



Budget Account Code Reference Booklet

Updated June 2022



Account Code Structure

Account Code Structure

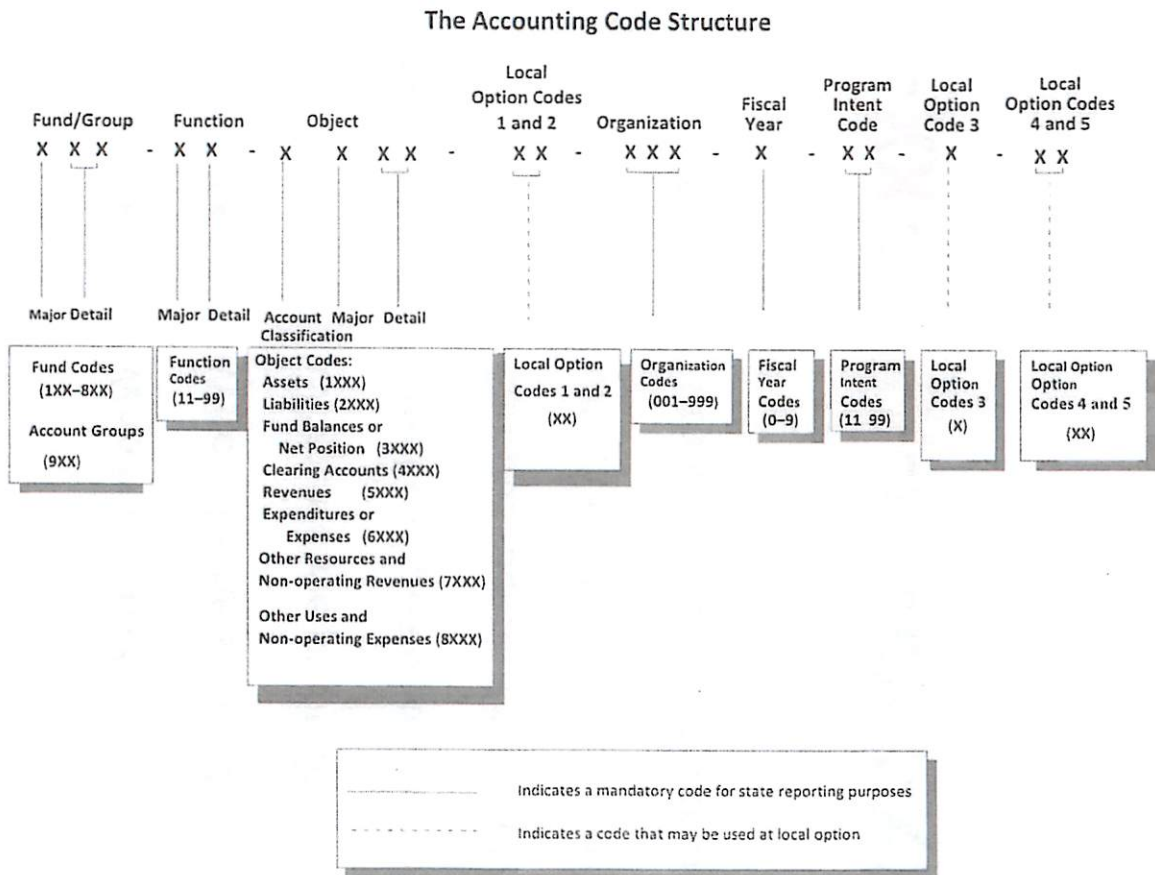
Fund	XXX	Who is Paying?
Function	XX	Who is being served?
Object	XXXX	What are we paying?
Budget Control Code	XX	What campus or department?
Organization	XXX	Campus location number – department number
Program Intent	XX	Which student population is being served?
Project Code	XXX	Is there a specific group or purpose?

XXX-XX-XXXX-XX-XXX-XX-XXX

A.1 Accounting Code Structure and Definitions

Exhibit A.1 illustrates the structure of the accounting code system.

Exhibit A.1 Accounting Code Structure





Fund Codes

FUND CODES	
197	General Fund Smith Charter
198	General Fund Jones-Clark Charter
199	General Fund
205	Health & Human Services Grant
211	Title Program
224	IDEA Part B Formula
225	IDEA Part B Preschool
240	National School Breakfast/Lunch
242	Child Nutrition Summer Feeding
244	Career & Technical Basic Grant
255	Title II Program
263	Title III Program
265	Save The Children
272	Medicaid Claim Program
289	Title I IV-LEP-TWC
315	IDEA Part B Discretionary Deaf
340	IDEA Part C Early Intervention
410	Instructional Material Allotment
423	National FFA
427	Project Codes Define Grants
429	Misc. Grants
435	Deaf Program Grant
446	Deaf Program - Local Grant
461	Campus Activity Funds
480	Civil Rights Historical Grant
481	BASF Foundation - Science
483	Hurricane Harvey
484	After School Program
485	Summer Reading Program
486	ExxonMobil - Project Boost
487	STEM Program
489	School Business Partnerships Exxon Mobil
490	Miscellaneous Grants
491	Lowe's Toolbox for Education
492	Thomas Center - Scoreboard
493	T-Mobile Award
494	Teacher of the Year
495	Texas Data Champions
496	Grants - Locally Funded
497	Texas Network of Youth Services
498	School Zone
500	Debt Service
772	Workers Comp Fund
836	Alex Durley Scholarship
837	Joe H Tonahill Scholarship
838	Mike Taylor Scholarship
839	Charles Weinbaum Scholarship
841	Paul A Brown Scholarship
842	Wells, Peyton, Greenburg & Hunt
843	Misc. Scholarships
865	Student Activity Funds

A.2 Fund Codes

A fund is a self-balancing set of accounts that records financial resources and liabilities designated for a distinct purpose. The fund's purpose can be set by the state or federal government or by your district.

A fund code is a required three-digit code used for all financial transactions to identify the fund group and specific fund. The first digit identifies the fund group, and the second and third digits identify the fund.

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

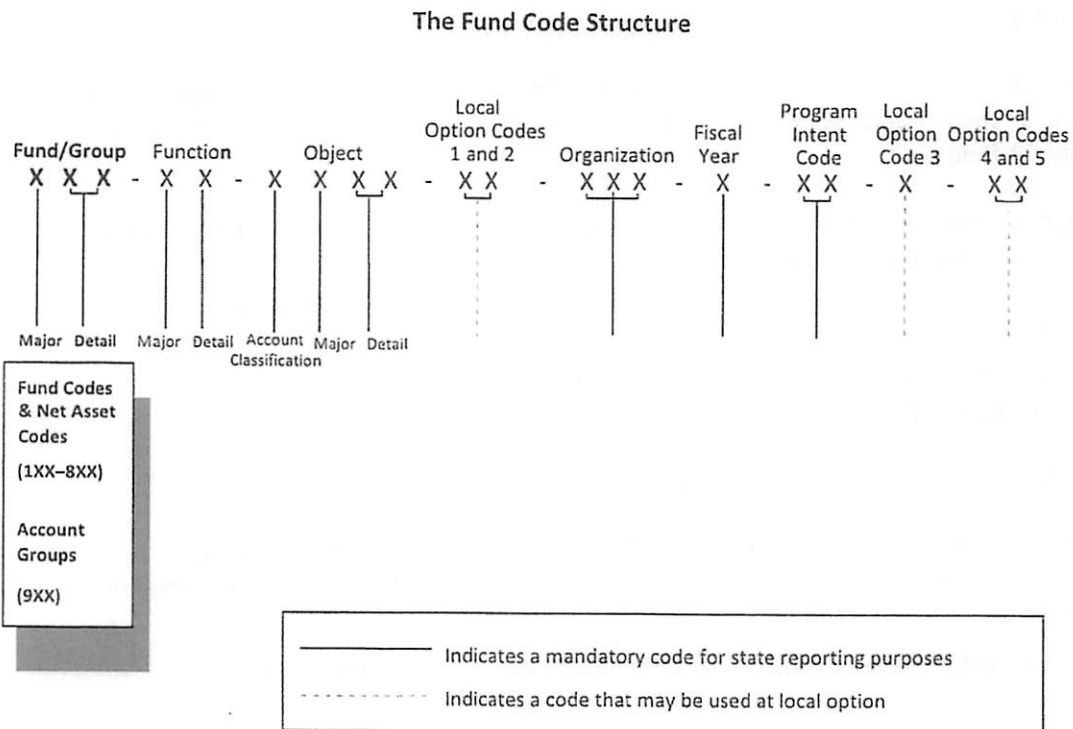
- **Public Education Information Management System (PEIMS)** and the **Texas Student Data System (TSDS)**,
- annual financial and compliance report (AFR), or
- the PEIMS, TSDS, and the AFR.

Note: Your district must account for grant funding on a project basis.

Only the minimum number of funds required by law and necessary to meet operating requirements should be established. Unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

Exhibit A.2 illustrates the position of the fund codes in the accounting code system.

Exhibit A.2 Fund Code Structure



100–600

GOVERNMENTAL FUND TYPES

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.

100**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.

℞ 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.

℞ 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.

161–198**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.

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.

200, 300, 400 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 Listings¹. 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>

¹ [Assistance Listings](#) [Formerly the Catalog of Federal Domestic Assistance]

201–289**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](#).² (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).

² Social Security Act, [Title XX](#) ³ [NCLB Act, §1003\(g\)](#)

- § 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)
- § 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)
- § 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)
- § 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)
- § 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)

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) subgrants. (CFDA 84.027)

225

IDEA—Part B, Preschool

This code is used to account for funds granted for preschool children with disabilities. (CFDA 84.173)

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:

- targeted support to districts,
- regional day school programs for the deaf,
- private residential placements,
- priority projects, and
- other emerging needs.

