**Texas Education Agency**

**About the 2020-2021 PEIMS Actual   
Financial Data Reports**

*PEIMS Actual Financial Data* reports provide annual financial data as they have been submitted by school districts and charter schools using the Public Education Information Management System (PEIMS). Reports are available by individual school district or charter school. A statewide total report is also available.

Actual financial information is submitted using several different numeric codes (fund, function, object, and program intent codes). For information about these codes, see the [Financial Accountability System Resource Guide.](http://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial__Accountability_System_Resource_Guide/)

**Note:** *PEIMS Actual Financial Data* reports do not include revenues or expenditures for education service centers (ESCs). They also exclude revenues, expenditures, and student counts for Texas Youth Commission schools.

**Note:** Districts and charter schools report general revenue fund monies (fund codes 100, 101, and 199), which account for all financial resources except those required to be accounted for in another fund, separately from all other funds. Fund 420 (Foundation School Program funds and other state aid) is included in general revenue for nonprofit charter schools only.

**Not**e: Revenue monies in fund codes 599 (debt service funds) and 699 (capital project funds) have been excluded from operating revenue in these reports to match reporting on the federal School-Level Finance Survey conducted by the National Center for Education Statistics.

#### About the "Per Student" Column Figures

These numbers are based on the number of students “in membership." The number of students in membership is the total number of public school students in the district who were reported in membership as of October 31, 2019, at any grade, from early childhood education through grade 12. Membership is a slightly different number from enrollment because the count of students in membership does not include those students who are served in the district for fewer than two hours per day. For example, the count of total students in membership excludes students who attend a nonpublic school but receive some services from their local public school district, such as speech therapy, for fewer than two hours per day. Also, open enrollment charter schools with enrollment and without expenditures are not included.

# **Revenues**

### Operating Revenue

#### Local Property Tax from M&O (excluding recapture)

Local property tax revenue from M&O is revenue from local real and personal property taxes for maintenance and operations excluding recapture revenue. (

#### State Operating Funds

State operating funds are state program revenues for operations.

#### Federal Funds

Federal revenue is federal program revenues for operations.

#### Other Local

Other local is revenue realized as a result of services rendered to other school districts, revenues from tuition and fees, other revenues from local sources, and revenues from cocurricular and enterprising services and activities.

### Other Revenue

#### Local Property Tax from I&S

Local property tax from I&S is revenue from local property taxes related to interest and sinking funds for facilities. (Fund code 599, Object codes 5700-<5800)

#### State Assistance for Debt Service

State assistance for debt service is revenue from state aid provided to school districts through the Foundation School Program to assist with debt service payments. These programs are defined in Chapter 46 of the Texas Education Code and are comprised of the Instructional Facilities Allotment, Existing Debt Allotment and State Aid for Homestead exemption.

#### Other Receipts (excluding debt service financing)

Other receipts include other resources or nonoperating revenues, such as proceeds from the sale of real and personal property and nonoperating revenues for the School Breakfast Program.

### Recapture Revenue

Local Property Tax Recaptured  
Local Property Tax Recaptured comes from districts with local revenue in excess of entitlement (function code 91, Texas Education Code [TEC], Chapter 49).

### Debt Service Financing and TRS Estimate Revenue

#### Debt Service Financing Related Revenue

This is revenue derive principally from the issuance of bonds.

#### Estimated State TRS Contributions

Estimated state TRS contribution are the contributions that the state makes to the Teacher Retirement Systems for school district employees.

# **Expenditures**

### Operating Expenditures by Object

Expenditures by object exclude intergovernmental charges, except for incremental costs associated with recapture. Expenditures by object also exclude payments to juvenile justice alternative education programs.

#### Payroll Expenditures

Gross salary or wages and benefit costs for employees, including teachers, other professional personnel, and support personnel. (object codes 6110-6149)

#### Professional & Contracted Services

Expenses and expenditures for services rendered to districts by form, individuals, and other organizations, including professional services, contracted maintenance and repair services, utilities, and operating leases on rentals. (object codes 6210–6299)

#### Supplies & Materials

Expenses and expenditures for supplies and materials, including materials for operations, instructional materials, testing materials, and food service. (object codes 6310–6399)

#### Other Operating Expenditures

Expenses and expenditures for items that are necessary for operating the school district that are not captured by the above categories, including travel expenses and insurance and bonding costs. (object codes 6410–6499).

