buildings and major repairs to buildings under a capital lease arrangement. The corresponding entry is to other resources.

6654–6658 Capital Assets Under Capital Lease—Locally Defined

These codes are used, at the option of your district, to classify expenditures for capital assets under capital leases.

Note: For PEIMS reporting, these codes are converted to object code 6659.

***R* 6659 Capital Lease of Furniture, Equipment and Software**

This code is used to classify capitalization of furniture, equipment, and software under a capital lease arrangement. The corresponding entry is to other resources.

Note: Any local option codes that your district uses must be converted to object code 6659 for PEIMS reporting.

Object Code 6659—Expenditures and Expenses to Include:	Object Code 6659—Expenditures and Expenses to Exclude:
<ul style="list-style-type: none"> • lease-purchase of: <ul style="list-style-type: none"> ○ telephone systems ○ intercommunication and telecommunication systems ○ mainframes, servers, and other computer hardware or network equipment ○ high capacity copy machines • site licenses and single use software purchase, software applications, such as apps for tablets, etc., if a lease-purchase for \$5,000 or more per unit 	<ul style="list-style-type: none"> • contract programming non-ownership (object code 6219) • maintenance fees and/or upgrades (object code 6249) • purchase of site licenses, single use software, such as apps for tablets, network fees, etc. (object code 6399 if less than \$5,000, or code 6669, if in the library)

6660

LIBRARY BOOKS AND MEDIA

This account classification is used to account for the acquisition of library books and media that meet the capitalization criteria of the school. Library books and media such as CDs, DVDs, software, and videos 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 or other media item.

6665–6668

Library Books and Media—Locally Defined

These codes are used, at the option of your district, to classify expenditures for library books and media.

Note: For PEIMS reporting, these codes are converted to object code 6669.

℞ 6669

Library Books and Media

This code is used to classify expenditures for books and videos that meet one or more of the following criteria:

- have one year or more useful life and
- meet the capitalization criteria of the school, or
- have a per unit value of equal to or greater than \$5,000 and
- are catalogued and controlled by the library.

All expenditures or expenses coded to object code 6669 must be coded to function code 12, Instructional Resources and Media Services.

Note: Any local option codes that your district uses must be converted to object code 6669 for PEIMS reporting.

Other Resource and Non-operating Revenue Object Codes

Other resource is a resource such as proceeds from

- the sale of bonds or real and personal property,
- capital leases, and
- operating transfers in.

Non-operating revenue is revenue from activities outside the regular course of operations of your district, such as insurance payments for losses of insured property.

Other resource and non-operating revenue object code is a four-digit object code that comprises the sixth through ninth digits in the code structure described in the Accounting Code Structure and Definitions. These codes begin with the digit “7,” which distinguishes them from other types of object codes.

Your district’s accounting records must reflect other resources and non-operating revenue at the most detailed level (four digits) for purposes of:

- accounting and
- Public Education Information Management System (PEIMS) reporting:
 - budgeted data and
 - actual data.

If your district needs to use codes in addition to the mandatory codes for managerial purposes, the district should use the optional codes provided for local use in the code structure.

7000 OTHER RESOURCES AND NONOPERATING REVENUES

These detail codes reflect estimated (budgeted) and incurred (actual) other resources or non-operating revenues. School districts using subsidiary ledgers may, at the local option, use these codes to identify control accounts listed in the general ledger that reflect the summarized balances of the subsidiary ledgers.

7010 Estimated Other Resources and Non-operating Revenues—Control— Local Option

This code is used to classify an account that is debited at the beginning of the period for the amount of other resources or non-operating revenues anticipated (for example, 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—Locally Defined.

At the end of the period, the 7010 account is credited when the fund balance is debited. This control account is used at the option of your school district.

7020 Realized Other Resources and Non-operating Revenues—Control— Local Option

This code identifies an account that is credited for the total actual other resources or non-operating revenues received or receivable during the period (for example, National School Lunch Programs and earnings from temporary investments for proprietary fund types and similar trust funds). The postings to the subsidiary ledger detail accounts must be equal to these total other resources or 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 used at the option of your school district.

7911–7949 OTHER RESOURCES

Other resources include sale of bonds, sale of real and personal property, proceeds from capital leases, operating transfers in, etc. These amounts are classified separately from:

- revenues on the statement,
- 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 paid (net of initial or down payments) on contracts for capital leases. This code represents the remaining balance to be paid at the time the capital lease is entered into. These amounts are classified as other resources and not as revenue.

***R*7914 Loan Proceeds—Governmental Fund Types and Expendable Trust Funds Only (Noncurrent)**

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. These 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.

An asset or liability must be debited when this account is credited for transfer of fund balance from one fund to another fund. Transferring revenues, expenditures, and expenses does not conform with generally accepted accounting principles (GAAP).

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 connection with the issuance 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 district administration that are either unusual or infrequent, including:

- sale of certain general governmental capital assets,
- sale or lease of mineral rights, including oil and gas,
- sale of infrastructure assets,
- significant forgiveness of debt by a financial institution, or
- revenue generated once every 25 years when it is a district's turn to host the state performing arts competition.

Any significant transaction that is either unusual or infrequent, but is outside the control of the district, is not a special item. But it should be disclosed in the notes to the financial statements.

***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 and infrequent, including:

- insurance proceeds to cover significant costs related to
 - a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; or
 - an environmental disaster; or
- a large bequest to a small government by a private citizen.

7940–7948 Other Resources—Locally Defined

These codes are used, at the option of your district, to classify other resources not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 7949.

***R*7949 Other Resources**

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

7951–7989 Non-operating Revenues (Proprietary Fund Types and Similar Trust Funds Only)

These codes are used to classify non-operating revenues that are recorded as credits in the accounting period in which they are earned and become measurable. These accounts are closed to fund balance at the end of the accounting period.

***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 School Breakfast Program**

This code is used to record non-operating revenues in the enterprise fund for the federally funded breakfast programs administered by the Texas Department of Agriculture.

For districts that use the general or special revenue fund to account for the school breakfast program, the amounts are recorded using object code 5921, School Breakfast Program. (CFDA 10.553)

R 7953

National School Lunch Program

This code is used to record non-operating revenues in the enterprise fund for federally funded lunch program administered by the Texas Department of Agriculture.

For school districts that use the general or special revenue fund to account for the National School Lunch Program, the amounts are recorded using object code 5922, National School Lunch Program. (CFDA 10.555)

R 7954

United States Department of Agriculture (USDA) Commodities

For school districts that use the enterprise fund to account for the food service program, this code is used to record USDA commodities used in the school lunch program as non-operating revenues.

Under the consumption method, revenue is realized when 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 to either:

- expenditure object code 6344, USDA Commodities (purchase method), or
- asset object code 1310, Inventory—Supplies and Materials (consumption method).

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 recorded using the revenue object code 5742, Earnings from Temporary Deposits and Investments.

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. But insurance payments for assets of government funds and expendable trust funds are recorded using object code 5745, Insurance Recovery.

R 7957

Contributed Capital

This code is used to record amounts for transactions involving the “net investment in capital assets (net of related debt)” component of net position, including transactions to record additional capital assets that are transferred to an enterprise fund.

7980–7988 Non-operating Revenues—Locally Defined

These codes are used, at the option of your district, to classify non-operating revenues not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 7989.

***R*7989 Other Non-operating Revenues**

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

Other Uses and Non-operating Expenses Object Codes

Other uses are outflows that decrease fund balance, but do not decrease the net position of the overall entity. Transfer of assets to other funds as an operating transfer out is the most common form of other uses.

Non-operating expenses are expenses incurred through activities outside your district's normal course of operations, such as losses on sales of capital assets and expenses directly attributable to non-operating revenue.

An other uses and non-operating expenses object code is a four-digit code that comprises the sixth through ninth digits in the code structure described in the Accounting Code Structure and Definitions. These codes begin with the digit "8," which distinguishes them from other types of object codes.

Your district's accounting records must reflect other uses and non-operating expenses at the most detailed level, (4 digits) for purposes of:

- accounting and
- Public Education Information Management System ([PEIMS](#)) reporting (actual data) purposes.

For PEIMS budget reporting purposes, other uses or non-operating expenses are reported to the fourth digit of detail (89XX).

If your district needs to use codes in addition to the mandatory codes for managerial purposes, the district should use the optional codes provided for local use in the code structure.

8000 OTHER USES AND NONOPERATING EXPENSES

8010 Appropriated Other Uses and Non-operating Expenses—Control — Locally Defined

This code is used to credit an account at the beginning of the fiscal year for the amounts of budgeted other uses or non-operating expenses, and the fund balance is credited. The debit entry is to the object code 3700, Budgetary Fund Balance—Locally Defined. At the end of the fiscal year, fund balance is credited when this account is debited. This control account is used at the option of your district.

8020 Encumbered Other Uses and Non-operating Expenses—Control—Locally Defined

This code is used to debit an account for the amounts encumbered and credited for encumbrances liquidated during the fiscal year. The amounts encumbered (debits) and liquidated (credits) in the subsidiary ledger detail must equal the total debits and credits to this Encumbered Other Uses and Non-operating Expenses—Control account. At the end of the fiscal year, this account is closed to account 4310, Reserve for Encumbrances—Locally Defined.

8030 Actual Other Uses and Non-operating Expenses—Control—Locally Defined

This code is used to debit an account for the total actual other uses and non-operating expenses during the fiscal year, with the corresponding entry being to cash or liabilities. The postings to the detail subsidiary ledger Other Uses or Non-operating Expenses accounts must be equal to this Actual Other Uses and Non-operating Expenses—Control account. At the end of the fiscal year, this account is closed to fund balance. This control account is e used at the option of the school district.