(CFDA 84.027)

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 subgrants. (CFDA 84.027)

228

IDEA—Part B, Preschool Deaf

This code is used to account for funds granted for preschool children with disabilities. (CFDA 84.173)

- 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)
- 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.
- 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)
- 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)
- 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)
- 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.
- 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.

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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

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)

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.

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)

§ 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)

§ 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)

§ 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)

§ 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)

§ 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)

℞ 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)

℞ 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)

℞ 275 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.

℞ 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.³ In addition, a portion of SIP funds⁴ must be used to leverage change and improve technical assistance⁵ provided through TEA's and districts' targeting activities toward measurable outcomes as

³ [NCLB Act, §1003\(g\)](#)

⁴ [NCLB Act, §1003\(a\)](#)

⁵ [NCLB Act, §1116 and §1117](#)

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.

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.⁶ In addition, a portion of School Improvement Program funds⁷ must be used to leverage change and improve technical assistance⁸ 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.⁹

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

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.

⁶ [NCLB Act, §1003\(g\)](#)

⁷ [NCLB Act, §1003\(a\)](#)

⁸ [NCLB Act, §1116 and §1117](#)

⁹ [American Recovery and Reinvestment Act \[ARRA\] of 2009, Title VIII](#)

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.

291–379 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.

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)

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)

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)

℞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.

℞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)

℞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)

℞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)

- 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.
- 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)
- 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) subgrants. (CFDA 84.027)
- 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)
- 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)

- ℞ 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 subgrants. (CFDA 84.027)
- ℞ 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)
- ℞ 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.
- ℞ 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)
- ℞ 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)
- ℞ 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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

§ 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)

§ 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).

§ 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)

§ 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)

§ 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)

- ℞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)
- ℞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)
- ℞ 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.¹⁰
- Note:** This code is also used for district programs with locally operated correctional facilities¹¹ and the Title I School Improvement Program.¹²
- ℞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)¹³ 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) funds¹⁴ must be used to leverage change and improve

¹⁰ [ARRA of 2009, Title VIII](#)

¹¹ [34 CFR, §200.90–§200.91](#)

¹² [NCLB Act, Title I](#)

¹³ [NCLB Act, §1003\(g\)](#)

¹⁴ [NCLB Act, §1003\(g\)](#)

technical assistance¹⁵ 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.¹⁶

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

R364

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) subgrants.¹⁷

R365

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.¹⁸

R367

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.¹⁹

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

¹⁵ [NCLB Act, §1116](#) and [§1117](#)

¹⁶ [ARRA, Title VIII](#)

¹⁷ [ARRA, Title VIII](#)

¹⁸ [ARRA, Title VIII](#)

¹⁹ [ARRA, Title VIII](#)

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.

381–429 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.²⁰

***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

²⁰ TEC, §29.252

funds directly to provide training and staff development in technology and innovative teaching practices.²¹

℞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.

℞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.

℞386**Regional Day School for the Deaf**

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

- 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.

℞387**Quality Work Force Planning—State**

This code is used to account for funds for the benefit of a quality workforce planning committee.

℞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.

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

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.²²

²¹ [TEC, §21.047](#)

²² [TEC, §29.060](#)

R 391 Year-Round Schools Incentive

This code is used to account for noncompetitive awards for year-round schools.

R 392 Noneducational Community-Based Support

This code is used to account for funds to provide noneducational, 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.²³

R 393 Texas Successful Schools Program

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.²⁴

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

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:

- 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.²⁵

R 396 Communities in Schools

This code is used to account for funds granted for an in-school multidisciplinary approach to decreasing the dropout rate in the school

²³ [TEC, §29.013](#)

²⁴ [TEC, §39.261](#)

²⁵ [TEC, §33.005](#)

district by increasing each participant’s chance of being successful in school.

R 397**Advanced Placement Incentives**

This code is used to account for funds awarded to your district under the Texas Advanced Placement Incentive Program.²⁶

R 398**Children’s Trust Fund of Texas**

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.

R 399**Investment Capital Funds or Campus Deregulation and Restructuring to Improve Student Achievement**

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.²⁷

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, prereading instruction, with the goal of improving prereading 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

²⁶ [TEC, §§28.051–28.058](#)

²⁷ [TEC, §7.024](#)

for students who have been identified as unlikely to achieve the third grade STAAR reading standard by the end of the third grade.

- R405 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.
- R406 Teacher Recruitment (Regional Education Service Centers [ESCs] Only)**
ESCs must use this code to account for funds to operate a program of teacher recruitment.
- R407 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.
- R408 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.
- R409 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.
- R410 State Instructional Materials Fund**
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.²⁸
- R412 Public School Child Care Services**
This code is used to account for funds awarded to your district for child care service for school-age children.²⁹

²⁸ [TEC, §31.0211](#)

²⁹ [TEC, §33.902](#)

℞414	Texas Reading Initiative and Texas Reading, Math, and Science Initiative
	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.
℞415	Kindergarten and Prekindergarten Grants
	This code is used to account for funds granted to implement or expand a kindergarten or prekindergarten program beyond the required program. ³⁰
℞416	State Head Start
	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.
℞419	Head Start—Ready to Read or Early Childhood School Readiness
	This code is used to account for funds granted to preschool programs to provide scientific, research-based, prereading instruction for three- and four-year-old children.
℞422	Matching Funds for Library Purchases
	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.
427	State-Funded Special Revenue Funds—Locally Defined
	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.

³⁰ TEC, §29.153

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.

431–459 SPECIAL REVENUE: SHARED SERVICES ARRANGEMENTS—STATE FUNDED 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.

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.

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.³¹

℞ 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 education³² or
- receive funds directly to provide training and staff development in technology and innovative teaching practices.

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

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

℞ 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).

³¹ [TEC, §21.047](#)

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.³³

R 439 Shared Services Arrangements—Texas Reading Initiative or Texas Reading, Math, and Science Initiative

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:

- instructional or diagnostic reading materials,
- instructional staff, and
- professional staff development of educators.

R 441 Shared Services Arrangements—Head Start, Ready to Read, or Early Childhood School Readiness

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 prereading instruction for three- and four-year-old children.

³³ [TEC, §33.902](#)

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

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.³⁴

446–458**State-Funded or Locally Funded Shared Services Arrangements—Locally Defined**

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.

℞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.

461–478**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.

³⁴ [TEC, §39.0241\(d\)](#)

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.

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).

480–499 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.

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.

500 DEBT SERVICE FUNDS

A debt service fund is a governmental fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness, including warrants, notes, and short-term lease-purchase agreements, 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.

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.

600 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.

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.

700 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, nonoperating 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.

701–749 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 funds.

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.)

751–799

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.

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.**

800**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.

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.

831–849 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.

851–859 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.

861–899 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 funds.

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.

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.

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.

900 GENERAL CAPITAL ASSETS AND LONG-TERM DEBT

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

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.

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

FUNCTION CODES	
00	Undistributed
11	Instruction
12	Instr Resources & Media Svcs
13	Curr Dev\Inst Staff Devel
21	Instructional Leadership
23	School Leadership
31	Guidnc, Couns, & Eval Srv
32	Social Work Services
33	Health Services
34	Student (Pupil) Trans
35	Food Services
36	Cocurricular Activities
41	General Administration
51	Plant Maintenance & Operations
52	Security & Monitoring Services
53	Data Processing Services
61	Community Services
71	Debt Services
81	Facil Acquisition & Const
93	Pmts to Fiscal Agent Member Dist
95	Pmts To JJAEP
99	Undistributed

A.3 Function Codes

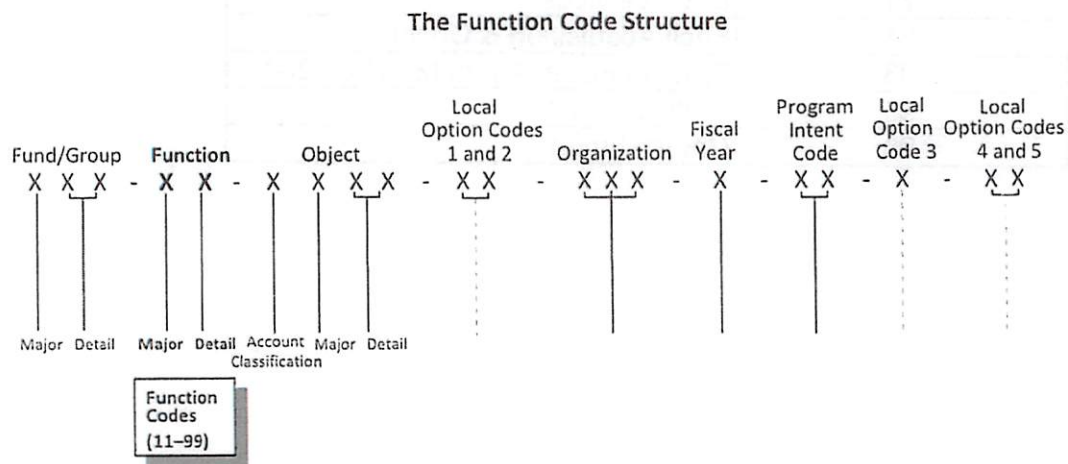
A function represents a general operational area in a school district. It includes a group of related activities. Most school districts use all functions in educating students or organizing the resources to educate students. For example, to provide an appropriate environment for learning, a school district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

An **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.

Note: “Costs” means “expenditures” or “expenses” in this appendix.

Exhibit A.3 illustrates the position of the function codes in the accounting code system.

Exhibit A.3 Function Code Structure



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

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.

11

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 noninstructional 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)

12**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 noninstructional 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)

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.

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)

Function Code 21—Costs to Include:	Function Code 21—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 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)

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 	<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)

Function Code 23—Costs to Include:	Function Code 23—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> 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 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"> 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 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.

