

ANTHONY INDEPENDENT SCHOOL DISTRICT
Anthony, Texas

BUDGET MANUAL FOR THE YEAR 2009-2010
September 1, 2009 to August 31, 2010

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MISSION STATEMENT

The mission of the Anthony Independent School District is to prepare all students for life and learning beyond high school taking advantage of their unique bilingual and bicultural heritage.

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INTRODUCTION

Budgeting is the process of allocating resources to the prioritized needs of a school district. Although budget formats and policies are by no means uniform in districts, formal budgets play a far more important role in the planning, control, and evaluation of school district operations than in those of privately owned organizations. In school districts the adoption of a budget implies that a set of decisions have been made by school board members and district administrators which culminate in matching a district's resources with its needs. The budget is also an output of the planning process. The budget provides an important tool for the control and evaluation of a district's sources and uses of resources. With the integration of the accounting and budgeting systems with the planning process, administrators are able to execute and control the activities that have been authorized by the Board of Trustees through the budget. These activities help the Trustees and administration evaluate performance based upon comparisons between budgeted and actual operations.

LEGAL REQUIREMENTS FOR BUDGETS

Chapter 44, subchapter A of the *Texas Education Code* establishes the legal basis for budget development in school districts. The following seven items summarizes the legal requirements from the Code:

1. The Superintendent is the budget officer for the district and prepares or causes the budget to be prepared.
2. The district budget must be prepared by a date set by the State Board of Education, which is currently August 20.
3. The Superintendent designates the finance officer or other designee to assist in the preparation of the budget.
4. The president of the Board of Trustees must call a public meeting of the Board, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
5. No funds may be expended in any manner other than as provided for in the adopted budget. The Board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
6. The budget must be prepared in accordance with GAAP (Generally Accepted Accounting Principles) and state guidelines.
7. The budget must be legally adopted before the adoption of the tax rate.

TEA LEGAL REQUIREMENTS

The Texas Education Agency (TEA) has developed additional requirements for district budget preparation as follows:

1. The budget must be adopted by the Board of Trustees no later than August 31.
2. Minutes from the District's board meetings will be used by TEA to record adoption of any amendments to the budget.
3. Budgets for the General Fund, the Food Service Fund (whether accounted for in a Special Revenue Fund or Enterprise Fund), and the Debt Service Fund must be included in the official district budget.
4. The officially adopted district budget must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. Revenues, other uses, and fund balances must be reported by fund, function, object (at the second level), organization, fiscal year, program, and amount.
5. A district must amend the official budget before exceeding a functional expenditure category, i.e., instruction, administration, etc., in the total district budget.

SITE BASED BUDGETING

Site based budgeting generally involves the granting of increased budgetary authority to the campus level. Campuses are normally allocated a certain level of resources over which they have authority to allocate to educational and support services. These budgetary allocations are meant to cover those areas over which campus decision-makers have control. For example, campuses with budget staffing authority would be allocated funds for staff costs. In contrast, campuses in a district where staffing decisions are made centrally may not be granted funds for staff costs. These staff costs would be budgeted at the district level. This is the case in the Anthony Independent School District. Even though the principal at each campus has control over the staffing of teachers and other personnel, these costs and the associated fringe benefits are budgeted at the district level. Site-based budgeting takes many forms and may be implemented by districts to varying degrees.

The main advantage of site-based budgeting is that it allows school personnel to make budgetary decisions for their own campuses. Thus, those who best understand student needs at the campus level plan how funds are used to meet them. This decentralization of budgetary authority may also be a means of increasing school accountability. Another potential advantage of site-based budgeting is increasing the level of participation of both campus staff and parents in budget development process. Many site based budgeting systems create committees composed of campus staff, parents, and other community members to determine campus budgetary allocations. These committees give parents and

other community members a voice in school budgeting from its inception, rather than merely when the budget is presented for public review by the district's board.

The Anthony Independent School District does have such a committee set up. It is called the Campus Improvement Team (CIT) and it consists of the principal, staff members, teachers and parents. This team compiles a plan for its campus and outlines the objectives for improving the students' education. The allocation of funds on a lump-sum basis to each campus will allow the CIC to allocate the necessary educational funds and decide how these funds should be expended.