8900 OTHER USES, SPECIAL ITEMS, EXTRAORDINARY ITEMS, AND NONOPERATING EXPENSES

8911–8949 Other Uses

These codes are used to debit other uses in the accounting period in which a measurable fund liability is incurred. Credit entries are to a liability or an asset account.

R 8911**Operating Transfers Out**

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

An asset or liability must be debited when this account is credited for transfer of fund balance from one fund to another fund. Transferring revenues, expenditures, and expenses does not conform with generally accepted accounting principles (GAAP).

R 8912**Special Items**

This code is used to classify special items in accordance with [GASB Statement No. 34](#). Included are transactions or events within the control of school district administration that are either unusual or infrequent, including:

- special termination benefits resulting from workforce reductions, or
- costs in connection with an early retirement program offered to all employees represented in one or more classes of employees.

R 8913**Extraordinary Items**

This code is used to classify extraordinary items in accordance with [GASB Statement No. 34](#). These transactions or events are both unusual and infrequent, and may include significant costs related to:

- a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; or
- costs related to an environmental disaster.

8940–8948**Other Uses—Locally Defined**

These codes are used, at the option of your district, to classify other uses not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 8949.

R 8949**Other Uses**

This other uses object code is used to record other uses not provided for above.

This object code is also used to record amounts refunded to taxpayers as a result of court decisions involving tax rates, taxable values, or levies, if the decisions are rendered after the fiscal year of disputed property tax collections, including related penalties and interest.

Refunds occurring during the same fiscal year that disputed property taxes, including related penalties and interest, were collected are recorded as a debit to the appropriate property tax-related revenue object code:

- 5711, Taxes, Current Year Levy;
- 5712, Taxes, Prior Years; or
- 5719, Penalties, Interest, and Other Tax Revenues—School Districts or Local Property Taxes Passed Through by School Districts.

These refunds are recorded as a credit to:

- a cash and temporary investments object code or
- an accounts payable object code.

8951–8989 NON-OPERATING EXPENSES

Non-operating expenses are debited in the accounting period in which a measurable fund liability is incurred. Credit entries are made to a liability or an asset account.

***R* 8951 Loss on Sale of Real and Personal Property**

This code is used to classify the net loss from the sale of land, buildings, equipment, furniture, vehicles, etc., accounted for through proprietary fund types and similar trust funds.

8960–8988 Non-operating Expenses—Locally Defined

These codes are used, at the option of your district, to classify non-operating expenses not defined elsewhere.

Note: For PEIMS reporting, these codes are converted to object code 8989.

***R* 8989 Non-operating Expenses**

This code is used to record non-operating expenses not provided for above.

Organization Codes

An organization is a group of employees who are assigned a specific responsibility within a school district.

The two types of organizations include:

- a campus organization, which usually is responsible for services to a set of students, including:
 - teaching,
 - supporting the teaching, or
 - providing other necessary services (such as social and health services); and
- an administrative or other organization, which performs specific responsibilities for the school district, such as those related to:
 - the superintendent's office,
 - the school board, or
 - other business functions.

An organization does not necessarily correspond to a physical location. The activity performed, 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. Exhibit A.6.a illustrates the location of the organization code in the accounting code structure.

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, Local Option) or 999 (Undistributed).

The *R* by a code indicates that the code is required for reporting purposes (PEIMS and/or annual financial and compliance report (AFR) if the code applies to your school district.

Using Organization Codes

Your district must use:

- campus organization codes, which are defined in the Texas School Directory, for all costs clearly attributable to a specific organization using one of two methods. Your district may either:
 - code all costs clearly attributed to a specific organization or
 - allow the PEIMS to allocate costs that are charged to organization code 999 (Undistributed); and
- administrative organization codes (701–751):
 - for all costs under function code 41, General Administration,
 - for all costs under function code 53, Data Processing, that apply to the business office of the district, and
 - for all costs under function code 99, Other Intergovernmental Charges

Note: The Texas School Directory identifies a campus using a 9-digit number. The first three digits are the county code, the second three digits are the district code, and the last three digits are the campus code. Use only the last three digits as the campus organization code.

For costs that are not clearly attributable to specific organization codes, your district may use organization codes 998 (Unallocated, Local Option) or 999 (Undistributed).

For more information about calculating indirect cost rate, see

- TEA rule regarding indirect cost rates and
- the [Indirect Cost Handbook](#) attached in subsection (d) of the rule.

For a chart depicting required organization accounting by expenditure object code and function code, see [B-1.0 Account Code Matrices](#).

For information on methods of allocating costs other than direct recording, see *FASRG* Module 1 section 1.4 Cost Accounting.

Campus Accounting and Coding

Site-based decision making, and campus accountability require school districts to provide financial information at all levels of the decision-making process. Districts provide information on the use of public resources by campus and program to facilitate legislative budgetary decisions.

Your district must record payroll costs by campus level for educational personnel, including professional and paraprofessional personnel, when the cost is clearly attributable to a specific campus or organization. The criteria to determine if the payroll costs of such personnel should be recorded to a particular campus or organization are as follows:

- The person 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 costs that would be recorded to a campus would generally include costs for:
 - classroom teachers,
 - teacher aides,
 - classroom assistants,
 - librarians,
 - principals,
 - counselors, and
 - social workers

Note: This list is not all-inclusive.

- Payroll costs for substitute teachers may be coded either to a campus or to the Undistributed Organization Unit (999)
- On-Behalf Teacher Retirement System payments may be coded either to a campus or to the Undistributed Organization Unit (999)

Compliance Monitoring—Organization Codes

In the PEIMS data collection process, the TEA provides software that contains a formula to allocate costs recorded in organization code 999 (Undistributed). The costs are allocated according to:

- instructional FTEs assigned to organization codes (as reported in PEIMS) and
- campus organizations for functions specified in State Board of Education (SBOE) rules relating to indirect costs.

The allocation process:

- populates a report template and does not change transaction information within the general ledger system; and
- uses payroll and staff data for instructional FTEs, as recorded under function code 11, Instruction, as a basis to allocate costs.

The formula-based allocation is used for state and federal compliance monitoring purposes, such as monitoring indirect costs, maintenance of effort, and comparability requirements.

Costs that are classified in organization code 998 (Unallocated, Local Option) are not allocated by the formula; therefore, those costs must not be considered for compliance purposes unless charged to a specific enhanced program intent code.

ORGANIZATION UNITS—CAMPUSES

The campus numbers are defined in the [Texas School Directory](#) for the school district. As your district opens a new campus, it must notify TEA, and TEA will assign a new campus number.

Note: Juvenile Justice Alternative Education Program (JJAEP) Campuses There are two types JJAEPs:

- (1) The [TEC, Chapter 37](#), authorizes assignment of students to a JJAEP approved by the Texas Juvenile Probation Commission (TJPC) if the school district is located in a county with a population of greater than 125,000.
- (2) The second type of JJAEP is any arrangement that is not approved by the TJPC but that relates to placement of students who are expelled under the [TEC, §37.007\(a\)–\(f\)](#).

All JJAEP campuses must be registered in the [Texas School Directory](#) and AskTED. The campus number assigned to the JJAEP must be used to account for all expenditures that are attributed to JJAEP-related activities. This includes costs attributed to resources provided by school districts, such as special education teachers employed by school districts and assigned to work in a JJAEP.

JJAEP Reported as a Discrete Component in the Annual Financial and Compliance Report (AFR)

In a few instances, a memorandum of understanding between a county government and a school district authorizes the district to administer and operate the JJAEP on behalf of the county government and to provide services to school districts located in the county. In this case, the school district responsible to administer the JJAEP must report the JJAEP as a discrete component of the school district in its AFR. Financial accounting records must provide a separate accounting for all transactions that are attributable to the JJAEP administered by the school district.

***R*001- 040 HIGH SCHOOL CAMPUSES**

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

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

***R*041– 100 JUNIOR HIGH/MIDDLE SCHOOL CAMPUSES**

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

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

***R* 101–698 ELEMENTARY SCHOOL CAMPUSES**

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

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

ORGANIZATION UNIT—SUMMER SCHOOL

***R* 699 SUMMER SCHOOL ORGANIZATION**

Your district must use this organization code for any summer school and intersession program your district provides.

ORGANIZATION UNITS—ADMINISTRATIVE

Your district must use this organization code series for all expenditures related to function code 41, General Administration. Organization units 701 through 749 must be used only with function code 41.

Organization code 750 must be used only with function codes:

- 41, General Administration, and
- 53, Data Processing (for data processing costs that are related to the business functions of the school district).

Administrative personnel (principals, assistant principals, etc.) classified using function code 23, School Leadership, must be charged to the appropriate campus number, organization codes 001–698, or to 699, Summer School Organization.