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 • 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 	<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"> supplies for guidance, counseling, and evaluation services pre- or postemployment physicals or drug testing for personnel classified with this function code 	

32**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 	<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)

Function Code 32—Costs to Include:	Function Code 32—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> ○ 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"> ○ liaisons or coordinators for parent education and involvement (function code 61) • 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 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)

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"> • medical and health supplies to be used for athletics (function code 36, program intent code 91) • instruction in health (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"> ○ 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 • 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"> • speech, health, physical, and occupational therapy to assist special education students in the learning process (function code 11) • 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 	<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)

Function Code 34—Costs to Include:	Function Code 34—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • 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"> • vehicles other than those used for student transportation (applicable function code)

35**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 	<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)

Function Code 35—Costs to Include:	Function Code 35—Costs to Exclude (correct function code appears in parentheses):
<ul style="list-style-type: none"> • 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 	

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) • 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 	<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) • security for extracurricular events (function code 52) • property insurance for athletic uniforms and equipment (function code 51)

<p>participants in extracurricular activities, including meals and lodging for student competition and extracurricular activities (program intent code 99)</p> <ul style="list-style-type: none"> trips for members of student organizations, for example, FFA, National Honor Society, etc. membership fees and dues for coaches (program intent code 91) 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. (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 postemployment physicals or drug testing for personnel classified with this function code vehicles for extracurricular purposes 	
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ADMINISTRATIVE SUPPORT SERVICES

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

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 	<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"> • other salaries and costs related to the office of the superintendent • 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 	<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"> • vehicles (including acquisition, maintenance, and supplies) for administrative personnel • insurance for administrative automobiles • 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 	

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SUPPORT SERVICES³⁵

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.

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 	<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)

³⁵ Before September 1, 2005, this series was titled "Support Services: Non-student-based."

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 band instruments, uniforms, and equipment property insurance for athletic uniforms and equipment 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 	

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)

53**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 noninstructional 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.

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 	

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.

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)

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)

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.

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.

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.

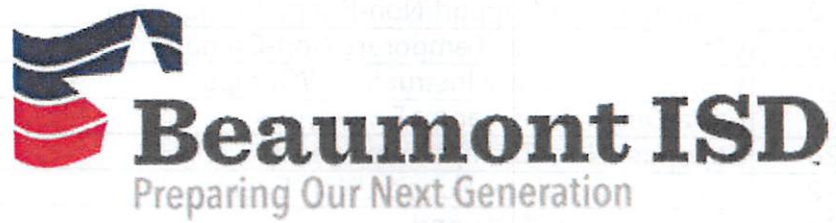
Function Code 97—Costs to Include:	Function Code 97—Costs to Exclude:
<ul style="list-style-type: none"> payments into a tax increment fund under the Texas Tax Code, Chapter 311 (expenditure object code 6499) 	<ul style="list-style-type: none"> No other costs may be classified with this function code.

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 \(TEDA\)](#)³⁶.

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.

[Texas Tax Code, Chapter 313](#)³⁷ [TEC, §25.039](#)



Object Codes

	Expenditure Object Codes
6100	PAYROLL COSTS
6112	Salaries - Sub Teachers
6116	Tutorials/Temporary Professionals
6117	Extra Duty- Exempt Employees
6118	Stipends- Exempt Employees
6119	Salaries - Tchr/Oth Prof
6121	Extra Duty Pay/Overtime - Non-Exempt
6122	Substitute Pay Support/Non-Exempt Personnel
6125	Wages- Part Time/Temporary Non-Campus
6126	Wages- Temporary Instructional/Campus
6127	Extra Duty- Non-Exempt Employees
6128	Stipends- Non-Exempt Employees
6129	Wages and Salary- Support/Non-Exempt
6137	Board Approved Stipend
6138	Allowance Stipends
6139	Employee Allowances
6141	Social Security/Medicare
6142	Group Health & Life Insurance
6143	Workers Compensation
6144	TRS/TRS Care On-Behalf Pmt
6145	Unemployment Compensation
6146	Tchr Retirement/TRS Care
6147	Unused Sick Lv (Retirees)
6148	
6149	Employee Benefits
6195	Reserve/Personnel
6200	PROFESSIONAL SERVICES
6211	Legal Services
6212	Audit Services
6213	Tax Appraisal & Collection
6219	Professional Services
6221	Staff Tuition - Higher Ed
6222	Student Tuition Public Sch
6223	Student Tuition - Oth Public Sch
6239	Educational Svc Cntr Svc
6248	Annual Maintenance Fees
6249	Contractd Maint & Repair
6255	Utilitites - Water
6256	Utililities-Telephone
6257	Utilities-Electricity
6258	Utilities-Gas
6259	Utilities - Other
6269	Rentals-Operating Leases
6291	Consulting Services
6299	Misc Contracted Services

	Expenditure Object Codes - continued
6300	SUPPLIES AND MATERIALS
6311	Gasoline & Other Fuels
6319	Supplies-Maint/Operations
6321	Instructional Materials (Txbk)
6329	Reading Materials
6339	Testing Materials
6341	Food
6342	Non Food
6344	USDA Donated Commodities
6349	Food Service - Chemicals
6395	Supplies FA (Items to be tagged up to \$4999.99)
6399	General Supplies
6400	OTHER OPERATING COSTS
6411	Trvl & Subsistnce-Employ
6412	Trvl & Subsistnce-Student
6413	Stipends - Non-Employees
6419	Trvl & Subsistnce-Nonemp
6429	Ins & Bonding Expenses
6439	Election Costs
6449	Depreciation Expense
6471	Hmo Blue
6472	Pos Admin Fee
6473	Pos Claims
6474	Aul Life Expense
6475	Insurance Admin Cost
6476	Insurance Claims
6477	Insurance Life Expencc
6478	Consultant Study
6491	Statutorily Required Public Notices
6492	Payments Fiscal Agent SSA
6493	Insurance Claims
6494	Reclass Transport Expend
6495	Dues
6498	Para Education Program
6499	Misc Operating Costs
6500	DEBT SERVICE
6511	Bond Principal
6512	Capital Lease Principal
6513	Long Term Debt Principal
6519	Debt Principal
6521	Interest On Bonds
6522	Capital Lease Interest
6523	Long Term Debt Interest
6524	Amortization of Bond and Other Debt
6525	Amortization of Premium & Discount on Issuance of Bonds
6527	Interest On Payables
6529	Interest Expenditure/Expenses

	Expenditure Object Codes - continued
6599	Other Debt Service Fees
6600	CAPITAL OUTLAY
6619	Land Purchase & Improvemt
6625	Engineering & Architect Fees
6626	Bond Project
6629	Bldg Purchase Constr or Improve
6631	Vehicles
6639	Furniture & Equipment
6649	Fixed Assets - Capital Assets - District Defined
6651	Capital Lease of Building
6659	Capital Lease - Furniture/Equip
6669	Library Books & Media-Capitalized

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Financial Accounting and Reporting Appendices

Texas Education Agency
2019

A.4.6 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.

Summary of Expenditure or Expense Object Codes	
6100	Payroll Costs
6110	Teachers and Other Professional Personnel
6120	Support Personnel
6130	Employee Allowances
6140	Employee Benefits
6200	Professional and Contracted Services
6210	Professional Services
6220	Tuition and Transfer Payments
6230	Education Service Center Services
6240	Contracted Maintenance and Repair Services
6250	Utilities

6260	Rentals—Operating Leases
6290	Miscellaneous Contracted Services
6300	Supplies and Materials
6310	Supplies and Materials for Maintenance and Operations
6320	Instructional Materials
6330	Testing Materials
6340	Food Service and Other Resale Items
6390	Supplies and Materials—General
6400	Other Operating Expenses
6410	Travel, Subsistence, and Stipends
6420	Insurance and Bonding Costs
6430	Election Costs
6440	Depreciation Expense of Proprietary and Nonexpendable Trust Funds
6490	Miscellaneous Operating Costs
6500	Debt Service
6510	Debt Principal
6520	Interest Expenditures or Expenses
6590	Other Debt Service Expenditures or Expenses
6600	Capital Outlay—Land, Buildings, and Equipment
6610	Land Purchase and Improvement
6620	Building Purchase, Construction, or Improvements
6630	Furniture and Equipment
6640	Fixed Assets—District Defined
6650	Fixed Assets under Capital Leases
6660	Library Books and Media

Expenditures (Governmental Fund Types and Expendable Trust Funds)

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

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

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

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 accounts.

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 before, during, or after the normal employment hours, if the services or tasks performed are at the general direction of the school district, the amount paid to that employee is considered a payroll cost.

6110–6119 Teachers and Other Professional Personnel

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.

6116–6118 Salaries or Wages for Teachers and Other Professional 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 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 .⁴⁷ This includes:

- gross salary and wage expenditures or expenses;
- wages paid to employees for performing duties beyond the normal working day;

⁴⁷ [Fair Labor Standards Act](#)⁴⁸ [TEC, §2254.002\(2\)](#)

- 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.

R6121 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.

R6122 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.

6125–6128 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.

R6129 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.

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.

6134–6138 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.

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.

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.

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.

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.

R6144 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.

R6145 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.

R6146 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

R6147 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.

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.

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.

6216–6218 Professional Services—Locally Defined

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

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

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 law⁴⁸ 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

⁴⁸ [TEC, §2254.002\(2\)](#)

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 district⁴⁹ or
- for additional tuition to transfer a child to a district in a contiguous state under an agreement by both school districts.⁵⁰

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.⁵¹ 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.

⁴⁹ [TEC, §25.039](#)

⁵⁰ [TEC, §25.040](#)

⁵¹ [TEC, §41.125](#)

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

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.

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.

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 	<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)

Object Code 6249—Expenditures and Expenses to Include:	Object Code 6249—Expenditures and Expenses to Exclude:
<ul style="list-style-type: none"> • 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.) 	

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.

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.

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.

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.

℞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.

℞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.

℞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.

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.

6341 Food

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

6342 Nonfood

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

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.

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, nonoperating 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.