TEXAS EDUCATION CODE - SUBCHAPTER C. SPECIAL ALLOTMENTS

§ 42.151. SPECIAL EDUCATION

(a) For each student in average daily attendance in a special education program under Subchapter A, Chapter 29, in a mainstream instructional arrangement, a school district is entitled to an annual allotment equal to the adjusted basic allotment multiplied by 1.1. For each full-time equivalent student in average daily attendance in a special education program under Subchapter A, Chapter 29, in an instructional arrangement other than a mainstream instructional arrangement, a district is entitled to an annual allotment equal to the adjusted basic allotment multiplied by a weight determined according to instructional arrangement as follows:

Homebound	5.0
Hospital class	3.0
Speech therapy	5.0
Resource room	3.0
Self-contained, mild & moderate, regular campus	3.0
Self-contained, severe regular campus	3.0
Off home campus	2.7
Nonpublic day school	1.7
Vocational adjustment class	2.3

(b) A special instructional arrangement for students with disabilities residing in care and treatment facilities, other than state schools, whose parents or guardians do not reside in the district providing education services shall be established under the rules of the State Board of Education. The funding weight for this arrangement shall be 4.0 for those students who receive their education service on a local school district campus. A special instructional arrangement for students with disabilities residing in state schools shall be established under the rules of the State Board of Education with a funding weight of 2.8.

(c) For funding purposes, the number of contact hours credited per day for each student in the off home campus instructional arrangement may not exceed the contact hours credited per day for the multidistrict class instructional arrangement in the 1992-1993 school year.

(d) For funding purposes the contact hours credited per day for each student in the resource room; self-contained, mild and moderate; and self-contained, severe, instructional arrangements may not exceed the average of the statewide total contact

hours credited per day for those three instructional arrangements in the 1992-1993 school year.

- (e) The State Board of Education by rule shall prescribe the qualifications an instructional arrangement must meet in order to be funded as a particular instructional arrangement under this section. In prescribing the qualifications that a mainstream instructional arrangement must meet, the board shall establish requirements that students with disabilities and their teachers receive the direct, indirect, and support services that are necessary to enrich the regular classroom and enable student success.
- (f) In this section, "full-time equivalent student" means 30 hours of contact a week between a special education student and special education program personnel.
- (g) The State Board of Education shall adopt rules and procedures governing contracts for residential placement of special education students. The legislature shall provide by appropriation for the state's share of the costs of those placements.
- (h) Funds allocated under this section, other than an indirect cost allotment established under State Board of Education rule, must be used in the special education program under Subchapter A, Chapter 29.
- (i) The agency shall encourage the placement of students in special education programs, including students in residential instructional arrangements, in the least restrictive environment appropriate for their educational needs.
- (j) Each year, the agency shall make and disseminate to each school district a list of those districts that maintain for two successive years a ratio of full-time equivalent students placed in partially or totally self-contained classrooms to the number of full-time equivalent students placed in resource room or mainstream instructional arrangements that is 25 percent higher than the statewide average ratio.
- (k) A school district that provides an extended year program required by federal law for special education students who may regress is entitled to receive funds in an amount equal to 75 percent, or a lesser percentage determined by the commissioner, of the adjusted basic allotment or adjusted allotment, as applicable, for each full-time equivalent student in average daily attendance, multiplied by the amount designated for the student's instructional arrangement under this section, for each day the program is provided divided by the number of days in the minimum school year. The total amount of state funding for extended year services under this section may not exceed \$10 million per year. A school district may use funds received under this section only in providing an extended year program.
 - (l) From the total amount of funds appropriated for special education under this section, the commissioner shall withhold an amount specified in the General Appropriations Act, and distribute that amount to school districts for programs under Section 29.014. The program established under that section is required only in school districts in which the program is financed by funds distributed under this subsection and any other funds available for the program. After deducting the amount withheld under this subsection from the total amount appropriated for special education, the commissioner shall reduce each district's allotment proportionately and shall allocate funds to each district accordingly.

Added by Acts 1995, 74th Leg., ch. 260, § 1, eff. May 30, 1995. Amended by Acts 2003, 78th Leg., ch. 545, § 1, eff. Sept. 1, 2003.

§ 42.152. COMPENSATORY EDUCATION ALLOTMENT.