R 701	<p>Organization Unit—Superintendent’s Office</p> <p>Your district must use this organization code for all expenditures related to the superintendent’s office (function code 41, General Administration, only).</p>
R 702	<p>Organization Unit—School Board</p> <p>Your district must use this organization code for all expenditures related to the school board (function code 41, General Administration, only).</p>
R 703	<p>Organization Unit—Tax Costs</p> <p>Your district must use this organization code for all expenditures related to the cost of levying and collecting taxes (function codes 41, General Administration, and 99, Other Intergovernmental Charges, only).</p>
709–719	<p>ORGANIZATION UNIT—DIRECT COSTS—LOCALLY DEFINED</p> <p>These codes are used, at the option of your district, to define administrative organizational units that are considered direct costs. For a definitions of direct costs, see the ICRP Additional Costs Workbook Instruction Manual on the Indirect Cost Rates webpage of the TEA website.</p> <p>For PEIMS, these codes are converted to organization code 720.</p>
R 720	<p>Organization Unit—Direct Costs Using Function Code 41, General Administration</p> <p>This organization code is used for all expenditures related to direct costs not attributed to the superintendent, school board, or tax office organization units. For a definition of direct costs, see Indirect Cost Rates.</p>
726–749	<p>ORGANIZATION UNIT—INDIRECT COSTS—LOCALLY DEFINED</p> <p>Your school district has the option to use these codes to account for costs of administrative organizational units that are considered indirect costs when calculating indirect cost rates. For a definition of indirect costs, see Indirect Cost Rates.</p> <p>Note: For PEIMS, these codes are converted to organization code</p>

R 750 Organization Units—Indirect Costs Using Function Code 41, General Administration (including Business Office, Personnel, Payroll, Human Resources, and Purchasing), and Function Code 53, Data Processing Services

Use this organization code for all expenditures related to your district's costs attributed to business office, personnel, payroll, human resources, and purchasing using function code 41, General Administration.

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

Data processing charges that relate to administrative applications and are classified using function code 53, Data Processing, should use this organization code as well. For more information on calculating indirect cost rates, see the cost rates, see the Indirect Cost Handbook which is attached to TEA rules.

R 751 Fiscal Agent of a Shared Services Arrangement

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

800–997 ORGANIZATION UNITS—LOCALLY DEFINED

These organization units may be used, at the option of your district, to provide further accountability for organization units.

Note: For PEIMS, these codes are converted to organization code 999.

R 998 Unallocated Organization Unit

This organization code may be used, at the option of your district, for any costs that the district does not wish to be allocated according to the formula developed by TEA; that is, costs that should not be allocated to various campus organizations and program intents based upon instructional FTEs.

Those costs may be charged to a specific program intent; however, if they are charged to program intent code 99, Undistributed, they will not be allocated. Since these costs will not be distributed to campus organizations or program intents, they will not be considered in monitoring compliance for indirect costs, maintenance of effort, and comparability requirements, unless charged to a specific Enhanced Program Intent Code.

R 999 Undistributed Organization Unit

Use this organization code for any undistributed costs; that is, costs that are not a campus or summer school or an administrative unit under function code 41, General Administration.

Program Intent Codes

Your district must use program intent codes (PICs) 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 instructional content and desired outcome toward which the instructional or other service is directed) determines the PIC, not the demographic makeup of the students served. For state programs:

- state law may determine the intent and the permissible use of allotments and
- your district must consider the limits on the amount of allotments that may be used for indirect costs.

Your district must use PICs in all functions in which a cost is *clearly attributable* to a specific program intent.

The *R* by a code indicates that the code is required for reporting purposes (PEIMS and/or AFR) if the code applies to your school district.

Your district must monitor expenditures to ensure that the limit on indirect costs is observed and must take necessary steps to meet this requirement. For additional guidance in the areas of direct and indirect costs, your district may consult the State Board of Education (SBOE) rules.⁵⁶ TEA policy provides maximum flexibility to school districts by averaging costs up to three years. As the TEA reviews state special program expenditures, your district will have the opportunity to address any issues that may arise. Your district must consider the implications of some federal requirements (for example, maintenance of effort) when determining local policies on the minimum level of coding expenditures.

Program Intent Codes—Basic Services and Enhanced Services

The term basic services refer to services in which basic instruction (curriculum available to all students) is provided. These services use PICs such as the following:

- 11, Basic Educational Services
- 26, Non-disciplinary Alternative Education Programs (AEP)
- 28, Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services

Enhanced services are services to students who receive more than basic services, such as special education, bilingual/ESL instruction, or gifted and talented education.

Program Intent Code—Athletics and Related Activities

The program intent code 91, Athletics and Related Activities, is required for payroll costs that use:

- function code 36, Extracurricular Activities; and
- other function codes attributable to athletics and related activities.

But there are exceptions: the following expenditure object codes use program intent code 99:

- 6112, Salaries or Wages for Substitute Teachers and Other Professionals
- 6144, Teacher Retirement or TRS Care—On-Behalf Payments

Program Intent Codes—Undistributed

In some cases, your district may have to allocate costs among several PICs. But the costs should be allocated only when, in the judgment of your district's management, the effect would be immaterial to the financial records of either an individual transaction or the total amount of a certain type of transaction.

In some cases, costs may not be clearly attributable (or not attributable in a cost-effective manner) to specific programs but may be overhead and administrative costs shared by several or all programs. If your district elects not to allocate costs to basic or enhanced PICs or the athletics and related activities PIC, the district must use program intent code 99, Undistributed.

Program Intent Codes—Compliance Monitoring

The TEA provides software in PEIMS containing a formula to allocate costs recorded in program intent code 99, Undistributed, according to instructional FTEs (as reported in PEIMS) assigned to PICs for basic and enhanced services. The formula-based allocation is used for state and federal compliance monitoring purposes, such as monitoring indirect costs and maintenance of effort.

The TEA uses allocated cost information in PEIMS to monitor compliance with indirect cost requirements. This information includes costs assigned to specific PICs and costs that are allocated by the formula to specific PICs for functions specified in SBOE rules relating to indirect costs. The allocation process uses a report 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 code 11, Instruction, as a basis to allocate costs. Accordingly, full use of specific PICs in function code 11 is essential for the optimum functionality of the allocation process.

Shared services arrangements cost information, which is submitted on a special PEIMS record, is also included in the compliance monitoring calculations. The total costs that will be considered for compliance monitoring purposes are represented by the following formula.

Expenditures coded by the school district to specific PICs	+	Allocations of expenditures to PICs from the Undistributed PIC (99) based upon instructional FTEs	+	Expenditures associated with a school district as a member of a shared services arrangement that are coded to specific PICs	=	Total expenditures used for monitoring purposes, such as maintenance of effort, and compliance with SBOE rules on indirect costs
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1X BASIC SERVICES

R11

Basic Educational Services

This code is used for the costs incurred to provide the basic services for education or instruction to students in grades prekindergarten (Pre-K) Pre-K–12 prescribed by state law as well as adult basic and secondary education services.

Basic services are defined as the instruction provided for students who do not need special services, such as special education, bilingual/ESL, or accelerated instruction. Costs for 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 related to:</p> <ul style="list-style-type: none"> • Basic services for education or instruction (pre-K–12) prescribed by Texas law, including a regular education program for limited English proficiency students • Pre-K funded from basic education allotment during one-half of a full day program • District or campus improvement plan • Honors and 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 	<p>Costs incurred related 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 or expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs, (for example, National Honor Society [NHS], Beta Club, Letterman’s Club) (PIC 99)

Program Intent Code 11—Costs to Include:	Program Intent Code 11—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> Physical education (PE) classes when athletic activities take place, but PE or PE equivalent credit is issued Foreign language courses TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation Day care In-school suspension programs Parenting classes Services for an elective AEP for students not at risk of dropping out of school 	<ul style="list-style-type: none"> Additional salaries and related expenditures or expenses associated with serving as coaches, athletic directors. Drill team sponsors, or other organized activity to support athletics (for example additional days employed, reduction of class load, length of day, etc.) (PIC 91) Basic services for DAEPs (PIC 28) Services for alternative education programs (non-disciplinary) that do not represent costs for providing services for students at risk of dropping out of school, as defined under the TEC 29.081 (PIC 31) Costs for non-disciplinary alternative education programs (PIC 26) AEP costs (Basic and Supplemental) State Compensatory Education (SCE) costs incurred in support of Title I, Part A, school-wide campuses with 40 percent or greater educationally disadvantaged students (PIC 30) SCE costs incurred to provide supplemental services in support of a Title I, Part A, targeted assistance program. (PIC 24) Title I, Part A services

2X ENHANCED SERVICES

Enhanced services are services to students who receive more than basic services, such as special education, bilingual/ESL instruction, or gifted and talented education.

R21

Gifted and Talented

The costs incurred to assess students for program placement and provide instructional services that are 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):
Costs incurred related to: <ul style="list-style-type: none">• Gifted and talented programs• Advanced placement courses designated as part of a gifted and talented program	Costs incurred related to: <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 activities (PIC 28 and 29)

R22

Career and Technical

This code is used for the costs incurred to evaluate and place students and to provide educational and/or other services to prepare students for gainful employment, advanced technical training, or 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):
Costs incurred related to: <ul style="list-style-type: none"> • Career and technical for persons with disabilities (CTED) • Employment preparation services • Apprenticeship and job training activities • All career and technical courses (grades 9–12 and CTED for grades 7–8) • Career and technical supervisor or director • Career and technical counselors • Programs that follow the State Plan for Career and Technical Education 	Costs incurred relating to: <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 activities (PICs 28 and 29)

R23

Services to Students with Disabilities (Special Education)

This code is used for the costs incurred to evaluate and place students and to provide educational or other services to students who have Individualized Educational Plans (IEPs) approved by Admission, Review, and Dismissal (ARD) committees. These plans are based on students' disabilities and learning needs.

Program Intent Code 23—Costs to Include:	Program Intent Code 23—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to:	Costs incurred related to: <ul style="list-style-type: none"> • Services to Section 504 students (PIC 11)

Program Intent Code 23—Costs to Include:	Program Intent Code 23—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • 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 (multidistrict, community class, and self-contained separate campus) ○ Residential care and treatment facility ○ Residential facility ○ Nonpublic contract ○ 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 five) 	<ul style="list-style-type: none"> • Career and technical for persons with disabilities (VEH) (PIC 22) • Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11) • All DAEP-related activities (PICs 28 and 29)

Accelerated Instruction—Supplemental Services

Accelerated instruction seeks to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under statutory requirements, or
- rates of high school completion.