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.

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 cost.

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.

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.

℞ 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.

℞ 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.⁵²

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.

6497–6498 Miscellaneous Operating Costs—Locally Defined

These codes are used, at the option of your district, to classify miscellaneous operating costs.

Note: For PEIMS reporting, these codes are converted to object code 6499.

⁵² [TEC, §34.010](#)

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.

6511 Bond Principal in the Debt Service Fund

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

6512 Capital Lease Principal

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

6513 Long-Term Debt Principal

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

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.

6521 Interest on Bonds

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

6522 Capital Lease Interest

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

6523 Interest on Debt

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

6524 Amortization of Bond and Other Debt-Related Costs

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

6525 Amortization of Premium and Discount on Issuance of Bonds

This code is used to classify expenses amortized as debt premium 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.

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.

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.

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.

6624–6628 Building Purchase, Construction, or Improvements—Locally Defined

These codes are used, at the option of your district, to classify expenditures for building purchases, construction, or improvements.

Note: For PEIMS reporting, these codes are converted to object code 6629.

6629 Building Purchase, Construction, or Improvements

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

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 	<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)

Object Code 6639—Expenditures to Include:	Object Code 6639—Expenditures to Exclude:
<ul style="list-style-type: none"> • 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"> • 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.

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.

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.

℞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.

℞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 	<ul style="list-style-type: none"> • contract programming nonownership (object code 6219) • maintenance fees and/or upgrades (object code 6249)

Object Code 6659—Expenditures and Expenses to Include:	Object Code 6659—Expenditures and Expenses to Exclude:
<ul style="list-style-type: none"> o 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"> • 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.



Budget Control Codes

	Budget Control Codes
00	Generic - Grants
01	Campus PPA Budget
02	Campus Non-PPA Budget
04	SCE Campus Budget
05	Magent Schools
06	High School Allotment
07	One Time Expenditures
08	One Time Instructional Expenditures
09	CFO
40	Library Services
41	Athletics
42	Fine Arts Department
43	RTI
44	Dyslexia
45	Staff Development
46	Homebound
47	Gifted & Talented
48	Physical & Health Ed
49	Curriculum Department
50	State Comp Education
51	Summer School
52	Career & Technical Education
53	Chief Innovation Office
54	PreK Supplemental
55	Planning & Evaluation
56	Performance Mangement
57	Textbooks
58	Bilingual Education
59	Leadership Development & Student Discipline
60	Health Services
61	Pupil Transportation Srvc
62	Student Services
63	Guidance And Counseling
64	Adult Night School
65	Special Education
66	Medicaid
67	Section 504 Rehab
68	Medicaid Claims Administr
69	Police Department
70	Business Administration
71	Board Of Trustees
72	Superintendent
73	Communication & P.R.
74	Elementary Administration
75	Secondary Administration
76	Internal Auditors
77	JJAEP

	Budget Control Codes - continued
78	Exec Director Personnel
79	Info Services & Technology
80	Plant Maint & Operations
81	Utilities & Insurance
82	Warehouse
83	Print Shop Services
84	Media Resources & Service
85	Legal Counsel
86	Hurricane Expenditures
87	Contingency
88	Carry Forwards
90	Salaries
91	Substitutes
92	Undistributed Benefits
93	Employee Stipends
CH	Charter Partner
ED	Extra Duty
GD	Green Dot CHARTER
OT	Overtime
RE	Responsive Ed
VA	Vacancies-Subs

A.5 Local Option Codes

Your school district may use the local option codes to account for information not otherwise provided for in the mandatory chart of accounts. These codes are not reported through the PEIMS and may be used for any purpose that the district chooses.

If your district uses these optional codes, the district must:

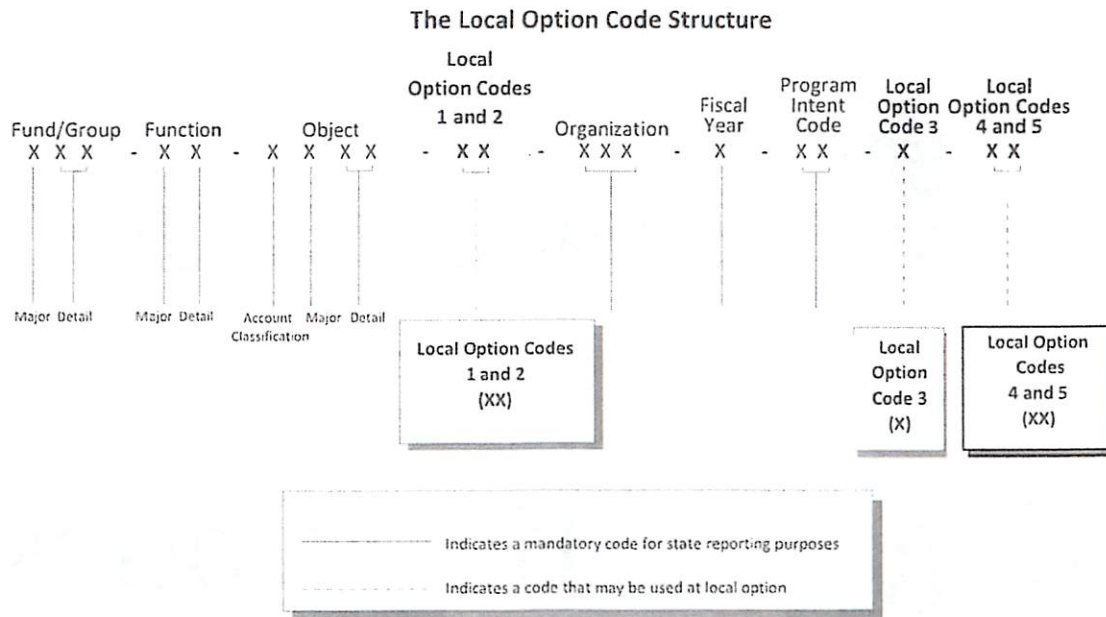
- keep a chart of locally assigned accounts;
- use the locally assigned accounts uniformly in the accounting system throughout the district's fiscal year (that is, the district must not change the locally assigned accounts during any fiscal year);
- make the chart of accounts available for managerial, auditing, and other purposes; and
- retain the chart of accounts for audit purposes for a recommended period of at least five years after any changes are made to the chart.

Three groups of local option codes are provided:

- local option codes 1 and 2
- local option code 3
- local option codes 4 and 5

Exhibit A.5 illustrates the three positions of the local option codes in the accounting code system.

Exhibit A.5 Local Option Code Structure





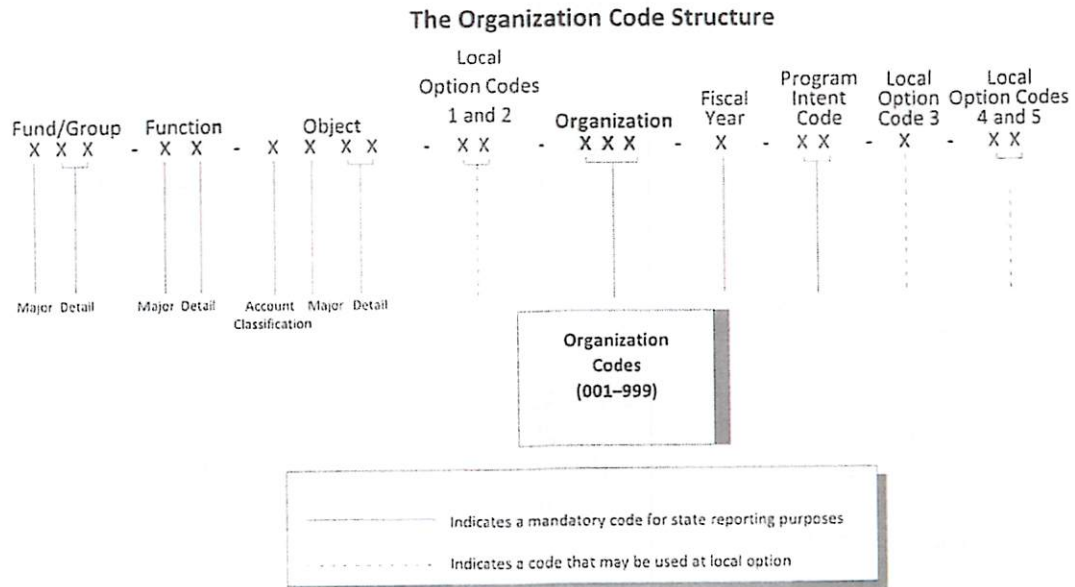
Organization Codes

	Organization Code
000	Undistributed
006	Pathways Learning Center
008	West Brook H.S.
009	Taylor Career Center
012	Brown Alternative Center
013	BISD Early College H.S.
014	Beaumont United H.S.
042	Smith M.S.
043	King M.S.
046	Marshall M.S.
047	Odom Academy
048	Vincent M.S.
101	Amelia E.S.
104	Caldwood E.S.
105	Curtis E.S.
110	Fletcher E.S.
112	Guess E.S.
118	Regina E.S.
119	Southerland
121	Planetarium
123	Homer Drive E.S.
125	Pietzsch-MacArthur E.S.
126	Dishman E.S.
127	Blanchette E.S.
128	Martin E.S.
129	Jones-Clark E.S.
130	Charlton Pollard E.S.
131	Fehl-Price E.S.
132	Bingman Pre K Center
133	Lucas Pre K Center
134	Beaumont New EL DAEP
193	Homebound
510	Bisd Police Department
699	Summer School
701	Superintendent's Office
702	School Board
703	Tax Costs
709	School Volunteer
710	Planning & Evaluation
711	Textbooks
713	Comm/Public Relations
714	Director Special Projects
715	Project Manager
716	Internal Auditor
717	Chief Innovation Office
720	Special Services
726	Business Administration
727	Asst. Supt. Administration
728	Personnel Administration
730	Medicaid Claims Administrator
733	Comm/Public Relations
734	Director of Special Projects