- (a) For each student who is educationally disadvantaged or who is a student who does not have a disability and resides in a residential placement facility in a district in which the student's parent or legal guardian does not reside, a district is entitled to an annual allotment equal to the adjusted basic allotment multiplied by 0.2, and by 2.41 for each full-time equivalent student who is in a remedial and support program under Section 29.081 because the student is pregnant.
- (b) For purposes of this section, the number of educationally disadvantaged students is determined:
 - (1) by averaging the best six months' enrollment in the national school lunch program of free or reduced-price lunches for the preceding school year; or
 - (2) in the manner provided by commissioner rule, if no campus in the district participated in the national school lunch program of free or reduced-price lunches during the preceding school year.
- (c) Funds allocated under this section shall be used to fund supplemental programs and services designed to eliminate any disparity in performance on assessment instruments administered under Subchapter B, Chapter 39, or disparity in the rates of high school completion between students at risk of dropping out of school, as defined by Section 29.081, and all other students. Specifically, the funds, other than an indirect cost allotment established under State Board of Education rule, which may not exceed 15 percent, may be used to meet the costs of providing a compensatory, intensive, or accelerated instruction program under Section 29.081 or an alternative education program established under Section 37.008 or to support a program eligible under Title I of the Elementary and Secondary Education Act of 1965, as provided by Pub. L. No. 103-382 and its subsequent amendments, and by federal regulations implementing that Act, at a campus at which at least 40 percent of the students are educationally disadvantaged. In meeting the costs of providing a compensatory, intensive, or accelerated instruction program under Section 29.081, a district's compensatory education allotment shall be used for costs supplementary to the regular education program, such as costs for program and student evaluation, instructional materials and equipment and other supplies required for quality instruction, supplemental staff expenses, salary for teachers of at-risk students, smaller class size, and individualized instruction. A home-rule school district or an open-enrollment charter school must use funds allocated under Subsection (a) for a purpose authorized in this subsection but is not otherwise subject to Subchapter C, Chapter 29. Notwithstanding any other provisions of this section:
 - (1) to ensure that a sufficient amount of the funds allotted under this section are available to supplement instructional programs and services, no more than 18 percent of the funds allotted under this section may be used to fund disciplinary alternative education programs established under Section 37.008;
 - (2) the commissioner may waive the limitations of Subdivision (1) upon an annual petition, by a district's board and a district's site-based decision making committee, presenting the reason for the need to spend supplemental compensatory education funds on disciplinary alternative education programs under Section 37.008, provided that:

- (A) the district in its petition reports the number of students in each grade level, by demographic subgroup, not making satisfactory progress under the state's assessment system; and
- (B) the commissioner makes the waiver request information available annually to the public on the agency's website; and
- (3) for purposes of this subsection, a program specifically designed to serve students at risk of dropping out of school, as defined by Section 29.081, is considered to be a program supplemental to the regular education program, and a district may use its compensatory education allotment for such a program.
- (c-1) Notwithstanding Subsection (c), funds allocated under this section may be used to fund in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g):
 - (1) an accelerated reading instruction program under Section 28.006(g); or
 - (2) a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003.
- (c-2) Notwithstanding Subsection (c), funds allocated under this section may be used to fund a district's mentoring services program under Section 29.089.
- (d) The agency shall evaluate the effectiveness of accelerated instruction and support programs provided under Section 29.081 for students at risk of dropping out of school.
- (e) The commissioner may:
 - (1) retain a portion of the total amount allotted under Subsection (a) that the commissioner considers appropriate to finance intensive accelerated instruction programs and study guides provided under Sections 39.024(b) and (c); and
 - (2) reduce each district's tier one allotments in the same manner described for a reduction in allotments under Section 42.253.
- (f) From the total amount of funds appropriated for allotments under this section, the commissioner shall, each fiscal year, withhold an amount to be determined by the commissioner, but not less than \$10,000,000, and distribute that amount for programs under Section 29.085. In distributing those funds, preference shall be given to a school district that received funds for a program under Section 29.085 for the preceding school year. The program established under that section is required only in school districts in which the program is financed by funds distributed under this section and any other funds available for the program.
- (g) The commissioner shall coordinate the funds withheld under Subsection (f) and any other funds available for the program and shall distribute those funds. To receive funds for the program, a school district must apply to the commissioner. The commissioner shall give a preference to the districts that apply that have the highest concentration of students who are pregnant or who are parents.
- (h) After deducting the amount withheld under Subsection (f) from the total amount appropriated for the allotment under Subsection (a), the commissioner shall reduce each district's tier one allotments in the same manner described for a reduction in allotments under Section 42.253 and shall allocate funds to each district accordingly.
- (i) From the total amount of funds appropriated for allotments under this section, the commissioner shall, each fiscal year, withhold \$7,500,000 or a greater amount as

determined in the General Appropriations Act and distribute that amount for programs under Subchapter A, Chapter 33. A program established under that subchapter is required only in school districts in which the program is financed by funds distributed under this section or other funds distributed by the commissioner for a program under that subchapter. In distributing those funds, preference shall be given to a school district that received funds for a program under this subsection for the preceding school year.