State Compensatory Education (SCE) expenditures are attributable to program intent code 24, Accelerated Instruction, only when:

- the expenditures are supplemental to the basic, or regular, education program;
- students served meet statutory at-risk criteria; and
- services are specifically designed to enable at-risk students to be performing at grade level at the end of the next regular school term.

All services must be described in the campus or district improvement plan and comply with statutory requirements to:

- evaluate the program’s effectiveness and
- hold an annual public hearing to consider the program evaluation results.

Program Intent Code 24—Costs to Include:	Program Intent Code 24—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Intensive or accelerated instructional education programs and activities • Concentrated instruction • Smaller class size • Salary for instructional staff members and instructional staff assistants • Staff development activities for the instructional staff that add new competencies specific to the instructional needs of students at risk of dropping out of school 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Basic education program (PIC 11) • Any activities for non-disciplinary alternative education program services (PIC 26) • Any DAEP-related activities (PICs 28 and 29) • Any services provided in support of Title I, Part A, school-wide campuses (PIC 30)

Program Intent Code 24—Costs to Include:	Program Intent Code 24—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Extending the instructional day, week or year • Implementing new or additional individual and small group tutorials • Implementing new or additional individual and small group project-based learning • Specialized computer-assisted and blended instruction • Instructional and specialized instructional materials, equipment, and supplies required for quality instruction • State assessment remediation • Dropout recovery, prevention, and intervention services for middle and high school students • School reform programs • Individualized instruction programs • Summer or intersession programs • Visiting teachers • Supplemental LEP programs • Mentoring programs • Residential placement programs • Modified curriculum services • School social workers 	<ul style="list-style-type: none"> • Daycare in-school suspension programs, and parenting classes (PIC 11)

<ul style="list-style-type: none"> • Program and student evaluation • Programs for treatment of dyslexia or a related disorder as required by law, in proportion to the percent of students served by the program who are at risk of dropping out of school as defined by law • Accelerated reading instruction program as required by law in proportion to the percent of students served by the program who are at risk of dropping out of school as defined by law 	
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R25

Bilingual Education and Special Language Programs

This code is used for the costs incurred to evaluate and place students and to provide educational or other services that are intended to make the students proficient in:

- the English language,
- primary language literacy,
- composition, and
- academic language related to required courses.

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

Program Intent Code 25—Costs to Include:	Program Intent Code 25—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related 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 related to:</p> <ul style="list-style-type: none"> • Foreign language courses (PIC 11) • All DAEP-related activities • Full salary of bilingual/ESL instructors

R 26

Non-disciplinary Alternative Education Programs—Basic and Supplemental Services

SCE costs may be incurred to provide basic and supplemental services to students who:

- meet the statutory criteria for being at risk of dropping out of school and
- are separated from the regular classroom into a non-disciplinary alternative education program (AEP).

An AEP may include a private or public community-based dropout recovery education program that provides alternative education programs for students at risk of dropping out of school.

SCE expenditures are attributable to the program intent code 26, Non-disciplinary AEP Programs, only when students served meet statutory criteria.

All services must be described in the campus or district improvement plan and comply with statutory requirements to:

- evaluate the program’s effectiveness and
- hold an annual public hearing to consider the program evaluation results.

Program Intent Code 26—Costs to Include:	Program Intent Code 26—Costs to Exclude (with Correct Program Intent Code):
<p>PIC 26 costs may include SCE basic and supplemental expenditures in proportion to the percent of students served by the program who are at risk of dropping out of school related to:</p> <ul style="list-style-type: none"> • Instructional programs specifically serving students who meet statutory at-risk criteria • Costs for compensatory, accelerated and intensive education services these services are provided in a non-disciplinary AEP instructional setting (PIC 24) • English language arts, mathematics, science, history, social-emotional learning and self-discipline instructional programs and activities • Educational and behavioral resources 	<p>PIC 26 costs may not include SCE expenditures related to:</p> <ul style="list-style-type: none"> • SCE costs to provide services supplemented by Title I, Part A, school-wide campuses with 40 percent or greater educationally disadvantaged students (PIC 30) • Supplemental services in support of Title I, Part A, targeted assistance programs. (PIC 24) • Services provided under Title I, Part A, school-wide campuses (PIC 30) • Day-care, in-school suspension programs, and parenting classes (PIC 11) • Programs or services funded with Title I, Part A (PIC 24 or 30)

Program Intent Code 26—Costs to Include:	Program Intent Code 26—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Salaries for classroom supervision and teacher assistants • Counseling services • Parental involvement programs and activities • Security and safety • Mentoring programs • Specialized computer-assisted and blended instruction • Credit recovery instructional programs • Project-based learning instructional programs • Staff development for instructional staff members that adds new competencies specific to the instructional needs of students at risk of dropping out of school • Treatment of dyslexia or a related disorder as required by law, in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law • Accelerated reading instruction program as required by law in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law • Private or public community-based dropout recovery education program 	

Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services

SCE costs may be incurred to provide general, or basic, education services to students who are moved from the regular classroom into a DAEP. All services must be described in the campus or district improvement plan.

Program Intent Code 28—Costs to Include:	Program Intent Code 28—Costs to Exclude (with Correct Program Intent Code):
<p>Basic DAEP SCE costs related to:</p> <ul style="list-style-type: none"> • DAEP basic education program costs • English language arts, mathematics, science, history, social-emotional learning and self-discipline instructional programs and activities • Educational and behavioral resources • Salaries for classroom supervision and teacher assistants • Counseling services • Parental involvement programs and activities • Security and safety • Mentoring programs • Specialized computer-assisted and blended instruction • Credit recovery instructional programs • Project-based learning instructional programs • Staff development for instructional staff members that adds new competencies specific to the instructional needs of students at risk of dropping out of school 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Supplemental DAEP services (PIC 29)

Program Intent Code 28—Costs to Include:	Program Intent Code 28—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> Treatment of dyslexia or a related disorder as required by law in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law Accelerated reading instruction program as required by law in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law 	

R29

Disciplinary Alternative Education Program—DAEP State Compensatory Education Supplemental Costs

SCE costs may be incurred to supplement the general, or basic, education services provided to students who are moved from the regular classroom into a DAEP. All services must be described in the campus or district improvement plan and must comply with requirements for an:

- evaluation of program effectiveness and
- annual public hearing to consider the program evaluation results.

Program Intent Code 29—Costs to Include:	Program Intent Code 29—Costs to Exclude (with Correct Program Intent Code):
<p>SCE supplemental costs related to:</p> <ul style="list-style-type: none"> English language arts, mathematics, science, history, social-emotional learning and self-discipline instructional programs and activities Educational and behavioral resources Salaries for classroom supervision and teacher assistants 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> Basic DAEP services (PIC 28)

Program Intent Code 29—Costs to Include:	Program Intent Code 29—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Counseling services • Parental involvement programs and activities • Security and safety • Mentoring programs • Specialized computer-assisted and blended instruction • Credit recovery instructional programs • Project-based learning instructional programs • Staff development for instructional staff members that adds new competencies specific to the instructional needs of students at risk of dropping out of school • Treatment of dyslexia or a related disorder as required by law in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law • Accelerated reading instruction program as required by law in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law 	<ul style="list-style-type: none"> • Non-disciplinary AEP costs, basic or supplemental (PIC 26) • SCE costs to provide services in support of Title I, Part A, school-wide campuses (PIC 30) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • Day-care, in-school suspension programs, and parenting classes (PIC 11)

Title I, Part A, School-Wide Activities Related to State Compensatory Education and Other Costs on Campuses with 40 Percent or More Educationally Disadvantaged Students (“School-wide Campuses”)

Your district may incur SCE costs to support supplemental programs provided by federal funds at a designated Title I, Part A, school-wide campus. To determine your campus’s poverty percentage, use the same auditable poverty data as that used for Title I, Part A in the NCLB Consolidated Application for Federal Funding. All SCE services must be described in the campus or district improvement plan.

SCE funds must be part of the campus budget, and all SCE expenditures must track back to the SCE fund code. School-wide campuses must continue to receive state and local funds for conducting the regular, or basic, education program. SCE expenditures must enhance, or supplement, the basic educational program and must support programs that are eligible under Title I, Part A (P.L. 103-382 as amended).

In addition, SCE expenditures must support the intent and purpose of the SCE program, which is to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under the [TEC, Chapter 39, Subchapter B](#), or
- rates of high school completion.