	Organization Codes - continued
735	Legal Counsel
736	Internal Auditor
737	Student Services-Admin
738	Leadership Dev & Student Discipline - Admin
751	SSA Deaf Program Campus Personnel
801	Curriculum Department
802	Library Services
803	Staff Development
804	Gifted & Talented
805	Athletics/PE/Health
806	District - State Comp Ed
807	Career & Technical Education
808	Guidance & Counseling
809	Bilingual ESL
810	Health Services
811	Pupil Transportation
812	Special Services
813	Night School
814	Special Education
815	Deputy Supt./Elementary Inst
816	Asst. Supt. Secondary
817	Principal In Residence
818	Information Services
819	Maintenance & Operations
820	Performance Management
821	Print Shop
822	Media Center
823	Outdoor Education
824	Zaharias Stadium
825	Textbooks - Replaces 711
826	General Administration
827	Transportation Annex
828	Warehouse - Woodrow
829	Pre K Early Start Grant
830	Title I
831	Ogden Adult Education Center
832	Districtwide Staff Development
833	Food Service - Administration
834	Food Service - Admin. Cafeteria
835	Apprenticeship Training
836	Cradles N Crib Day Care
837	Title II Technology
838	SSA Deaf Program Personnel
839	Special Gift Or Grant
840	Community Education
841	Planetarium
842	Administration - Harrison
843	Admin Annex
844	Physical Education
845	Asst Supt Administration
846	Business Operations
847	Planning & Evaluation

	Organization Codes - continued
848	Sect 504 Rehabilitation
849	Fine Arts Department
850	BISD Police
851	Texas 21st Century Grant
852	Homeless Education
853	Medicaid Claims Administr
854	Title II Part A TPTR
855	Comm/Public Relations - Replaces 713
856	Title IV Part A-SSAEP
860	Boys Haven
861	Buckner Children Village
862	M Rogers Juvenile Detention Ctr
865	St Anthony
866	St Anne
867	Kelly H.S.
868	Solid Rock Academy
900	Trahan Center
901	Athletic Complex
902	Highway 124 - 3 Acre Property
908	Keith Road Ag Farm
909	Tyrrell Park Property
910	Delaware Extension Property
920	Transportation
999	Undistributed

Exhibit A.6 Organization Code Structure



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.

A.6 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).

A.6.1 Using Organization Codes

Your district must use:

- campus organization codes, which are defined in the Texas School Directory⁵³, 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 rule⁵⁴ 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.

⁵³ [Texas School Directory](#)

⁵⁴ [19 TAC §109.3003](#)

A.6.2 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)

A.6.2.1 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.

001–699

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

The campus numbers are assigned to high school campuses for the school district in the [Texas School Directory](#).

R 041–100 Junior High or Middle School Campuses

The campus numbers are assigned to junior high or middle school campuses for the school district in the [Texas School Directory](#).

R 101–698 Elementary School Campuses

The campus numbers are assigned to elementary school campuses for the school district in the [Texas School Directory](#).

699 ORGANIZATION UNIT—SUMMER SCHOOL

R 699 Summer School Organization

Your district must use this organization code for any summer school and intersession program that your district provides.

700 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 Organization Unit—Superintendent’s Office

Your district must use this organization code for all expenditures related to the superintendent’s office (function code 41, General Administration, only).

R702 Organization Unit—School Board

Your district must use this organization code for all expenditures related to the school board (function code 41, General Administration, only).

R703 Organization Unit—Tax Costs

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).

709–719 ORGANIZATION UNIT—DIRECT COSTS—LOCALLY DEFINED

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.

For PEIMS, these codes are converted to organization code 720.

R720 Organization Unit—Direct Costs Using Function Code 41, General Administration

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](#).

726–749 ORGANIZATION UNIT—INDIRECT COSTS—LOCALLY DEFINED

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](#).

Note: For PEIMS, these codes are converted to organization code 750.

R750

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.⁵⁵

R751

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.

R998

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

⁵⁵ [19 TAC §190.3003](#)

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

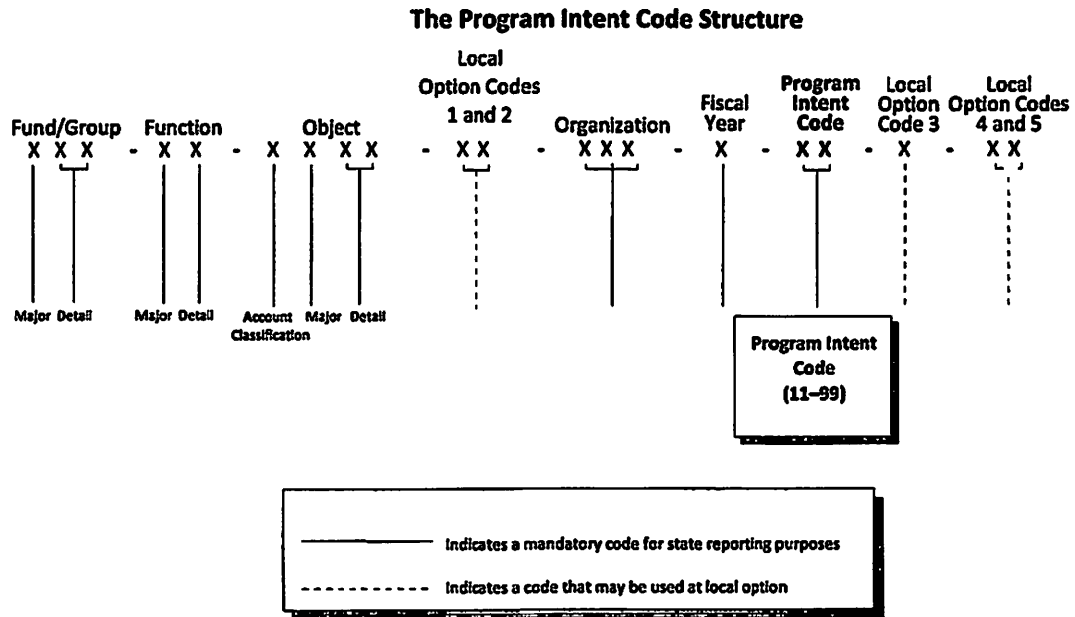
Use this organization code for any undistributed costs; that is, costs that are not a campus or summer school or an administrative unit under function code 41, General Administration.



Program Intent Codes

	PIC Codes
00	Undistributed
11	Basic Educational Svcs
21	Gifted & Talented
22	Career & Technology
23	Special Education
24	Accelerated Education
25	Bilingual Education
26	Nondisciplinary AEP
27	Nondisciplinary AEP Suppl
28	Disciplinary DAEP Basic
29	Disciplinary DAEP SCE
30	School Wide Proj School
31	High School Allotment
32	Prekindergarten
34	Prekindergarten - Comp Ed
35	Prekindergarten (pre-K) Bilingual Education
36	Early Education Allotment
37	Dyslexia
38	College, Career, and Military Readiness
43	Dyslexia - Special Education
91	Athletic/Related Activity
99	Undistributed

Exhibit A.8 Program Intent Code Structure



A.8 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.

Exhibit A.8 illustrates the position of the PICs in the accounting code system.

⁵⁶ [19 TAC §105.11](#)

The following table provides a summary of the program intent codes for quick reference.

Code No.	Name	Description
Basic Services		
11	Basic Education Services	Costs to provide basic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Basic Services	Costs for programs to serve students at risk of dropping out
28	Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services	Costs for baseline program for students who are separated from the regular classroom for disciplinary reasons but otherwise similar to PIC 26
Enhanced Services		
21	Gifted and Talented	Costs to assess students and provide instruction
22	Career and Technical	Costs to evaluate and prepare students for gainful employment and to provide advanced technical training, homemaking, apprenticeship, and job training
23	Services to Students with Disabilities (Special Education)	Costs of special education such as homebound, hospital class, speech therapy, resource room, self-contained classroom, residential care, etc.
24	Accelerated Instruction	Costs of supplemental education for students at risk of dropping out of school
25	Bilingual Education and Special Language Programs	Costs to help students transition to the English language for academic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Supplemental Services	Costs for programs to serve students, such as supervision, parental involvement, security, dyslexia, and accelerated reading instruction
29	Disciplinary Alternative Education Program—DAEP SC Supplemental Costs	Supplemental costs for PIC 28

Code No.	Name	Description
30	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")	For school-wide campuses with at least 40 percent economically disadvantaged students; costs for comprehensive school needs assessments, school-wide reform strategies, other NCLB-allowed items
31	High School Allotment	Accounts for \$275 per high school student; amount is not paid separately to districts, but paid with FSP funds
32	Prekindergarten (pre-K)	Costs to help pre-K students develop skills needed for success in the public school curriculum
33	Prekindergarten (pre-K)–Special Education	For costs incurred to evaluate, place and provide educational and/or other services to pre-K students that require special education services.
34	Prekindergarten (pre-K)–Compensatory Education	For costs incurred to provide compensatory education to pre-K students based on strategies outlined in the district's campus and/or district improvement plan(s). Compensatory education costs are supplemental costs that are in addition to the basic instruction services that the district is required provide.
35	Prekindergarten (pre-K) – Bilingual Education	Costs incurred to evaluate, place, and provide educational and/or other services for LEP pre-K students to increase proficiency in the English language.
71–89	Reserved for use by Education Service Centers	Costs for bus driver training and driver education provided by ESCs
Other Services		
91	Athletics and Related Activities	Costs for participation in competitive athletic activities and certain support activities not including band

Code No.	Name	Description
99	Undistributed	Costs not easily identified with other codes used here, such as certain substitute teachers, teacher on-behalf payments, salaries for band, etc.

A.8.1 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, Nondisciplinary 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.

Refer to [Appendix B](#) for guidance on program intent accounting.