- (j) The commissioner shall coordinate the funds withheld under Subsection (i) and any other funds available for the program and shall distribute those funds. To receive funds for the program, a school district must apply to the commissioner. The commissioner shall give a preference to the districts that apply that have the highest concentration of at-risk students. For each school year that a school district receives funds under this section, the district shall allocate an amount of local funds for school guidance and counseling programs that is equal to or greater than the amount of local funds that the school district allocated for that purpose during the preceding school year.
- (k) After deducting the amount withheld under Subsection (i) from the total amount appropriated for the allotment under Subsection (a), the commissioner shall reduce each district's tier one allotments in the same manner described for a reduction in allotments under Section 42.253.
- (l) From the total amount of funds appropriated for allotments under this section, the commissioner shall, each fiscal year, withhold the amount of \$2.5 million for transfer to the investment capital fund under Section 7.024.
- (m) From the total amount of funds appropriated for allotments under this section, the commissioner may withhold an amount not exceeding \$1 million each fiscal year and distribute the funds to school districts that incur unanticipated expenditures resulting from a significant increase in the enrollment of students who do not have disabilities and who reside in residential placement facilities.
- (n) After deducting the amount withheld under Subsection (l) from the total amount appropriated for the allotment under Subsection (a), the commissioner shall reduce each district's allotment under Subsection (a) proportionately and shall allocate funds to each district accordingly.
- (o) After deducting the amount withheld under Subsection (m) from the total amount appropriated for the allotment under Subsection (a), the commissioner shall reduce each district's allotment under Subsection (a) proportionately.
- (p) The commissioner shall:
 - (1) withhold, from the total amount of funds appropriated for allotments under this section, an amount sufficient to finance extended year programs under Section 29.082 not to exceed five percent of the amounts allocated under this section; and
 - (2) give priority to applications for extended year programs to districts with high concentrations of educationally disadvantaged students.
- (q) The State Board of Education, with the assistance of the comptroller, shall develop and implement by rule reporting and auditing systems for district and campus expenditures of compensatory education funds to ensure that compensatory education funds, other than the indirect cost allotment, are spent only to supplement the regular education program as required by Subsection (c). The reporting requirements shall be

managed electronically to minimize local administrative costs. A district shall submit the report required by this subsection not later than the 150th day after the last day permissible for resubmission of information required under Section 42.006.

- (q-1) The commissioner shall develop a system to identify school districts that are at high risk of having used compensatory education funds other than in compliance with Subsection (c) or of having inadequately reported compensatory education expenditures. If a review of the report submitted under Subsection (q), using the risk-based system, indicates that a district is not at high risk of having misused compensatory education funds or of having inadequately reported compensatory education expenditures, the district may not be required to perform a local audit of compensatory education expenditures and is not subject to on-site monitoring under this section.
- (q-2) If a review of the report submitted under Subsection (q), using the risk-based system, indicates that a district is at high risk of having misused compensatory education funds, the commissioner shall notify the district of that determination. The district must respond to the commissioner not later than the 30th day after the date the commissioner notifies the district of the commissioner's determination. If the district's response does not change the commissioner's determination that the district is at high risk of having misused compensatory education funds or if the district does not respond in a timely manner, the commissioner shall:
 - (1) require the district to conduct a local audit of compensatory education expenditures for the current or preceding school year;
 - (2) order agency staff to conduct on-site monitoring of the district's compensatory education expenditures; or
 - (3) both require a local audit and order on-site monitoring.
- (q-3) If a review of the report submitted under Subsection (q), using the risk-based system, indicates that a district is at high risk of having inadequately reported compensatory education expenditures, the commissioner may require agency staff to assist the district in following the proper reporting methods or amending a district or campus improvement plan under Subchapter F, Chapter 11. If the district does not take appropriate corrective action before the 45th day after the date the agency staff notifies the district of the action the district is expected to take, the commissioner may:
 - (1) require the district to conduct a local audit of the district's compensatory education expenditures; or
 - (2) order agency staff to conduct on-site monitoring of the district's compensatory education expenditures.
- (q-4) The commissioner, in the year following a local audit of compensatory education expenditures, shall withhold from a district's foundation school fund payment an amount equal to the amount of compensatory education funds the agency determines were not used in compliance with Subsection (c). The commissioner shall release to a district funds withheld under this subsection when the district provides to the commissioner a detailed plan to spend those funds in compliance with Subsection (c).

- (r) The commissioner shall grant a one-year exemption from the requirements of Subsections (q)-(q-4) to a school district in which the group of students who have failed to perform satisfactorily in the preceding school year on an assessment instrument required under Section 39.023(a), (c), or (l) subsequently performs on those assessment instruments at a level that meets or exceeds a level prescribed by commissioner rule. Each year the commissioner, based on the most recent information available, shall determine if a school district is entitled to an exemption for the following school year and notify the district of that determination.
- (s) Expired.
- (t) A reduction made under this section or the General Appropriations Act in the allotment under this section does not affect the computation of students in weighted average daily attendance for purposes of Subchapter F.
- (u) Expired
- (v) Expired

Added by Acts 1995, 74th Leg., ch. 260, § 1, eff. May 30, 1995. Amended by Acts 1997, 75th Leg., ch. 1071, § 16, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 396, § 1.13, eff. Sept. 1, 1999; Acts 2001, 77th Leg., ch. 725, § 11, eff. June 13, 2001; Acts 2001, 77th Leg., ch. 1156, § 4, 12, eff. Sept. 1, 2001; Acts 2003, 78th Leg., ch. 201, § 30, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 253, § 1, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 783, § 2, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 785, § 57, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 903, § 3, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 1276, § 6.009, eff. Sept. 1, 2003; Acts 2005, 79th Leg., ch. 728, § 23.001(17), eff. Sept. 1, 2005.