Program Intent Code 30—Costs to Include:	Program Intent Code 30—Costs to Exclude (with Correct Program Intent Code):
<p>Basic or supplemental SCE expenditures related to:</p> <ul style="list-style-type: none"> • A comprehensive needs assessment of the entire school, including the needs of any migratory children in attendance. This assessment: <ul style="list-style-type: none"> ○ Is based on information about the achievement of students in relation to state assessments administered as required by law 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Basic and supplemental services at AEPs and DAEPs (PICs 26, 28, and 29) • Supplemental services in support of Title I, Part targeted assistance programs (PIC 24)

Program Intent Code 30—Costs to Include:	Program Intent Code 30—Costs to Exclude (with Correct Program Intent Code):
<p>Basic or supplemental SCE expenditures related to:</p> <ul style="list-style-type: none"> ○ Should identify gaps and provide solutions and targets specific to student achievement and other key indicators ○ Yields data to provide the foundation for the goals, strategies, and activities of the district and campus improvement plan • School-wide reform strategies that provide opportunities to meet state academic standards, particularly addressing the needs of low-achieving students • Instruction by highly qualified teachers • High quality and ongoing professional development for teachers, principals and paraprofessionals, and if appropriate, pupil services, personnel, parents, and other staff members • Strategies to attract excellent, highly qualified teachers • Increased parental involvement programs and activities • Assistance for preschool children in the transition from early childhood programs 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • SCE supplemental services provided on campuses that are not Title I, Part A school-wide or targeted assistance, AEP, or DAEP campuses (PIC 24) • Day care, in-school suspension programs, and parenting classes (PIC 11)

Program Intent Code 30—Costs to Include:	Program Intent Code 30—Costs to Exclude (with Correct Program Intent Code):
<p>Basic or supplemental SCE expenditures related to:</p> <ul style="list-style-type: none"> • Including teachers in decisions about using academic assessments to provide information on and improve the achievement of individual students and the overall instructional program • Providing effective, timely additional assistance and activities to students who have difficulty mastering the proficient or advanced levels of academic achievement standards. This includes measures to ensure that students' difficulties are identified on a timely basis and to provide enough information on which to base the effective assistance • Coordinating and integrating federal, state, and local services and programs 	

R31

High School Allotment

Your district must use this PIC to account for the \$275 high school allotment for each high school student used 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 six through 12.

If your district meets certain college readiness and completion rate standards, there are fewer restrictions on how the funds are spent.

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.

For rules on high school allotment, see [19 TAC §§1091–1099](#).

R 32**Prekindergarten (Pre-K)**

Your district must use this PIC to account for expenditures made to help Pre-K students develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social and school readiness skills that are aligned with the [Texas Prekindergarten Guidelines](#).

This code is used with any funds for which there are specifically identifiable prekindergarten funds.

Pre-K basic services are defined as the instruction provided for students ages below five who do not need special services, such as special education, bilingual/ESL, or accelerated instruction.

The types of expenditures to be recorded using this code include payroll costs, professional and contracted services, supplies and materials, other operating expenses, certification costs, and capital outlay directly related to Pre-K basic services.

Program Intent Code 32—Costs to Include:	Program Intent Code 32—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: <ul style="list-style-type: none">• Basic services for education or instruction (pre-K) prescribed by Texas law (ages below five)• Pre-K funded from basic education allotment during one-half of full day program (ages below five)• Pre-K funded from High Quality Pre-K Grant (ages below five)	Costs incurred related to: <ul style="list-style-type: none">• Basic and supplemental services at AEPs and DAEPs (PICs 26, 28, and 29)• Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24)• SCE supplemental services provided on campuses that are <i>not</i> Title 1, Part A school- wide or targeted assistance, AEP, or DAEP campuses (PIC 24)• Services to Prekindergarten (Pre-K) Students—Special Education (ages below five) (PIC 33)• Services to Prekindergarten (Pre-K) Students—SCE (ages below five) (PIC 34)• Services to Prekindergarten (Pre-K) Students—Bilingual Education (ages below five) (PIC 35)

R 33**Services to Prekindergarten (Pre-K) Students—Special Education**

This code is used for the costs incurred to evaluate and place Pre-K students and to provide educational or other services to Pre-K students who have Individualized Educational Plans (IEP) approved by the Admission, Review, and Dismissal (ARD) committees. These plans are based on the Pre-K students' disabilities and/or learning needs.

Program Intent Code 33—Costs to Include:	Program Intent Code 33—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none">• Services to preschool students with disabilities (ages below 5)• Pre-students with identified disabilities under the Individuals with Disabilities Education Act and TEC• Pre-K 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)○ Residential care and treatment facility○ Residential facility○ Nonpublic contract○ Mainstream (support for students in inclusive setting)• Special education directors, coordinators, or supervisors	<p>Costs incurred related to:</p> <ul style="list-style-type: none">• Services to Section 504 students (PIC 11)• Career and technical for persons with disabilities (VEH) (PIC 22)• Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11)• All DAEP related activities (PIC 28 and 29)• Prekindergarten Basic Education Services (ages below 5) (PIC 32)• Services to Prekindergarten (Pre-K) Students – State Compensatory Education (SCE) (ages below 5) (PIC 34)• Services to Prekindergarten (Pre-K) Students—Bilingual Education (ages below five) (PIC 35)

Services to Prekindergarten (Pre-K) Students – State Compensatory Education (SCE)

Your district may incur SCE costs to support supplemental programs for Pre-K students. All SCE services must be described in the campus or district improvement plan(s). SCE funds must be part of the campus budget. SCE expenditures must enhance, or supplement, the basic educational program for Pre-K students.

In addition, SCE expenditures must support the intent and purpose of the SCE program, which is to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under the [TEC, Chapter 39, Subchapter B](#), or
- rates of high school completion.

Program Intent Code 34—Costs to Include:	Program Intent Code 34—Costs to Exclude (with Correct Program Intent Code):
<p>SCE expenditures related to:</p> <ul style="list-style-type: none"> • A comprehensive needs assessment of Pre-K students including the needs of any Pre- K migratory children in attendance. This assessment: <ul style="list-style-type: none"> ○ should identify gaps and provide solutions and targets specific to pre- K student achievement and other key indicators. ○ yields data to provide the foundation for the goals, strategies, and activities of the district and campus improvement plan. • Assistance for preschool children in the transition from early childhood programs • Instruction by highly qualified teachers (see Highly Qualified Teachers) 	<p>Costs incurred relate to:</p> <ul style="list-style-type: none"> • Basic and supplemental services at AEPs and DAEPs (PICs 26, 28, and 29) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • SCE supplemental services provided on campuses that are <i>not</i> Title 1, Part A school- wide or targeted assistance, AEP, or DAEP campuses (PIC 24) • Day care, in-school suspension programs, and parenting classes (PIC 11) • Prekindergarten Basic Education Services (ages below 5) (PIC 32)

Program Intent Code 34—Costs to Include:	Program Intent Code 34—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> Strategies to attract excellent, highly qualified teachers High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff members Increased parental involvement programs and activities Including teachers in decisions about using academic assessments to provide information on and improve the achievement of individual students and the overall instructional program Providing effective, timely additional assistance and activities to students who have difficulty mastering the proficient or advanced levels of academic achievement standards. This includes measures to ensure that students' difficulties are identified on a timely basis and to provide enough information on which to base effective assistance Coordinating and integrating federal, state, and local services and programs 	<ul style="list-style-type: none"> Services to Prekindergarten (Pre-K) Students – Special Education (ages below 5) (PIC 33) Services to Prekindergarten (Pre-K) Students–Bilingual Education (ages below five) (PIC 35)

R 35**Services to Prekindergarten (Pre-K) Students—Bilingual Education**

This code is used for the costs incurred to evaluate and place limited English proficient (LEP) Pre-K students and to provide educational or other services that are intended to make the LEP Pre-K students proficient in:

- the English language,
- primary language literacy,
- composition, and
- academic language related to required courses.

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

Program Intent Code 35—Costs to Include:	Program Intent Code 35—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: <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	Costs incurred related to: <ul style="list-style-type: none">• Foreign language courses (PIC 11)• All DAEP-related activities• Full salary of bilingual/ESL instructors• Prekindergarten Basic Education Services (ages below 5) (PIC 32)• Services to Prekindergarten (Pre-K) Students – Special Education (ages below 5) (PIC 33)• Services to Prekindergarten (Pre-K) Students – State Compensatory Education (SCE) (ages below 5) (PIC 34)

R36

Early Education Allotment

This code is used to fund programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist the district in achieving the goals set in the district's early childhood literacy and mathematics proficiency plans adopted under TEC Section 11.185.

R37

Dyslexia

This code is used to classify funds for each student that a school district serves who has been identified as having dyslexia or a related disorder under TEC Section 48.103.

R38

College, Career, and Military Readiness

This code is used to classify funds to improve college, career and military readiness outcomes as described by TEC Section 48.110, Subsection (f). At least 55 percent of the funds allocated must be used in grades 8 through 12.

R43

Dyslexia Special Education Services

This code is used to classify funds associated with serving a student who has an Individual Education Plan (IEP) that specifically states that dyslexia services are required.

71–89

Reserved for use by Education Service Centers

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

Program Intent Code 71–89—Costs to Include:	Program Intent Code 71–89—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related 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 related to: <ul style="list-style-type: none">• Services not provided by educational service centers

90-99 OTHER SERVICES

For information about requirements to use program intent code 91 for certain payroll costs, see [Program Intent Code—Athletics and Related Activities](#).

R91

Athletics and Related Activities

This code is used for the costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, and 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. This code does not include band.

Program Intent Code 91—Costs to Include:	Program Intent Code 91—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none">• Payroll costs, (Exceptions: Object codes 6144, Teacher Retirement, or TRS Care—On- Behalf Payments, and 6112, Salaries or Wages for Substitute Teachers and Other Professionals)• Object codes 61XX (Exceptions: for object codes 6112 and 6144, use program intent code 99)• Additional salaries associated with serving as coaches, athletic directors, drill team sponsors, pep squad sponsors, cheerleader sponsors, or other organized activity to support athletics (for example, additional days employed, reduction of class load, length of day, etc.)	<p>Costs incurred related to:</p> <ul style="list-style-type: none">• Additional salaries and related expenditures or expenses associated with band, UIL speech, debate, science competition, class sponsors, student organization, social clubs (such as NHS or Beta club) (PIC 99)

R 99**Undistributed**

All charges that are not readily distributed to PICs are classified using program intent code 99. Your district may use this code when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.