A.8.2 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

A.8.3 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.

A.8.4 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 rules⁵⁷ 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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⁵⁷ [19 TAC §105.11](#)

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, cheerleader sponsors, pep squad 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 (nondisciplinary) that do not represent costs for providing services to students at risk of dropping out of school, as defined under the TEC, §29.081 (PIC 31) Costs for nondisciplinary 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)

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"> 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.

R.21

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):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> Gifted and talented programs Advanced placement courses designated as part of a gifted and talented program 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> Honors, college preparatory courses (PIC 11) Advanced placement courses not designated as part of a gifted and talented program (PIC 11) Summer camps, summer schools, field trips, or other summer enrichment programs (PIC 11) All DAEP-related activities (PIC 28 and 29)

R.22

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 2—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <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 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Vocational adjustment classes (VAC) (PIC 23) • Quasi-vocational classes in middle school and junior high (PIC 11) • Career and technical courses that do not meet the state guidelines (PIC 11) • All DAEP-related 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):
<p>Costs incurred related to:</p>	<p>Costs incurred related to:</p> <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)

24

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,⁵⁸ 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;⁵⁹ 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 requirements⁶⁰ 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 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Basic education program (PIC 11) • Any activities for nondisciplinary alternative education program services (PIC 26) • Any DAEP-related activities (PICs 28 and 29)

⁵⁸ [TEC, Chapter 39, Subchapter B](#)

⁵⁹ [TEC, §29.081](#)

⁶⁰ [TEC, §29.081](#)

<ul style="list-style-type: none"> • 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 • 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"> • Any services provided in support of Title I, Part A, school-wide campuses (PIC 30) • Day care, in-school suspension programs, and parenting classes (PIC 11)
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<ul style="list-style-type: none"> • Program and student evaluation • Programs for treatment of dyslexia or a related disorder as required by law,⁶¹ in proportion to the percent of students served by the program who are at risk of dropping out of school as defined by law⁶² • Accelerated reading instruction program as required by law⁶³ in proportion to the percent of students served by the program who are at risk of dropping out of school as defined by law⁶⁴ 	
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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.

⁶¹ [TEC, §38.003](#)

⁶² [TEC, §29.081](#)

⁶³ [TEC, §28.006\(e\)](#)

⁶⁴ [TEC, §29.081](#)

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

Nondisciplinary 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 school⁶⁵ and

⁶⁵ [TEC, §29.081](#)

- are separated from the regular classroom into a nondisciplinary 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, Nondisciplinary AEP Programs, only when students served meet statutory criteria.⁶⁶

All services must be described in the campus or district improvement plan and comply with statutory requirements⁶⁷ 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:⁶⁸</p> <ul style="list-style-type: none"> Instructional programs specifically serving students who meet statutory at-risk criteria⁶⁹ Costs for compensatory, accelerated and intensive education services these services are provided in a non-disciplinary AEP instructional setting (PIC 24) 	<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)

⁶⁶ [TEC, §29.081](#)

⁶⁷ [TEC, §29.081](#)

⁶⁸ [TEC, §29.081](#)

⁶⁹ [TEC, §29.081](#)

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"> 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 	<ul style="list-style-type: none"> 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"> Treatment of dyslexia or a related disorder as required by law,⁷⁰ in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law⁷¹ Accelerated reading instruction program as required by law⁷² in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law⁷³ Private or public community-based dropout recovery education program⁷⁴ 	

R28

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 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> Supplemental DAEP services (PIC 29)

⁷⁰ [TEC, §38.003](#)

⁷¹ [TEC, §29.081](#)

⁷² [TEC, §28.006\(g\)](#)

⁷³ [TEC, §29.081](#)

⁷⁴ [TEC, §29.081\(e\)](#)

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"> English language arts, mathematics, science, history, social-emotional learning, and self-discipline instructional programs and activities Educational and behavioral resources Salaries for classroom supervision or 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 	<ul style="list-style-type: none"> Nondisciplinary 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, parenting classes (PIC 11)

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 law⁷⁵ in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law⁷⁶ • Accelerated reading instruction program as required by law⁷⁷ in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law⁷⁸ 	

29

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 requirements⁷⁹ 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):
SCE supplemental costs related to:	Costs incurred related to: <ul style="list-style-type: none"> • Basic DAEP services (PIC 28)

⁷⁵ [TEC. 38.003](#)

⁷⁶ [TEC. §29.081](#)

⁷⁷ [TEC. 28.006\(g\)](#)

⁷⁸ [TEC. §29.081](#)

⁷⁹ [TEC. §29.081](#)

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"> 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 Treatment of dyslexia or a related disorder as required by law⁸⁰ in proportion to the percent of students served by the program that are at risk of dropping out of school⁸¹ 	<ul style="list-style-type: none"> Nondisciplinary 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)

⁸⁰ [TEC, §38.003](#)

⁸¹ [TEC, §29.081\(d\) and \(g\)](#)

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"> Accelerated reading instruction program as required by law⁸² in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law⁸³ 	

R30

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.

⁸² [TEC, §28.006\(g\)](#)

⁸³ [TEC, §29.081\(d\) and \(g\)](#)

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.⁸⁴ ○ 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 	<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)

⁸⁴ [TEC, 39.023\(c\)](#)

Program Intent Code 30—Costs to Include:	Program Intent Code 30—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • 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 • 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 	

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.⁸⁵

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](#).

R32

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 skills⁸⁶ 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.

⁸⁵ [TEC, §39.234](#)

⁸⁶ [TEC, §29.1532](#)

Program Intent Code 32—Costs to Include:	Program Intent Code 32—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) 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) 	<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 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)

R33

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-K 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 (multidistrict, 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 (PICs 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 5) (PIC 35)

R34

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)

R35

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):
<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 	<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 • 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)

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):
<p>Costs incurred related to:</p> <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 	<p>Costs incurred related to:</p> <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 [A.8.2 Program Intent Code—Athletics and Related Activities](#).

91 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):
Costs incurred related to:	Costs incurred related to:

Program Intent Code 91—Costs to Include:	Program Intent Code 91—Costs to Exclude (with Correct Program Intent Code):
<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, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (for example, additional days employed, reduction of class load, length of day, etc.) 	<ul style="list-style-type: none"> 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) (PIC 99)

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):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> Substitute teachers (if not allocated to specific PICs) 	<p>Costs incurred related to:</p>

Program Intent Code 99—Costs to Include:	Program Intent Code 99—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> 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) 	<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)



Project Codes

	Project Codes
000	Undistributed
001	Organization Dues
002	Dental Ins Deductions -1
003	Life Ins Deductions
004	Cancer Ins Deduct - 1
005	Alt. Certification Prgms
006	Due From Employees
007	Student Loan
008	Genworth
009	Miscellaneous Deduction
010	Disability Ins
011	Dist Paid Life Insurance
012	Trs Active-Care Payable
013	Trs-Employer Deduction
014	Child Support Fee
015	Employee Assistance Prog
016	Annuity TPA Payable
017	Child Support Deduct
018	Chap13 Tax Levy Wage Garnish
019	Vision Insurance
020	Flex Plan
021	Whole Life Insurance
022	Accident Insurance
023	Spousal Support
024	FICA ALT 457
030	Theft Recovery
031	Forensic Audit
032	Critical Illness Ins
033	Gap Ins
034	ID Theft Recovery Ins
035	TeleHealth Ins
036	AD&D Ins
037	457-Non-Substitute
038	401A
039	MASA-Emergency Medical Transport
040	TSHB Health Insurance
050	Misc- Potential Recovery
100	Valero Energy Settlement
112	YEAR END ACCRUALS
160	AP
170	Accounts Payable- BBVA Compass
173	Payroll- BBVA Compass
200	Agriculture
201	Art
202	Auto Collision
203	Auto Technician
204	Awards

	Project Codes - continued
205	Academic Integration
206	Extended Year Special Ed
207	Extended Day - Magnet
208	Dance
209	Apple iTunes
210	Band
211	Banquets
212	Professional Communications
213	Business
214	Business Information Management
215	Business Information Management II
216	Finance
217	AVID Adv Via Individual
218	Business II
219	Elementary
220	Adv Placement Training
221	Academic Decathlon/State
222	Computer Repair Tech
223	College & Career Readiness
224	Cheerleaders
225	Choir
226	Graphic Arts
227	Campus Liasion
228	Construction Carpentry
229	Cosmetology
230	Child Development
231	Criminal Justice
232	Curriculum Writing
233	Credit Recapture Program
234	Engineering
235	Dual Credit Program
236	Drill Team
237	Copier
238	Fine Arts
239	Elementary UIL
240	English
241	Foreign Language
242	Graduation
243	Video Production II
244	Future Problem Solving
245	Early Childhood
246	Homework Help Tutorials
247	Health
248	Health Sciences
249	Entrepreneurship
250	Information Technology
251	Horticulture

	Project Codes - continued
252	Hospitality Services
253	Keyboarding
254	High School
255	Incentives
256	Information Services
257	Bilingual
258	Construction
259	In District Travel
260	Industrial Technology
262	Interscholastic Expense
263	Secondary Ed Math Instructional Supervisor
264	Literacy Coach
265	Math/Science Academy
266	Journalism
267	Language Arts
268	Life Management Skills
269	Professional Communications II
270	Criminal Justice II
271	Marketing Education
272	Metal Trades
273	Mathematics
274	Music
275	Middle School
276	Mentoring Minds
277	Excited about STEM
278	ExxonMobil Grant
280	New Teacher Mentor
281	NJROTC
282	Teaching & Training
284	Orchestra
285	Culinary
286	Physical Education
287	Plato Learning
288	Prdction Mngmt & Services
289	Student Council
290	Parent Involvement
291	Recording Studio
292	Pre-Adv Placement Trainng
293	SAC
294	Reading
295	Science
296	Shuttle Travel
297	Social Studies
298	Student Project Supplies
299	Technology
300	Theater Arts
301	Tutorial