§ 42.153. BILINGUAL EDUCATION ALLOTMENT.

- (a) For each student in average daily attendance in a bilingual education or special language program under Subchapter B, Chapter 29, a district is entitled to an annual allotment equal to the adjusted basic allotment multiplied by 0.1.
- (b) Funds allocated under this section, other than an indirect cost allotment established under State Board of Education rule, must be used in providing bilingual education or special language programs under Subchapter B, Chapter 29, and must be accounted for under existing agency reporting and auditing procedures.
- (c) A district's bilingual education or special language allocation may be used only for program and student evaluation, instructional materials and equipment, staff development, supplemental staff expenses, salary supplements for teachers, and other supplies required for quality instruction and smaller class size.

Added by Acts 1995, 74th Leg., ch. 260, § 1, eff. May 30, 1995.

§ 42.154. CAREER AND TECHNOLOGY EDUCATION ALLOTMENT

- (a) For each full-time equivalent student in average daily attendance in an approved career and technology education program in grades nine through 12 or in career and technology education programs for students with disabilities in grades seven through 12, a district is entitled to an annual allotment equal to the adjusted basic allotment multiplied by a weight of 1.35.

- (b) In this section, "full-time equivalent student" means 30 hours of contact a week between a student and career and technology education program personnel.
- (c) Funds allocated under this section, other than an indirect cost allotment established under State Board of Education rule, must be used in providing career and technology education programs in grades nine through 12 or career and technology education programs for students with disabilities in grades seven through 12 under Sections 29.182, 29.183, and 29.184.
- (d) The commissioner shall conduct a cost-benefit comparison between career and technology education programs and mathematics and science programs.
- (e) Out of the total statewide allotment for career and technology education under this section, the commissioner shall set aside an amount specified in the General Appropriations Act, which may not exceed an amount equal to one percent of the total amount appropriated, to support regional career and technology education planning. After deducting the amount set aside under this subsection from the total amount appropriated for career and technology education under this section, the commissioner shall reduce each district's tier one allotments in the same manner described for a reduction in allotments under Section 42.253.

Added by Acts 1995, 74th Leg., ch. 260, § 1, eff. May 30, 1995. Amended by Acts 2003, 78th Leg., ch. 201, § 31, eff. Sept. 1, 2003.

§ 42.156. GIFTED AND TALENTED STUDENT ALLOTMENT.

- (a) For each identified student a school district serves in a program for gifted and talented students that the district certifies to the commissioner as complying with Subchapter D, Chapter 29, a district is entitled to an annual allotment equal to the district's adjusted basic allotment as determined under Section 42.102 or Section 42.103, as applicable, multiplied by .12 for each school year or a greater amount provided by appropriation.
- (b) Funds allocated under this section, other than the amount that represents the program's share of general administrative costs, must be used in providing programs for gifted and talented students under Subchapter D, Chapter 29, including programs sanctioned by International Baccalaureate and Advanced Placement, or in developing programs for gifted and talented students. Each district must account for the expenditure of state funds as provided by rule of the State Board of Education. If by the end of the 12th month after receiving an allotment for developing a program a district has failed to implement a program, the district must refund the amount of the allotment to the agency within 30 days.
- (c) Not more than five percent of a district's students in average daily attendance are eligible for funding under this section.
- (d) If the amount of state funds for which school districts are eligible under this section exceeds the amount of state funds appropriated in any year for the programs, the commissioner shall reduce each district's tier one allotments in the same manner described for a reduction in allotments under Section 42.253.
- (e) If the total amount of funds allotted under this section before a date set by rule of the State Board of Education is less than the total amount appropriated for a school year,

the commissioner shall transfer the remainder to any program for which an allotment under Section 42.152 may be used.

- (f) After each district has received allotted funds for this program, the State Board of Education may use up to \$500,000 of the funds allocated under this section for programs such as MATHCOUNTS, Future Problem Solving, Odyssey of the Mind, and Academic Decathlon, as long as these funds are used to train personnel and provide program services. To be eligible for funding under this subsection, a program must be determined by the State Board of Education to provide services that are effective and consistent with the state plan for gifted and talented education.