Program Intent Code 99—Costs to Include:	Program Intent Code 99—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to: <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 or expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (such as NHS or Beta Club)	Costs incurred related to: <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 activities to support athletics (such as additional days employed, reduction of class load, length of day, etc.) (PIC 91)

Appendix C

Stipends

Stipend Schedule

A stipend form must be completed and submitted to Human Resource. All stipends are subject to certification and schedule verification and may not be paid until the employee's first or second paycheck of the year.
 * To receive full stipend amount, teachers must have certification in the content area. Stipend amount is prorated based on the number of sections taught in that subject/content area. ** Middle School Math & Science teachers who possess a Generalist 4-8 certification are eligible to receive half (50%) of the content area stipend. Stipend amount will then be prorated based on the number of sections taught in the content area.

High School - Content/Critical Shortage	
Math/Physics High School *(Certified Only)	\$ 8,000.00
Science High School - Including Chemistry *(Certified Only)	\$ 8,000.00
English I & II, High School (prorated per section)	\$ 1,400.00
Engineering High School (Funded out of CTE Budget)	\$ 8,000.00
High School - Special Programs	
Certified Nurse Assistant (CNA) Teacher (w/Texas Department of Aging and Disability Services approval) Teacher must have a RN designation	\$ 8,000.00
Advanced Certified Nurse Assistant (CNA) Teacher Teacher must have a RN designation	\$ 8,000.00
Certified Nurse Assistant (CNA) Teacher (w/Texas Department of Aging and Disability Services approval) Teacher with only a LVN designation	\$ 4,000.00
Welding	\$ 4,500.00
Dual Credit (per semester/per class (min 15 students)/ MCC Only)	Varies
4 Hour Dual Credit Class (Science)	\$ 4,175.00
3 Hour Dual Credit Class (Non-Science)	\$ 2,505.00
3 Hour Dual Credit Class (Science)	\$ 3,051.00
Science Lab	\$ 2,034.00
High School - Fine Arts	
High School Band Director (207 Day Calendar)	\$ 15,500.00
High School Assistant Band Director (207 Day Calendar)	\$ 5,500.00
High School Mariachi Band Director	\$ 2,000.00
Color Guard/Flag Corps	\$ 2,000.00
Jazz/Stage Band	\$ 2,000.00
ROTC Marching Guards (207 Day Calendar)	\$ 3,000.00
High School Choir Director	\$ 6,000.00
High School Assistant Choir Director	\$ 4,000.00
High School Show Choir Director	\$ 1,000.00
Multi Campus Orchestra Director	\$ 6,500.00
High School Theater Arts Director	\$ 6,000.00
High School Assistant Theater Arts Director	\$ 4,000.00
Performing Arts Facility Manager	\$ 3,000.00

Stipend Schedule

High School Extra-Curricular, UIL & Other Academic Activities/Programs	
Varsity Cheerleader Sponsor	\$ 5,000.00
Junior Varsity Cheerleader Sponsor	\$ 3,000.00
9th Grade Cheerleader Sponsor	\$ 2,500.00
Varsity Drill Team Sponsor	\$ 4,500.00
Assistant Drill Team Sponsor	\$ 2,000.00
High School Yearbook Sponsor	\$ 2,300.00
High School Student Council Sponsor	\$ 1,500.00
UIL Coordinator for High School	\$ 2,000.00
UIL Speech/Debate	\$ 2,600.00
UIL High School Academic Contests (per event)	\$ 400.00
High School Academic Decathlon	\$ 3,000.00
High School Asst. Academic Decathlon	\$ 1,500.00
Mock Trial	\$ 3,000.00
Middle School - Content/Critical Shortage	
Math Middle School *(Math Certified Only)	\$ 6,000.00
Science Middle School *(Science Certified Only)	\$ 6,000.00
Math & Science Middle School ** (Generalist Certified Only)	\$ 3,000.00
Middle School - Fine Arts	
Middle School Band Director	\$ 5,000.00
Middle School Assistant Band Director	\$ 2,500.00
Middle School Choir Director	\$ 3,000.00
Middle School Orchestra Director - Per Campus	\$ 2,000.00
Middle School Theater Arts Director	\$ 3,000.00
Middle School Extra-Curricular, UIL & Other Academic Activities/Programs	
Middle School Cheerleader Sponsor	\$ 1,500.00
UIL Coordinator for Middle School	\$ 1,000.00
UIL Middle School Academic Contests (per event)	\$ 200.00
Elementary School - Content/Critical Shortage	
Elementary Bilingual Teacher *(Certified Only)	\$ 5,000.00
ESL Elementary (Certified Only)	
1 to 6 students or up to 25% of students assigned to a teacher	\$ 500.00
7-12 students or 26 to 50% of students assigned to a teacher	\$ 1,000.00
13-18 students or 51 to 75% of students assigned to a teacher	\$ 1,500.00
19-23+ students of 76 to 100% of students assigned to a teacher	\$ 2,000.00
Choral Music - Cluster Lead Teacher (Elementary)	\$ 4,000.00
UIL Coordinator for Elementary School	\$ 500.00

Stipend Schedule

- Various Levels - Academics, Special Programs & Other Extracurriculars/Academ	
Discipline Alternative Stipend (ONLY Classroom Teachers)	\$ 1,000.00
Foreign Languages (Certified Only)	\$ 3,000.00
ESL Secondary (Certified Only)	
1% -25% students served	\$ 500.00
26% -50% students served	\$ 1,000.00
51% -75% students served	\$ 1,500.00
76% -100% students served	\$ 2,000.00
New Teacher Campus Coordinator	\$ 1,000.00
Safe School Student Coordinator (Must be paid by campus budget and duties are performed outside of work hours)	\$ 1,150.00
Special Olympics Coach	\$ 3,900.00
History Fair Campus Coordinator	\$ 500.00
Non-UIL Advanced Competitions (Outside of Contract Period)	\$ 500.00
Special Education Program Areas	
Self Contained: ECSE, Achieve & Aspire (Formerly PPCD and Func Academics)	\$ 3,000.00
SAIL (Formerly BASE)	\$ 4,000.00
Inclusion w/ Core Content	\$ 1,500.00
RDSPD w/ Deaf Education Certification	\$ 1,000.00
Aide - SAIL, Achieve, Aspire & ECSE (Formerly PPCD, Func Academics, BASE)	\$ 500.00
Bilingual Speech Therapist & Assistant	\$ 3,000.00
Bilingual Diagnostician, LSSP, Dyslexia Specialist & ARD Facilitator	\$ 3,000.00
Deaf Interpreter: Cert. Level I, II, III	\$ 2,000.00
Sign Language Interpreter - BEI Advanced Certification	\$ 3,000.00
District - Various Levels - Academics & Special Programs	
Gifted & Talented Itinerant Teachers (Certified)	\$ 2,000.00
Lead Secondary Counselor	\$ 1,000.00
Lead Elementary Counselor	\$ 1,000.00
Lead PE	\$ 2,000.00
Lead Art	\$ 1,000.00
Lead Parent as Teachers	\$ 2,000.00
Suspend Kids to School / Saturday Diversion Program Oversight	\$ 7,000.00
New Teacher Mentor	\$ 500.00
PDS Mentor Stipend (Baylor) (Assigned by Baylor School of Education)	Varies
Blended Learning	\$ 1,000.00

Stipend Schedule

Athletic Stipends	
*Includes \$1000 for football related responsibilities; 15 days report prior to first day for teachers and **\$500 for football spring training (if applicable)	
Head Varsity Coach	
Basketball	\$ 9,000.00
Baseball	\$ 8,000.00
Golf	\$ 6,000.00
Soccer	\$ 8,000.00
Tennis	\$ 6,100.00
Track/Cross Country	\$ 7,000.00
Volleyball	\$ 8,000.00
FB Head Offensive/Defensive Coordinator	\$ 8,500.00
Assistant Varsity Coach	
Football*	\$ 6,500.00
Baseball/Softball	\$ 5,000.00
Basketball	\$ 5,000.00
Golf	\$ 3,000.00
Soccer	\$ 4,500.00
Tennis	\$ 3,000.00
Volleyball	\$ 5,000.00
Sub Varsity Coach	
Football **	\$ 5,500.00
Baseball/Softball	\$ 4,200.00
Basketball	\$ 4,200.00
Soccer	\$ 4,200.00
Volleyball	\$ 4,200.00
Middle School Athletics	
Middle School Coordinators	\$ 1,000.00
Middle School Coaches (3 Sports)	\$ 5,100.00
Middle School (4th Sport)	\$ 1,500.00
Middle School Single Sport After School	\$ 1,200.00
Miscellaneous Athletic Stipends	
Sector Coordinator (WHS and UHS)	\$ 7,000.00
Assistant Coach (second sport; all sports except football)	\$ 3,000.00
Single Sport (after school)	\$ 2,000.00
Tournament Coordinator	\$ 700.00

Appendix D

Compensation and Reimbursement Rates

BOARD APPROVED NON-SCHEDULED COMPENSATION RATES

TUTORING

Current Employee:

<u>Job Assignment</u>	<u>Hourly Rate</u>	<u>Object Code</u>
Teachers	\$ 25.00	6118
Teachers, Homebound	\$ 25.00	6118
Paraprofessional, Aide	Regular Hourly Rate per hour*	6121
Paraprofessional, Other	Regular Hourly Rate per hour*	6121

Temp Hire:

<u>Qualifications</u>	<u>Hourly Rate</u>	<u>Object Code</u>
No College	\$ 10.00	6125
9+ Core Hours	\$ 12.50	6125
Degreed	\$ 16.00	6125
Certified	\$ 22.00	6117
Music (Degreed)	\$ 30.00	6125

*Overtime rate = hourly rate X 1.5 **may** be applicable if employee works over 40 hours.