	Project Codes - continued
302	Summer Recapture
303	Veh Commercial Foods
304	Young Audiences
305	TAK Substitutes
306	ROAR
307	UIL- Math & Science
308	UIL - Competitions
309	Writing
310	After School Programs
314	Secondary Ed ELAR Instructional Supervisor
315	Secondary Ed Science Instructional Supervisor
317	Staff Development
318	Video Production
319	Princeton Review Testing
320	ESL - English Second Lang
330	Homeless Allocation
348	Title II English/Reading
349	Ad Ed Cradles & Cribs
350	Pre-Kindergarten
351	Algebra Readiness Grant
352	Title I - ESL Staff
354	Third Grade
400	Baseball
401	Basketball-Boys
402	Basketball-Girls
403	Coaching School
405	Cross Country-Boys
406	Cross Country-Girls
407	Football
409	Golf-Boys
410	Golf-Girls
411	Lifetime Sports
412	Play Off
413	Powerlifting
414	Soccer-Boys
415	Soccer-Girls
416	Softball-Fast Pitch
417	Team Tennis Boys & Girls
418	Tennis-Boys
419	Tennis-Girls
420	Track-Boys
421	Track-Girls
422	Volleyball
423	Gymnastics
424	Training Room Supplies
425	Contracted Trainer
426	Game Workers

	Project Codes - continued
428	Swimming
430	Wrestling
450	Babe Zaharias Press Box
483	Swimming
490	Read To Succeed Grant
491	Library Books
500	Breakfast - Student
501	Lunches - Student
502	Breakfast - Adult
503	Lunches - Adult
504	A La Carte
505	Bakery
506	Deli
507	Snack Wagon
508	Catering
509	FS-Process Blanket PO's
510	Process Supplies for Cafe
514	Food Svc - Truck/Van Maintenance
515	Purchasing Small Equipment
516	Paper Products & Supplies
517	Parts Repair & Hardware
518	Commodity Processing
520	Head Start Body Start
521	Master Teacher Stipend
522	Reasoning Mind
523	Eduphoria Inc
524	The Inova Center
525	TEKS Resource System (CScope)
526	ISTATION
527	TICKET TO READ
528	STAAR Institute
529	Waterford Curriculum
530	5th Grade Retesters
531	8th Grade Retesters
532	College Board
533	Cambuim - Learning A-Z Program
534	Region 5 - Coop Fees
550	Child Adult Care Food Program
560	Fresh Fruit & Vegetable Grant
561	PSP Services
562	Reserve-Set Aside Requirement
563	Title III Part A Immigrant Grant
564	Aloefost (Peims Data Plus)
565	Asst Director
566	Title Supervisor Secondary
567	Evaluator
568	Title Supervisor Elementary

	Project Codes - continued
569	Title I Urban Summit
570	Sp Init Supr Grant Writer
571	STTE Grant
572	Capacity Bldg - Reading First
573	Demonstration Site - Reading
574	Defibrillator Batteries & Pads
575	
576	Title I Homeless Students
580	SLDS - Classroom Link to ISDS
581	Ad Ed - Federal Section 223
582	COPS Hiring Recovery Program
585	Title I Priority & Focus School
589	Residential Placement
590	High Cost Risk Pool
591	Private School Contracted
595	Non-Educational Student 1
596	Non-Educational Student 2
597	Non-Educational Student 3
599	School Improvement
600	Automotive
601	Carpentry
602	Electricians
603	Ems Truck Stock
604	Energy Mngmnt Systems
605	Environmental Cleanup
606	Fire Extinguishers
607	Grounds
608	HVAC
609	Janitorial
610	Locksmith Supplies
611	Mechanic
612	Painters
613	Pest Control
614	Plumbers
615	Portable Bldgs Relocation
616	Roofing Materials
617	General Maintenance
618	Tires And Tubes
619	Truck Stock Employees
620	Uniform Laundry Service
621	Stadium Clean Up
622	Warehouse Supplies
623	Moving Crew
624	Welding
625	Special - Capital Projects
626	Mold Remediation
627	Austin Remodel

	Project Codes - continued
628	Bond Series 2008
629	Brown/Pathways Relocation
630	Energy Management
631	Marshall Facade
632	ELEMENTARY SECURE VESTIBULES
633	Trahan Center Renovations
634	Security Systems
635	Smith Gym Floor
636	Security Audit
691	POLICE - K9 Dog
698	Career and Technology Summer School
699	Campus Summer School
711	
800	Welder Supplies
802	After School Activities
805	Community Education
806	Driver Education Tuition
807	Para Education Prgm
808	Night School
809	Chapter 313
810	Student Handbooks
811	Postage
814	Summer School Revenue
815	Federal Trade Zone (FTZ)
818	New Supplements
819	Crossing Guard
821	Print Shop
823	Texas School Alliance
824	Zaharias Projects
825	Truancy Sanctions
827	Legal Settlements
828	Head Start Adult Lunches
829	Title I Part D Prevention Grant
830	Novanet Services
831	Media Services Harrison
832	Media Services Woodrow
835	Interpreting
838	Child Care - Southerland
840	SAT Training
841	TSII Evaluation Team
842	Principal's Academy
844	Maintenance Tax Notes
846	PFC
847	HB 1200 Abatement
853	Compass Learning(Reclass)
855	Hurricane Rita Expenses
860	Computer Operating Lease Year 1

	Project Codes - continued
861	T.E.A.M.S
862	Computer Operating Lease Year 2
863	Computer Operating Lease Year 3
864	AP Clearing
866	Payroll Clearing
870	Recruiting Bonus
871	Sign On Bonus
877	Hurriance Expenditures
880	Bond Fees
881	Bond Interest
899	E-Rate
902	Asbestos Abatement
920	Pepsi
951	In Kind Natl Science Fd
999	Undistributed
A00	ROBOTICS CLUB
A01	MATH
A02	ROBOTICS
A03	THEATRE ARTS
A04	BARK
A05	HOME ECONOMICS
A06	6TH GRADE READING
A07	FUTURE PROBLEM SOLVING
A08	TECHNOLOGY
A09	SHOP
A10	PEP SQUAD
A11	STUDENT GOVERNMENT
A12	JAZZ BAND
A13	BENNIE HICKMAN SCHOLORSHIP
A14	HONOR CHOIR
A15	LOWE'S EDUCATION GRANT
A16	ATHLETIC GIRLS
A17	Dynamic Step Majorettes
A18	UNUSED
A19	GYMNASTICS
A20	TWIRLERS
A21	SEWING
A22	COEXIST CLUB
A23	FCA
A24	QUEST CLUB
A25	CHEMISTRY
A26	BOOK CLUB
A27	STARS
A28	INTERACT CLUB
A29	FCCLA JOHNSON
A30	FCCLA SLATER
A31	FCCLA TANNER

	Project Codes - continued
A32	FCCLA MILLARD
A33	HISTORY
A34	CU WASHINGTON
A35	CRIMINAL JUSTICE
A36	SWIMMING
A37	BAND UNIFORMS
A38	IHP
A39	SKATING CLUB
A40	HOSPITALITY
A41	FACULTY FUND
A42	IPC CLUB
A43	PE BOYS
A44	PE GIRLS
A45	ESL
A46	T-SHIRT STUDENT
A47	MUSTANG FOR CHRIST
A48	Fashion Design Club
A49	BETA BLUB
A50	WOLF PACK
A51	TAFE KIND PROJECT
A52	CHEERLEADER FUNDRAISER
A53	FISHING CLUB
A54	COSMETOLOGY/MEADOW
A55	GRAPHIC ARTS
A56	METAL TRADES
A57	AUTOMOTIVE TECHNOLOGY
A58	CULINARY ARTS
A59	COMPUTER MAINTENANCE
A60	COSMOTOLOGY/GOOSBEE
A61	COSMETOLOGY/GEORGE
A62	WELDING
A63	COSMETOLOGY/TUTORING
A64	BUILDING TRADES
A65	BUSINESS MGMT/TECH.
A66	NIGHT COSMETOLOGY
A67	CRADLES AND CRIBS
A68	AUTO COLLISION
A69	C.R. LOEHR MEM SCH FUN
A70	FILM DEPART
A71	BRUIN BEARERS
A72	KUDOS CLUB
A73	DRUG FREE CLUB
A74	LADIES CROSS COUNTRY
A75	LIFE SKILLS MEM
A76	KIRK BROWN MEMORIAL
A77	CHILD GUIDANCE
A78	PROGRAM TO WORK

	Project Codes - continued
A79	MENS CROSS COUNTRY
A80	CLASS OF 2024
A81	XINOS CLUB
A82	MATH/SCIENCE TEAM
A83	ROTC 2
A84	DANCE COMPANY
A85	WESTERNMAIRE
A86	VIDEO GAME CLUB
A87	UNUSED
A88	NJROTC SUMMER CAMP
A89	BRAVE
A90	SUMMER SCHOOL DEFICIT
A91	PRINCIPAL DEFICIT
A92	FACULTY FUND DEFICIT
A93	ADMIN/ADULT ED.
A94	FIELDTRIPS
A95	BRUIN BUSINESS CLUB
A96	CLASS OF 2019
A97	DEBATE CLUB
A98	YEARBOOK CLUB
A99	Empowering Young
AST	After School Tutorials
B19	Holding Account for FY 19
B20	Budget Year 2020
B21	Budget Holding 2021
B22	Holding Accounts Fiscal Year 2022
C00	Sales Tax
C01	AP PROGRAM
C02	AP EXAMS
C03	ATHLETIC FEES
C04	ATHLETIC GATE/GAMES
C05	BOYS WRESTLING GATE
C06	BASKETBALL TOURNAMENT
C07	ACCELERATED READER
C08	BAND UNIFORM CLEANING
C09	BUILDING FUND
C10	CALCULATORS
C11	SCHOOL STORE
C12	BASKETBALL GATE
C13	CAR REGISTRATIONS
C14	CONCESSIONS
C15	CELL PHONE FINES
C16	DRUG FREE
C17	COMPASS TEST
C18	COUNSELORS/GUIDANCE
C19	DUAL CREDIT
C20	DESK PROGRAM