Added by Acts 1995, 74th Leg., ch. 260, § 1, eff. May 30, 1995.

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IMPORTANT CONSIDERATIONS

BUDGET PREPARATION INVOLVEMENT

The budget preparation process and guidelines should be established through interaction between the school board and the superintendent. Thus, the delegation of budget responsibilities among district administrators (district-wide) and individual campuses (site-based) will reflect consensus of the School Board and the Superintendent.

At the district level, the following individuals should be involved in budget development:

- District Education Improvement Council
- Program Administrators
- Department Directors
- CFO
- Superintendent
- Board of Trustees

At campus level, the following individuals should be involved in budget development:

- Campus Staff
- Campus Improvement Team (CIT) composed of:
 - Elected campus staff
 - Community members
 - Parents
- Principals

BUDGET PRIORITIES

The budget priorities are a list of specific items to be considered in the development of the next school year's budget. This list is prepared by the Superintendent and submitted to the Board of Trustees. This list may contain special expenditures that need consideration for the next school year's budget, such as additional personnel and services for the new schools.

BUDGET CALENDAR

The CFO prepares the budget calendar in February of the current school year for the next school year. For example, the calendar for 2009-2010 fiscal year is prepared in January of 2009. The budget calendar is submitted for approval to the Board of Trustees in February of the current school year.

DEVELOPMENT OF BUDGETS

The development of campus and department budgets must follow the budget preparation instructions issued by the Superintendent and CFO. The CFO and Finance Director also prepare the revenue side of the district budget. The campus and department budgets become part of the overall district budget submitted to the Board of Trustees for adoption. Each campus and department budget should be developed and driven by the educational needs of the District with a focus on the District's long-term educational goals and objectives.

BUDGET PROCEDURES FOR CAMPUSES AND DEPARTMENTS

BUDGET PREPARATION PROCESS

The support departments in the District, other than the campuses, should prepare their budgets based on the needs assessment in various areas. Supplies and materials needed to run various programs should be included in that particular department's budget as well as the campuses. The amounts allocated to campuses must be based on an equitable allocation factors such as student population of each particular program.

Campus budgets are at the discretion of the campus under the site-based decision-making model. The first step in the campus budgeting process should be the identification of a school's goals and objectives by the principal and the school's Campus Improvement Team. These goals and objectives should be driven by the educational needs of the campus. In addition, the school's goals and objectives should be aligned with long-term district educational goals, campus improvement plans, and the district's technology plan.

STEPS TO FOLLOW DURING THE BUDGET PROCESS

- 1) The Superintendent or CFO will email a copy of the budget instruction booklet for the 2009-2010 budget process to the campus principal and department directors by **March of 2009**.
- 2) The CFO will provide budget training to Support Service Department Directors, the Finance Director will provide budget training to principals and CIT members in March 2009. Specific dates will be e-mailed to impact parties 2-weeks prior to the training.
- 3) Each individual campus principal will receive, from the Superintendent, a budget allocation (based on student population) for instruction and staff development needs by **March 2009**.
- 4) Each department will receive a budget allocation from the CFO by **March 2009**.
- 5) Each campus principal will disseminate the data to their respective CIT as they work towards allocating funds according to their needs assessment as summarized in campus plans and/or district goals and objectives that have been prioritized by the campus CIT and DEIC. Please note that campuses must include their Campus Improvement Team in the preparation of their budget.
- 6) The proposed budget will be "input" into the RSCCC Budget Module by **April 2009**.
- 7) The Superintendent, CFO and impacted administrators will conduct budget hearings to evaluate budget requests. These hearings will take place in **April 2009**.

- 8) **In June and/or July**, the compiled budgets of all campuses and departments will be presented to the board for their review. At this time, principals and directors may be called upon to explain and defend their budget requests to the Board.
- 9) The Board of Trustees is scheduled to approve the overall District's budget before **August 31, 2009**.
- 10) Upon approval of the budget by the Board of Trustees, the final copy of the budget will be sent to each principal and director.

ITEMS TO REMEMBER DURING THE SCHOOL YEAR

- 1) **Budget Changes:** Each campus or campus is allowed to request a budget change within functions (i.e. function 11 to function 11). The site administrator must submit a completed Budget Change Form to the CFO. Budget change requests will not be processed without an acceptable reason/purpose for transferring funds.
- 2) **Budget Amendment:** A transfer of funds between functions requires Board of Trustee approval. The site administrator requesting transfer of funds between functions must submit a completed [1] Executive Summary [to include specific reasons/purpose for transferring the funds] and a [2] completed Budget Amendment Form to the Superintendent with a copy to the CFO. Budget Amendment requests and corresponding documentation is due eight [8] days before the actual Board Meeting Date. Requests that are not submitted on a timely basis will delay presentation to Board of Trustees for approval purposes. Please plan ahead!