SUMMER SCHOOL

Teachers	\$ 30.00 per hour
Teachers (Non Compensatory)	\$ 25.00 per hour
Admin and Lead Teacher, High School	\$ 38.00 per hour
Admin and Lead Teacher, Middle School	\$ 35.00 per hour
Admin and Lead Teacher, Elementary School	\$ 32.00 per hour
Paraprofessional	Regular Hourly Rate per hour
Nurse, RN	\$ 30.00 per hour
Nurse, LVN	Regular Hourly Rate per hour

STAFF DEVELOPMENT

According to Incentive Rules

Substitute Pay Schedule

<u>Level</u>	<u>Daily Rate</u>	<u>Fridays Rate</u>
Certified	\$ 100.00	\$105.00
Degreed	\$ 90.00	\$ 95.00
40+ Hours	\$ 80.00	\$ 85.00
Paraprofessional	\$ 77.00	\$ 82.00
Long Term Paraprofessional	\$ 80.00	N/A
AP Certified	\$ 178.00	N/A
Counselor	\$ 150.00	N/A
Nurse	\$ 127.00	N/A
Long term rate (Bachelor's)	\$ 115.00	N/A
Long term rate (Certified)	\$ 130.00	N/A

Incremental pay to reward working more days

31-60 days	\$ 10.00 Additional per day
61+ days	\$ 20.00 Additional per day

Differential Pay

Special Education BASE, Functional Academics, Transition or PPCD classes	\$ 5.00 Additional per day
New Teachers Job Embedded In-service (NTJEI) Days	\$ 10.00 Additional per day
New Teachers Job Embedded In-service (NTJEI) Days	\$200.00 Additional if work 100% of ALL NTJEI days

MEAL RATES

Student

Breakfast	\$ 7.00
Lunch	\$ 9.00
Dinner	\$ 14.00
Total	\$ 30.00

Employee

Breakfast	\$ 8.00
Lunch	\$ 12.00
Dinner	\$ 26.00
Total	\$ 46.00

Waco ISD In-District Mileage Chart
(One Way Approximate Miles)

Location	Admin. Bldg.	Alta Vista	Bell's Hill	Brazos HS Credit Recovery	Brook Avenue	Cedar Ridge	Crestview	Dean Highland	Hillcrest PDS	J. H. Hines	Kendrick	Lake Air Montessori	Mountainview	Parkdale	Provident Heights	South Waco	West Avenue	Cesar Chavez	G. W. Carver	Indian Spring	Tennyson MS	University HS	Waco HS	N Waco Annex / Challenge	Wiley Opp. Center	GWAMA	Athletics	Child Nutrition Services	Warehouse	Maintenance	GWAHCA	ESC Region 12
Admin. Bldg.		3.7	1.7	4.2	1.7	3.9	4.2	3.5	4.8	1.5	3.6	4.7	5.8	5.6	3.0	3.0	1.7	1.3	2.3	0.7	5.4	4.2	4.1	2.8	1.7	2.8	4.8	0.0	2.2	3.9	6.4	6.2
Alta Vista	3.7		2.8	6.7	5.2	6.3	2.0	5.0	5.1	4.9	1.5	5.1	5.7	5.2	4.4	1.5	4.1	2.8	5.8	4.3	4.8	0.7	4.5	5.3	5.1	6.6	1.8	3.7	1.7	2.6	7.5	2.6
Bell's Hill	1.7	2.8		4.3	2.8	4.0	3.0	3.0	4.1	3.6	2.3	4.2	4.9	4.4	2.0	2.1	1.8	0.5	3.8	2.5	4.1	3.2	3.5	3.1	3.3	4.3	2.9	1.7	1.3	2.2	5.3	3.9
Brazos HS Credit Recovery	4.2	6.7	4.3		2.7	1.2	3.0	1.5	2.0	5.0	5.8	2.2	3.4	4.2	2.4	6.1	3.0	4.3	4.3	4.1	4.3	6.5	2.4	1.3	4.9	4.0	5.3	4.2	5.3	5.3	4.5	6.5
Brook Avenue	1.7	5.2	2.8	2.7		2.3	3.5	1.9	3.0	2.6	5.1	2.9	4.1	4.9	1.8	4.3	1.0	2.6	2.1	1.6	4.8	6.0	3.1	1.4	2.3	1.8	5.6	1.7	3.5	4.7	5.7	6.6
Cedar Ridge	3.9	6.3	4.0	1.2	2.3		4.2	2.6	3.1	4.6	6.4	3.4	3.9	5.1	2.6	5.7	2.6	4.0	3.9	3.7	5.4	6.9	3.5	1.4	4.3	3.6	6.4	3.5	4.9	6.1	5.3	7.4
Crestview	4.2	2.0	3.0	3.0	3.5	4.2		1.7	1.4	5.7	2.9	1.4	2.3	2.0	2.0	3.9	2.7	3.5	5.3	4.0	1.7	3.5	0.8	3.2	4.7	5.4	2.3	4.5	3.6	1.9	2.8	3.3
Dean Highland	3.5	5.0	3.0	1.6	1.9	2.6	1.7		1.1	4.3	4.4	1.2	2.2	3.0	1.3	4.9	1.9	3.3	4.2	3.3	2.7	5.0	1.0	1.7	4.1	3.9	3.8	3.9	4.1	3.5	3.6	4.8
Hillcrest PDS	4.8	5.1	4.1	2.0	3.0	3.0	3.1	1.1		5.5	4.3	0.3	1.4	2.3	2.5	4.9	3.1	4.6	4.7	4.6	2.3	4.9	0.8	2.2	5.2	4.4	3.7	4.8	5.0	3.4	2.7	4.7
J. H. Hines	1.5	4.9	3.6	5.0	2.6	4.6	5.7	4.3	5.5		5.0	5.6	6.8	6.5	3.5	4.3	2.6	2.8	0.9	1.3	6.2	5.5	4.8	3.8	0.3	1.4	6.3	1.5	3.5	5.7	7.4	7.6
Kendrick	3.6	1.5	2.3	5.9	5.1	6.4	2.9	4.4	4.3	5.0		4.2	4.8	4.3	4.4	2.2	4.1	2.7	5.9	4.3	3.9	1.9	3.6	5.7	5.5	6.7	1.0	3.6	2.1	1.0	5.1	1.7
Lake Air Montessori	4.7	5.1	4.2	2.2	2.9	3.4	1.4	1.2	0.3	5.6	4.2		1.0	1.9	2.5	5.4	3.1	4.9	5.0	4.6	2.2	5.0	0.7	2.5	5.5	4.7	3.8	4.7	5.0	3.4	2.4	5.8
Mountainview	5.8	5.7	4.9	3.4	4.1	3.9	2.3	2.2	1.4	6.8	4.8	1.0		1.4	3.6	5.8	4.2	5.5	6.4	5.5	1.7	5.5	1.7	3.8	6.8	6.0	4.3	5.8	5.6	2.8	1.3	5.2
Parkdale	5.6	5.2	4.4	4.2	4.9	5.1	2.0	3.0	2.3	6.5	4.3	1.9	1.4		3.3	5.4	4.0	4.9	6.8	5.7	0.3	5.1	2.0	4.4	6.3	6.6	3.9	5.6	5.1	3.5	1.3	3.2
Provident Heights	3.0	4.4	2.0	2.4	1.8	2.6	2.0	1.3	2.5	3.5	4.4	2.5	3.6	3.3		4.0	1.2	2.4	4.0	2.8	3.2	4.9	1.9	1.8	3.5	4.0	3.9	3.0	3.2	3.2	3.9	4.9
South Waco	3.0	1.5	2.1	6.0	4.3	5.7	3.9	4.9	4.9	4.3	2.2	5.4	5.8	5.4	4.0		3.4	2.0	5.1	3.6	4.9	2.0	4.7	4.7	4.4	6.1	3.2	3.0	1.0	3.0	6.1	5.1
West Avenue	1.7	4.1	1.8	3.0	1.0	2.6	2.7	1.9	3.1	2.6	4.1	3.1	4.2	4.0	1.2	3.4		1.7	2.8	1.5	4.0	4.6	2.5	1.7	2.3	2.9	4.6	1.7	2.6	3.9	4.8	5.7
Cesar Chavez	1.3	2.8	0.5	4.3	2.6	4.0	3.5	3.3	4.6	2.8	2.7	4.9	5.5	4.9	2.4	2.0	1.7		3.4	2.0	4.5	3.2	3.9	3.1	3.3	4.0	3.4	1.3	1.2	2.7	5.7	4.3
G. W. Carver	2.3	5.8	3.8	4.2	2.1	3.9	5.3	4.2	4.7	0.9	5.9	5.0	6.4	6.8	4.0	5.1	2.8	3.4		1.8	6.4	6.3	5.0	2.9	0.7	0.6	6.6	2.3	4.3	5.8	7.3	7.8
Indian Spring	0.7	4.3	2.5	4.0	1.6	3.7	4.0	3.3	4.6	1.3	4.3	4.6	5.5	5.7	2.8	3.6	1.5	2.0	1.8		5.4	5.3	3.8	2.7	1.5	2.4	5.6	0.7	3.3	4.8	6.4	6.5
Tennyson MS	5.4	4.8	4.1	4.3	4.8	5.4	1.7	2.7	2.3	6.2	3.9	2.2	1.7	0.3	3.2	4.9	4.0	4.5	6.4	5.4		4.6	1.9	4.6	5.9	6.7	3.4	5.4	4.6	3.0	1.6	3.3
University HS	4.2	0.7	3.2	6.5	6.0	6.9	3.5	3.3	4.9	5.5	1.9	5.0	5.5	5.1	4.9	2.0	4.6	3.2	6.3	5.3	4.6		4.3	5.9	5.7	6.8	1.7	4.2	2.5	2.4	6.6	3.1
Waco HS	4.1	4.5	3.5	2.4	3.1	3.5	0.8	1.0	0.8	4.8	3.6	0.7	1.7	2.0	1.9	4.7	2.5	3.9	5.0	3.8	1.9	4.3		2.8	4.5	5.0	3.1	4.1	4.3	2.7	2.7	4.0
N Waco Annex / Challenge	2.8	5.3	3.1	1.3	1.4	1.4	3.2	1.7	2.2	3.8	5.7	2.5	3.8	4.4	1.8	4.7	1.7	3.1	2.9	2.7	4.6	5.9	2.8		3.4	2.7	5.5	2.8	4.0	4.8	4.7	6.9
Wiley Opp. Center	1.7	5.1	3.3	4.8	2.3	4.3	4.7	4.1	5.2	0.3	5.5	5.5	6.8	6.3	3.5	4.4	2.3	3.3	0.7	1.5	5.9	5.7	4.5	3.4		1.3	6.0	1.7	3.7	5.2	7.0	7.1
GWAMA	2.8	6.6	4.3	4.0	1.8	3.6	5.4	3.9	4.4	1.4	6.7	4.7	6.0	6.6	4.0	6.1	2.9	4.0	0.6	2.4	6.7	6.8	5.0	2.7	1.3		7.2	2.8	5.4	6.4	6.8	9.4
Athletics	4.8	1.8	2.9	5.3	5.6	6.4	2.3	3.8	3.7	6.3	1.0	3.8	4.3	3.9	3.9	3.2	4.6	3.4	6.6	5.6	3.4	1.7	3.1	5.5	6.0	7.2		4.8	2.9	1.2	4.4	2.5
Child Nutrition Services	0.0	3.7	1.7	4.2	1.7	3.5	4.5	3.9	4.8	1.5	3.6	4.7	5.8	5.6	3.0	3.0	1.7	1.3	2.3	0.7	5.4	4.2	4.1	2.8	1.7	2.8	4.8		2.2	3.9	6.4	6.2
Warehouse	2.2	1.7	1.3	5.1	3.5	4.9	3.6	4.1	5.0	3.5	2.1	5.0	5.6	5.1	3.2	1.0	2.6	1.2	4.3	3.3	4.6	2.5	4.3	4.0	3.7	5.4	2.9	2.2		2.7	5.9	5.8
Maintenance	3.9	2.6	2.2	5.0	4.7	6.1	1.9	3.5	3.4	5.7	1.0	3.4	2.8	3.5	3.2	3.0	3.9	2.7	5.8	4.8	3.0	2.4	2.7	4.8	5.2	6.4	1.2	3.9	2.7		4.5	2.3
GWAHCA	6.4	7.5	5.3	4.5	5.7	5.3	2.8	3.6	2.7	7.4	5.1	2.4	1.3	1.3	3.9	6.1	4.8	5.7	7.3	6.5	1.6	6.6	2.7	4.7	7.0	6.8	4.4	6.4	5.9	4.5		4.2
ESC Region 12	6.2	2.6	3.9	6.5	6.6	7.4	3.3	4.8	4.7	7.6	1.7	5.8	5.2	3.2	4.9	5.1	5.7	4.3	7.8	6.5	3.3	3.1	4.0	6.9	7.1	9.4	2.5	6.2	5.8	2.3	4.2	