	Project Codes - continued
C21	EMPOWERING YOUNG
C22	GENERAL POLICE
C23	FOOTBALL ADS
C24	
C25	FIELD TRIPS
C26	FUNDRAISERS
C27	GIRLS PE LOCKS
C28	GEOLOGY FIELD TRIPS
C29	HURRICANE VICTIMS
C30	GYM SUITES
C31	LAUNDRY FEES
C32	LIBRARY
C33	LIBRARY FINES
C34	LIBRARY LOST BOOKS
C36	LIBRARY BOOK FAIR
C37	LOST SCHOOL PROPERTY
C38	LIFE MANAGEMENT
C39	LOCKS
C40	MEDICAL MAGNET
C41	MAGNET ACCOUNT
C42	MARCH OF DIMES
C43	MASCOT RENTAL
C44	INCENTIVE
C45	CAMPUS NEWSPAPER
C46	NURSE/HEALTH
C47	PRINCIPAL/GENERAL CAMPUS
C48	PSAT
C49	TOOLBOX FOR EDUCATION
C50	PHOTO SUPPLIES
C51	PROJECT 5 HOMELESS
C52	POLICE FUND
C53	PLAYGROUND
C54	PERFECT ATTENDANCE
C55	PROJECT HOPE
C56	ID STUDENT
C57	LOCKERS STUDENT
C58	SMART CARD ID
C59	SUMMER SCHOOL
C60	STUDENT COUNCIL FLAG MAINT.
C61	STUDENT COUNCIL PROGRAM ADS
C63	STAND UP TO CANCER
C64	SCHOOL PICTURES
C65	SCHOOL SUPPLIES
C66	SPECIAL PE
C67	SIGN (LED)
C68	TEXTBOOKS
C69	TRACK FEES

	Project Codes - continued
C70	ID TEMPORARY
C71	TECHNOLOGY
C72	TRANSPORTATION
C73	VANDALISM
C74	YEARBOOK
C75	UIL GENERAL FUNDS
C76	UNITED WAY
C77	VIDEO ACCOUNT
C78	YOUTH TOBACCO SURVEY
C79	SCIENCE/EARTH/SPACE
C80	GIRLS POWDERPUFF
C81	CAMPUS LIVE
C82	BEAR CASE
C83	INSURANCE-ATHLETES/ACADEMIC
C84	DEAF CO-OP CAMP
C85	GENERAL MAINT.
C86	Donations
C87	UIL MATH
C88	GENERAL TRANSPORTATION
C89	BOYS PE TOWEL FEE
C90	DRIVERS
C91	SHOW PRODUCTION
C92	ADMIN/ANNEX
C93	WAREHOUSE
C94	MAINTENANCE
C95	GOLF TOURNAMENT
C96	BISD COUNSELORS
C97	VOLLEYBALL GATE
C98	Fixed Assets
CBF	
CCE	CCEIS
CDL	
CFP	Child & Adult Care Food Program
CHR	SB 1882 Funds
CIO	Chief Innovation Officer
CMR	College Career Military Readiness
COV	COVID-19
CPC	CARL PERKINS CAREER
DMX	DairyMax- Nutrition Now
DSG	Dick's Sporting Goods Foundation
EBP	Elementary Book Pack
ECH	Early College High School
ELA	English Language Arts
EPP	Elementary Pegasus Program
EXX	ExxonMobil Donations
F18	Fiscal Year 18 Accrual
F19	Fiscal Year 19 Accrual

	Project Codes - continued
F20	
FAA	
FAC	Facilitator Region V
FCS	American Association of Family and Consumer Science
FED	Federal Funds
FFA	
FV3	ExxonMobil Foundation Volunteer Involvement Program-Math
FV5	ExxonMobil Foundation Volunteer Involvement Program-Science
FVI	ExxonMobil Foundation Volunteer Involvement Program
HB3	
HKU	AASA and NJPA Helping Kids Urgent Mini Grant
HRG	Project Service Hurricane Recovery Grant
HYC	
ICE	Ice/Snow storm 2021
IMD	Tropical Storm Imelda
JAG	Jobs for America's Grads
KEY	Key Club
LAA	Literacy Achievement Academy
LTE	Lowe's Toolbox for Education
MAA	Math Achievement Academy
MEN	Region 5 Mentor Teacher
MKR	Makers
NKH	Share our Strength- No Kid Hungry
PEG	Pegasus
PLA	Phalen Learning Academy
PPA	Prior Period Adjustment
RA1	
RA6	Reading Excellence and Academics Development 266
RA8	Reading Excellence and Academics Development 268
REC	RECESS Usinte Data to Guide Instruction
REF	REF-Textbooks
RES	Reimbursable Non-Ed Funds
RHR	Restart Hurricane Recovery
RLA	Reading to Learn Academy
ROA	ROAR Program
S01	ACADEMIC DECATHLON
S02	ANCHOR CLUB
S03	ACD DEC
S04	ART CLUB
S05	AVID CLUB
S06	BAND
S07	BASEBALL
S08	BASKETBALL-BOYS
S09	BASKETBALL-GIRLS
S10	BUS. PROF. OF AMER
S11	C. WILLIS SCHOLARSHIP
S12	CHEERLEADERS

	Project Codes - continued
S13	CHOIR
S14	CERAMICS
S15	CLASS 2019
S16	CLASS 2022
S17	CLASS 2023
S18	CO-ED PE
S19	COMMUNITY IN SCHOOLS
S20	CLASS OF 2020
S21	DRAMA/SPEECH CLUB
S22	DRILL TEAM SILVER STEPPERS
S23	ENG-VOC WORKBOOK
S24	ENGLISH CLUB
S25	EOC
S26	FCCLA
S27	FCCLA-GIRLS
S28	FCSCP
S29	FFA/AG
S30	FOOTBALL
S31	FRENCH CLUB
S32	GENERAL ACCOUNT
S33	GOLF-BOYS
S34	GOLF-GIRLS
S35	GOSPEL CHOIR
S36	Red Cross Club
S37	HISPANIC COUNCIL
S38	HOSA
S39	JAG - Jobs for America's Graduates
S40	YELLOW RIBBON CLUB
S41	JAGUAR JAM
S42	JAGUAR NEWSPAPER
S43	AMERICAN SIGN LANGUAGE CLUB
S44	JUNIOR ACHIEVEMENT
S45	Class of 2021
S46	KEY CLUB
S47	ROTARY PARTICIPATION CLUB
S48	Chrome Squad
S49	MOCK TRAIL
S50	NAACP
S51	NATIONAL HONOR SOCIETY
S52	NAVAL SCIENCE NJROTC
S53	NHS SCHOLORSHIP FUND
S54	P.W. SHAW SCHOLORSHIP
S55	G's to Gents
S56	POWERLIFTING
S57	PROJECT GRADUATION
S58	SCIENCE CLUB
S59	SENIOR CLASS

	Project Codes - continued
S60	SENSATIONAL SILVER STEPPERS
S61	SIGN LANGUAGE CLUB
S62	SILKS-FLAG
S63	SKILLS USA (COSMETOLOGY)
S64	SOCCER BOYS
S65	SOCCER GIRLS
S66	SOFTBALL
S67	SPANISH CLUB
S68	SR. TRIP
S69	STUDENT COUNCIL
S70	TENNIS BOYS
S71	TENNIS 9TH GRADE
S72	TENNIS GIRLS
S73	TRACK BOYS
S74	TRACK GIRLS
S75	TRIP 2004 CLASS
S76	VOLLEYBALL
S77	
S78	9TH GRADE
S79	10TH GRADE
S80	11TH GRADE
S81	BIBLE CLUB
S82	FHA
S83	LIFE SKILLS
S84	POETRY CLUB
S85	VIDEO TECH
S86	WRESTLING
S87	KINDERGARTEN
S88	1ST GRADE
S89	2ND GRADE
S90	3RD GRADE
S91	4TH GRADE
S92	5TH GRADE
S93	6TH GRADE
S94	7TH GRADE
S95	8TH GRADE
S96	DANCE
S97	ARKEMA
S98	FOOTBALL
S99	S.S./HISTORY
SAC	School Action Continuation
SAP	School Action Planning
SEC	School Safety and Security Grant
SFP	Grant
SHF	Steve Harvey Foundation
SRC	Spindletop Rotary Club
STC	Save the Children

	Project Codes - continued
STM	STEM
STU	Student Tutors
SUP	Supplies
TAM	TAME-Texas Alliance for Minorities in Engineering
TAX	Possible Tax Office Refund
TCL	Technology Lending Grant
TDC	TRS Care- District Contribution
TFC	TRS Federal Fund Care
TFF	TRS- Federal Fund/Private Grant Contribution
TFG	Transformation Fund Grant
TIG	Transformation Implementation Grant
TMC	TRS- TRS Care- Member Contribution
TNM	TRS- New Member Contribution
TNO	TRS- Non-OASDI Contribution
TNY	Texas Network of Youth Services
TPS	TRS- Pension Surcharge-District
TRC	TRS- Retiree Care
TRS	TRS- Member Contributions
TRV	Travel
TSB	TRS- SSBB
TSE	TRS Surcharge - Employee
TSM	TRS- Stat Min Contribution
TWC	Texas Workforce Commission
WAL	Walmart grant
WET	We Teach-Computer Science
WPS	Williams Program School Supply Drive
Y17	Fiscal Year 2017
Y19	Fiscal Year 19
Y21	Fiscal Year 2021
YEA	YEAR END ACCRUAL