**ANTHONY INDEPENDENT SCHOOL DISTRICT
ACCOUNT COMPONENTS FOR CAMPUSES AND DEPARTMENTS
FISCAL YEAR 2009-2010**

ACCOUNT CODING SCHEME

199.11.6399.00.001.0.11

199-FUND
11-FUNCTION
6399-CLASS OBJECT
00-SUB-OBJECT
001-ORGANIZATION
0-FISCAL YEAR
11-PROGRAM CODE

The following information will provide explanations on the account components of the Anthony Independent School District

FUND

(QUESTION: How is the expenditure financed?)

A three-digit code to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group; the second and third digit specifies the fund. For example, the local maintenance fund for fiscal year 2010 (school year 2009-2010) will be coded 199. The first 1 indicates the General fund, the 99 specifies local maintenance. There are different fund types to record our financial transactions. The two largest fund types are the local maintenance fund (Operating Fund) and special revenue funds.

FUNDS

- 101 Food Service Fund - This fund classification must be used to account for food service activities required by the National School Breakfast and Lunch Program. This program is funded by the federal government and provides students with free and reduce priced breakfast and lunches. These activities include salaries and fringe benefits for Food Service personnel at campuses as well as supplies, materials and contracted services.
- 175 E-Rate - This fund classification must be used to account for the E-Rate Program portion for which the District is responsible for. Historically, the District's portion equals ten (10) percent of the total and the E-Rate Program discounts the remaining ninety percent (90%).

199 Local Maintenance (Operating Fund) - This fund classification must be used to account for transactions in which the local governing board has wide discretion to use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources not identified on warrants for foundation entitlement.

Special Revenue - Federal Programs

204 ESEA Title IV, Drug Free Schools and Communities

211 ESEA, Title I Part A - Improving Basic Programs

224 IDEA - Part B, Formula

225 IDEA - Part B, Preschool

242 Summer Feeding Program, Department of Human Services (DHS)

243 Tech Prep - Grant

255 ESEA Title II, Part A - Teacher and Principal Training and Recruiting

262 ESEA Title II, Part D – Enhancing Education through Technology

262 Vision 2020 Grant (Sub Object 55)

269 ESEA Title V, Part A – Innovative Programs

270 Title VI, Part B, Rural and Low Income Grant

272 Medicaid Administrative Claim

280 Gear-Up Grant

331 Shared Services - Career and Technical - (Carl Perkins)

350 ESEA Title III, Part A - English Language Acquisition and Language Enhancement

401 Optional Extended Year Program

404 Student Success Initiative (ARI & AMI)

- 404 Student Success Initiative (Reading – Elementary School)
- 409 TSTEM
- 411 Technology Allotment
- 423 Student Success Initiative – LEP Grant
- 425 Texas Fitness Grant
- 427 Student Club Grant
- 428 High School Initiative Allotment
- 429 Governors Education Excellence Program

Other Funds

- 599 Debt Service
- 699 Capital Projects
- 836 Scholarship Fund
- 865 Campus Activity Funds

FUNCTION

(QUESTION: Why was the expenditure made?)

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school district transport students to school, teaches students, feed students, and provide health services. The groups of functions available for AISD are:

- **1X** - Instruction and Instructional-Related Services: This function code series is used for expenditures that 1) Provide direct interaction between staff and students to achieve learning and 2) Provide staff members with the appropriate resources to achieve the appropriate student learning outcomes through either materials or development.
- **2X** - Instructional and School Leadership: This function code series is used for expenditures that relates to the managing, directing, supervising, and leadership of staff who are providing either instructional or instructional-related services. This function code series also includes the general management and leadership of a school campus.
- **3X** - Support Services - Student (Pupil): This function code series is used for expenditures that are used directly for non-instructional student activities or services, including administrative and supervisory costs that are non-general in nature and are incurred directly and exclusively for a non-instructional student activity or service.
- **4X** - Administrative Support Services: A function code series for the overall general administrative support services of the school district.
- **5X** - Support Services - Non-Student Based: This function code series is used for expenditures that are used for school district support services that are non-student based (as opposed to the Function 30 series that includes cost directly related to providing services to students or are previously defined).
- **6X** - Ancillary Services: This function code series is used for expenditures that are for school district support services supplemental to the operation of the school district.
- **7X** - Debt Service: This function code series is used for expenditures that used for the payment of debt principal and interest.
- **8X** - Capital Outlay: This function code series is used for expenditures that are acquisitions, construction, or major renovation of school district facilities.

