Texas Education Agency

About the 2016-2017 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.

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.

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, 2016, 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.

Receipts

Total Revenue
Total revenue is the district's or charter school's total revenue and includes local tax revenue, other local and intermediate revenue, state revenue, and federal revenue. Equity transfers reported under function code 91 have been excluded from the total revenue figures.

Local Tax
Local tax revenue is revenue from local real and personal property taxes (revenue object codes 5710–5719), excluding function code 91 (equity transfer) revenue.
Other Local and Intermediate
Other local and intermediate revenues are local revenues realized as a result of services rendered to other school districts, revenues from tuition and fees, other revenues from local sources, revenues from cocurricular and enterprising services and activities, and revenues from intermediate sources (revenue object codes 5720–5769).

State
State revenue is state program revenues (revenue object codes 5810–5849).

Federal
Federal revenue is federal program revenues (revenue object codes 5910–5959).

State Fiscal Stabilization Fund
State Fiscal Stabilization Fund (SFSF) revenue is federal revenue received through a state program with fund code 266 (revenue object code 5929). The amount shown for this line is the amount of Foundation School Program funding that was financed by SFSF funds distributed under the American Recovery and Reinvestment Act of 2009. This funding is included in one or more categories of the total revenue shown for the previous lines.

Total Receipts

Total Revenue
(See the preceding section.)

Equity Transfers
Equity transfers are receipts for contracted instructional services between public schools (function code 91, Texas Education Code [TEC], Chapter 41).

Total Other Resources
These are receipts reported with object codes in the 7900 series except for operating transfers in (object code 7915) and locally defined codes.

Note: Function code 91 does include wealth equalization and tuition transfers. The state funding data determine which districts are participating in equalization. The function code 91 equalization amounts are filtered out and used as a separate amount.

Fund Balances (for ISDs)

This section of the report (available after May 2017) shows the total fund balance as well as the reserved, designated, and unreserved/undesignated portions of the total fund balance. Fund balance percentages are calculated by dividing the fund balance by either the general fund total revenue amount or the all funds total revenue amount. The percentages indicate the size of the fund balance or portion of the fund balance in relation to total revenues.
Net Assets (for Charter Schools)

Charter schools report net assets instead of fund balances. This section of the report (available after May 2017) shows the total net assets as well as the unrestricted, temporarily restricted, and permanently restricted portions of the total net assets. Net assets percentages are calculated by dividing the net assets by the all funds total revenue amount. The percentages indicate the size of the net assets or portion of the net assets in relation to total revenues.

Disbursements

Total Expenditures by Object

Expenditures by object exclude intergovernmental charges (function code 90 series) except for incremental costs associated with TEC, Chapter 41, purchase or sale of WADA (function code 92, wealth equalization). Expenditures by object also exclude payments to juvenile justice alternative education programs (function code 95).

Payroll

Payroll expenditures are expenditures for payroll costs (object codes 6110–6149).

Other Operating

These are expenditures for —
- Professional and contracted services (object codes 6210–6299)
- Supplies and materials (object codes 6310–6399)
- Other operating costs (object codes 6410–6499)

Debt Service

Debt service expenditures are expenditures for debt service (object code series 6500).

Capital Outlay

Capital outlay expenditures are expenditures for land, buildings, and equipment (object series 6600).

Total 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
Community Services
Community services expenditures are those reported with function code 61.

Total Operating Expenditures

**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 Res Media**: 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 Develop**: 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 Svcs**: 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**: 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.

**Plant Maint/Operation:** 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:** 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).

**Total Disbursements**

**Total Expenditures**
See the preceding sections.

**Equity Transfers**
These are disbursements reported with function code 91.

**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)
Program Expenditures

Operating Expenditures by Program

Note: The program expenditures in the "Operating Expenditures by Program" 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.

Regular
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.
Accelerated Education
Accelerated education program expenditures are costs to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school (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).

Nondisc Alt Ed - AEP Basic Serv (Nondisciplinary Alternative Education Program—AEP Basic Services)
These expenditures are costs to provide base-level program (nonsupplemental) services to students who are separated from the regular classroom to a nondisciplinary alternative education program and are at risk of dropping out of school (program intent code 26).

Disc Alt Ed - DAEP Basic Serv (Disciplinary Alternative Education Program—DAEP Basic Services)
These expenditures are costs to provide the baseline program (nonsupplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program (program intent code 28).

Disc Alt Ed - DAEP Supplemental (Disciplinary Alternative Education Program—DAEP State Compensatory Education Supplemental Costs)
These expenditures are supplemental costs to provide services to students who are separated from the regular classroom to a disciplinary alternative education program (program intent code 29).

T1 A Schoolwide - St Comp >=40% (Title I, Part A, Schoolwide Activities Related to State Compensatory Education [SCE] and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students)
These expenditures are the SCE costs to supplement federal awards for use on Title I, Part A, schoolwide campuses with at least 40 percent educationally disadvantaged students (program intent code 30).

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).

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).