### Non-Operating Expenditures by Object

#### Debt Service

Debt service expenditures are expenditures for debt service.

#### Capital Outlay

Capital outlay expenditures are expenditures for land, buildings, and equipment.

### Operating Expenditures by Function

Expenditures by function include payroll costs (object code series 6100), professional and contracted services (object code series 6200), supplies and materials (object code series 6300), and other operating costs (object code series 6400). Several function codes are excluded:

* 61: Community services
* 71: Debt service
* 81: Facilities acquisition and construction
* 91: Contracted instructional services between public schools
* 93: Payments to fiscal agent/member districts of SSAs
* 97: Payments to tax increment fund
* 99: Other intergovernmental charges

#### Instruction

Instruction expenditures are expenditures for activities that deal directly with the interaction between teachers and students (function code 11) and expenditures for payments to juvenile justice alternative education programs (function code 95).

#### Instructional Resources & Media Services

Instructional resources/media expenditures are those used for resource centers and for establishing and maintaining libraries and other major facilities dealing with educational resources and media (function code 12).

#### Curriculum & Staff Development

Curriculum/staff development expenditures are those used to aid instructional staff in planning, developing, and evaluating the process of providing learning experiences for students (function code 13).

#### Instructional Leadership

Instructional leadership expenditures are those used for managing, directing, supervising, and providing leadership for staff who provide either instructional or instruction-related services (function code 21).

#### School Leadership

School leadership (administration) expenditures are those used for directing and managing a school campus (function code 23).

#### Guidance Counseling Services

Guidance/counseling services expenditures are those used for assessing and testing students’ abilities, aptitudes, and interests; for counseling students with respect to career and educational opportunities; and for helping students establish realistic goals (function code 31).

#### Social Work Services

Social work services expenditures are those used for activities such as investigating and diagnosing student social needs, casework and group work services for children and parents, and interpreting the social needs of students for other staff members (function code 32).

#### Health Services

Health services expenditures are those used for providing physical health services that are not direct instruction (function code 33).

#### Transportation

Transportation expenditures are those used for student (pupil) transportation (function code 34).

#### Food Services

Food service operation expenditures are those used to pay for food service operation (function code 35).

#### Extracurricular

Extracurricular expenditures (function code 36) are those used for school-sponsored activities outside of the school day that are not essential to the delivery of services for function code 11 (instruction), the function code 20 series (instructional and school leadership), or other function code 30 series (support services—student) codes.

#### General Administration

General administration expenditures are expenditures used for managing or governing the school district as an overall entity (function code 41); function code 41 covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. Incremental costs associated with TEC, Chapter 41, purchase or sale of WADA (function code 92) and charter school fund-raising (function code 81) are also included on this line.

#### Facilities Maintenance & Operations

Plant maintenance and operations expenditures are those used to keep the facilities and grounds open, clean, and comfortable; in effective working condition and a good state of repair; and insured (function code 51).

#### Security & Monitoring Services

Security and monitoring services expenditures are those used for activities to keep student and staff surroundings safe, whether students and staff are in transit to or from school, are on a campus, or are participating in school-sponsored events at another location (function code 52).

#### Data Processing Services

Data processing services expenditures are those used for in-house or contracted data processing services (function code 53).

#### Community Services

Community services expenditures are those reported with function code 61.

### Operating Expenditures by Program Intent Code

Program expenditures in the "Operating Expenditures by Program Intent Code" section exclude

* General administration (function code 41);
* Data processing services (function code 53);
* Community services (function code 61);
* Debt service (function code 71);
* Facilities acquisition and construction (function code 81);
* Fund-raising for charter schools (charter school function code 81); and
* Equity transfers (function code 91).