Appendix E

Miscellaneous Information

Budget Development Calendar

Date	Day	Month	Activity
11/29/2020 through 1/30/2021		January	Set up balance sheet and expenditure accounts in TEAMS for 2021-22 special revenue funds
1/29/2021	Friday	January	Due date to submit indirect cost rate proposal
2/5/2021	Friday	February	Complete 2021-2022 pupil projections for district and campuses
2/8/2021	Monday	February	Review of pupil projections and staffing guidelines by Leadership Team
2/8/2021	Monday	February	Meeting of administrators to collaborate the use of resources to meet district needs
2/9/2021	Tuesday	February	Distribution of campus pupil projections to principals
2/11/2021	Thursday	February	Resubmission due date for PEIMS Mid-year collection
2/22/2021	Monday	February	Due date for feedback from principals on enrollment projections
2/22/2021	Monday	February	Meeting of administrators to collaborate the use of resources to meet district needs
2/25/2021	Thursday	February	Board Workshop Budget Update – Final review of 2019-20 and status of 2020-21
2/26/2021	Friday	February	Prepare special program allocations and campus non-payroll allotments
2/26/2021	Friday	February	Complete revision of 2021-22 budget guidelines and forms
3/5/2021	Monday	March	Initialize positions for the new year

Budget Development Calendar

Date	Day	Month	Activity
3/15/2021	Monday	March	Complete set-up of 2021-22 budget workbooks and non-personnel budget allocations
3/15/2021	Monday	March	Finalize staffing allotments – campus principals and Human Resources
3/15/2021	Thursday	March	Leadership Team begins to meet with principals regarding staffing allotments
3/15/2021	Monday	March	Review 2021-22 special program allocation estimates at Leadership Team meeting
3/17/2021	Wednesday	March	Run a preliminary snapshot of projected salaries and benefits
3/17/2021	Wednesday	March	Meeting of administrators to collaborate the use of resources to meet district needs
3/19/2021	Friday	March	Distribute Campus Budget Packets
3/26/2021	Friday	March	Prepare Centralized Services allocations
4/1/2021	Thursday	April	Revise ADA & revenue projections based on fourth six weeks
4/5/2021	Monday	April	Due date for elementary campus non-payroll budgets and final above allocations requests
4/5/2021	Monday	April	Review Centralized Services allocations at Leadership Team meeting
4/9/2021	Friday	April	Distribute Centralized Services budget packets
4/14/2021	Wednesday	April	Prepare estimates of utilities, substitute costs, copiers, etc.
4/16/2021	Friday	April	Due date for secondary campus non-payroll budgets and final above allocation requests

Budget Development Calendar

Date	Day	Month	Activity
5/13/2021	Thursday	May	Board Workshop Budget Update - preliminary ADA and revenue projections for 2021-22, compensation and benefits
5/14/2021	Friday	May	Revise ADA & revenue projections based on fifth six weeks
5/14/2021	Friday	May	Due date for centralized services budget and final above allocation requests
6/2/2021	Wednesday	June	Complete review of Title I, State Compensatory Education, Career & Technical Education budgets - campus principal and program managers
6/4/2021	Friday	June	Compile list of above allocation requests
6/7/2021	Monday	June	Review above allocation / new program requests with Leadership Team
6/30/2021	Friday	June	Revise ADA & revenue projections based on sixth six weeks
7/6/2021	Tuesday	July	Prepare preliminary Title I comparability and IDEA Maintenance of effort reports based on revised enrollment projections
7/7/2021	Wednesday	July	Finalize above allocation / new program requests with Superintendent
7/15/2021	Thursday	July	Budget Update - Present Base Budget & Compensation Proposals
7/22/2021	Thursday	July	Revise 2020-2021 and 2021-2022 based on Summer PEIMS resubmission and certified property values
8/5/2021	Thursday	August	Present proposed budget and tax rate, set date for public hearing and approve compensation plan
8/6/2021	Friday	August	Post proposed Summary Comparison of the Proposed Budget 2021-2022 to website

Budget Development Calendar

Date	Day	Month	Activity
8/9/2021	Monday	August	Publish Notice of Meeting to Discuss Proposed Budget and Tax Rate and post required information to District's webpage
8/26/2021	Thursday	August	Public meeting to discuss proposed budget and tax rate and regular meeting to approve budget and tax rate
8/26/2021	Thursday	August	Board meeting to approve budget and tax rate
8/27/2021	Friday	August	Post required language on tax rate adoption to home page of website
8/27/2021	Friday	August	Finalize and post the 2021-2022 Approved Budget Summary
8/30/2021	Monday	August	Notification of funding of above allocation requests
9/1/2021	Wednesday	September	Provide campuses and departments access to the 2021-2022 budget account detail
9/1/2021	Wednesday	September	Raw Data Adopted Budget 2021-2022 posted to transparency page
9/3/2021	Friday	September	Deadline to request roll forward funding for uncompleted prior year purchase orders
9/3/2021	Friday	September	Prepare 2020-2021 budget amendment analysis for auditors
9/15/2021	Wednesday	September	Revise 2021-2022 preliminary comparability report based on enrollments the Friday after Labor Day
9/17/2021	Friday	September	Budget Calendar for 2022-2023 budget cycle
9/30/2021	Thursday	September	Adopted Budget Book posted to transparency page

ADDITIONAL REQUEST
2021-2022 Budget Development

Campus / Department Name and Number:	
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Use this document to request additional allocations outside of what your budget currently includes.
 All additional requests must be prioritized as the campus / department level.

Category	Cost	Goal/Performance Objective, if applicable	Campus / Dept Priority	District Priority
Personnel:				
TOTAL	\$ -			
Technology:				
TOTAL	\$ -			
Furniture, Equipment and Supplies:				
TOTAL	\$ -			
Building Maintenance/Renovations and additional needs:				
TOTAL	\$ -			
Other Additional Requests for Consideration:				
TOTAL	\$ -			
GRAND TOTAL	\$ -			