Because of these exclusions, this section cannot be compared to total expenditures. Program intent code 99 (undistributed) is not included in the total operating expenditures by program. This code is used for identifying costs for expenditure functions not specifically identified with a major program. Payroll costs, professional and contracted services, supplies and materials, and other operating costs (object code series 6100, 6200, 6300, and 6400 respectively) are included in program expenditures.

#### Basic Educational Services

Regular program expenditures are costs to provide the basic services for education/instruction to students not in special education (program intent code 11).

#### Gifted and Talented

Gifted and talented program expenditures are costs to assess students for program placement and provide instructional services beyond the basic educational program, designed to meet the needs of students in gifted and talented programs (program intent code 21).

#### Career and Technical

Career and technical program expenditures are costs to evaluate, place, and provide educational and/or other services to students to prepare them for gainful employment, advanced technical training, or homemaking (program intent code 22). Expenditures may include costs for apprenticeship and job training activities.

#### Students with Disabilities

These expenditures include expenditures for services to students with disabilities (special education) and the costs incurred to evaluate, place, and provide educational and/or other services to students who have individualized education programs (IEPs) approved by admission, review, and dismissal (ARD) committees (program intent code 23). IEPs are based on students' disabilities and/or learning needs.

#### State Compensatory Education

Compensatory education program expenditures are costs to use instructional strategies to reduce disparity in performance on assessment instruments or disparity in the rates of high school completion between educationally disadvantaged students, at-risk students and all other students (program intent code 24).

#### Bilingual

Bilingual program expenditures are costs to evaluate and place students and to provide them with educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition, and academic language related to required courses (program intent code 25).

**High School Allotment**

The High School Allotment provides $275 per high school student to districts to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12. (program intent code 31).

**Prekindergarten (PK)**

A child who is 3 years old is eligible for PK only if the school district operates a 3‐year‐old PK program. A child who is 5 years of age on September 1 of the current school year is **not** eligible for enrollment in a PK class. Both 3‐year‐olds and 4‐year‐olds can be served in the same PK class. PK classes must operate on a half‐day basis unless funding other than Foundation School Program funding is used to offer a full‐day PK program, as PK is state‐funded only as a half‐day program. (program intent code 32).

#### Athletics/Related Activities

These expenditures are the costs to provide for participation in competitive athletic activities, including coaching costs and the costs to provide for sponsors of drill team, cheerleaders, pep squad, or any other organized activity to support athletics, excluding band (program intent code 91).

#### Un-Allocated

Some districts use this code for costs that are not required to be coded to specific PIC (program intent code 99).

### ****Non-Operating Expenditures by PIC****

These expenditures are non-operating expenditures for PIC 65XX Debt Service and PIC 66XX Capital Outlay – Land, Buildings, and Equipment.

# **Disbursements**

### ****Total Disbursements****

#### Operating Expenditures

See the preceding sections on expenditures.

#### Recapture

These are disbursements reported with local revenue in excess of entitlement.

#### Total Other Uses

These are disbursements for special items (object code 8912), extraordinary items (object code 8913), other uses (object code 8949), losses on sale of real and personal property (object code 8951), and nonoperating expenses (object code 8989).

#### Intergovernmental Charge

"Intergovernmental" is a classification that is appropriate for disbursements from one governmental unit to another. Intergovernmental charge disbursements include the following:

* Tuition transfers (function code 91)
* Payments to fiscal agent/member districts of shared services arrangements (function code 93)
* Payments to tax increment fund (function 97)
* Other intergovernmental charges not defined above (function code 99)

#### Debt Service

These are all expenditures related to debt service.

#### Capital Projects

These are all expenditures related to capital assets – land, buildings, and equipment.

# Fund Balances (for ISDs)

#### Fund Balance

This section of the report shows the total fund balance as well as the balances for reserved, designated, and unreserved/undesignated funds.

#### Fund Balance Reconciliation

This section shows the change in the total fund balance from the previous year.

# Net Assets (for Charter Schools)

#### Net Assets

Charter schools report net assets instead of fund balances. This section of the shows the total net assets as well as net unrestricted, temporarily restricted, and permanently restricted assets.

#### Net Assets Reconciliation

This section shows the change in the total net assets from the previous year.