FUNCTIONS

- 11 Instruction - This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia, and correspondence. This function includes expenditures for direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students. Certain expenditures must be accounted for by organization code and program intent code. School districts are encouraged to use appropriate program intent codes for all other costs that are directly attributable to a specific program intent code. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory. If specific program intent codes are not used, the school district is to use program intent code 99 (undistributed).

- 12 Instructional Resources and Media Services - This function is used for expenditures that are directly and exclusively for resources centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

- 13 Curriculum Development and Instructional Staff Development - This function is used for expenditures that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures includes in-service training and other staff development for instructional or instructional-related personnel (functions 11, 12, and 13) of the school district. This function also includes expenditures related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

- 21 Instructional Leadership - This function is used for expenditures that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services. Program intent/organization accounting is mandatory for all payroll costs recorded in this function. School districts are encouraged to use appropriate program and organization codes for all costs that are directly attributable to a specific program and/or organization.

23 School Leadership - This function is used for expenditures that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principal and other assistants while they:

- Supervise all operation of the campus
- Evaluate staff members of the campus
- Assign duties to staff members maintaining the records of the students on the campus
- Coordinate school instructional activities with those of the entire school district

31 Guidance, Counseling and Evaluation Services - This function is used for expenditures that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling. Program intent/organization accounting is mandatory for all payroll costs recorded in this function. School districts are encouraged to use appropriate program and organization codes for all costs that are directly attributable to a specific program and/or organization.

32 Social Work Services - This function is used for expenditures that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community
- Casework and group work services for the child, parent or both
- Interpreting the social needs of students for other staff members
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs (This includes referrals to and interaction with other governmental agencies).

Program /organization accounting is mandatory for all payroll costs recorded in this function. School districts are encouraged to use appropriate program and organization codes for all costs that are directly attributable to a specific program and/or organization.

- 33 Health Services - This function is used for expenditures that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services. Program intent/organization accounting is mandatory for all payroll costs recorded in this function. School districts are encouraged to use appropriate program and organization codes for all costs that are directly attributable to a specific program and/or organization.
- 34 Student (Pupil) Transportation - This function is used for transporting students to and from school. Expenditures for regular bus routes to and from school are to be recorded using the 99 (undistributed) program intent code and the 999 (undistributed) organization code (PEIMS). Expenditures for transportation specifically and exclusively for purposes of transporting students relating to program codes such as Career and Technology and Services to Students with Disabilities (Special Education), etc., are to be recorded in Function 34 with the appropriate program codes.
- 35 Food Services - This function is used for food service operation expenditures, including the cost of food, labor, and other expenditures necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures are used directly and exclusively for supervision and maintenance of a food service operation. Program intent/organization accounting is mandatory for all payroll costs recorded in this function. School districts are encouraged to use appropriate program and organization codes for all costs that are directly attributable to a specific program and/or organization.
- 36 Co-curricular/Extracurricular Activities - This function is used school-sponsored activities during or after the school day that are essential to the delivery of services for Function 11, the Function code 20 series or other Function code 30 series. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

Co-curricular activities are those activities that are not essential to instructional program but enhance the curriculum and include University Interscholastic League (UIL) competition such as one-act plays, speech, debate, band, etc.

Extracurricular activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheerleading) that exist because of athletics.

- 36 Co-curricular/Extracurricular Activities (Cont'd)
Certain expenditures must be accounted for by program intent code. School districts are encouraged to use appropriate program intent codes for all other costs that are directly attributable to a specific program.
- 41 General Administration - This function is for the purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district. Program intent code 99 is to be used for all expenditures for Function 41. The organization codes specified in the 700 organization code group are the only organization to be used with Function 41 costs and may not be used in any other function, other than specific costs in Function 53 (Data Processing) that relate to the functions of the business office.
- 51 Plant Maintenance and Operations - This function is used for activities to keep the physical plant and grounds open, clean, comfortable, safe, and in effective working condition and state of repair. This function is used to record expenditures for the maintenance and operation of the physical plant and grounds. This function also includes expenditures associated with warehousing and receiving services. Program /organization accounting is not mandatory for this function. School districts are encouraged to use appropriate program/organization codes for all costs that are directly attributable to a specific program and/or organization.
- 52 Security and Monitoring Services - This function is used for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.
- 53 Data Processing Services - This function is for data processing services, whether in-house or contracted. Examples of Function 53 costs are computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, accounting and human resources/personnel. Personal Computers (PCs) that stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, networked or stand-alone microcomputers that provide services to multiple functions are to be recorded here. Program intent/organization accounting is mandatory for all payroll costs recorded in this function. School districts are encouraged to use appropriate program and organization codes for all costs that are directly attributable to a specific program and/or organization.

- 61 Community Services - This function is used for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any propriety types of services incurred for outside entities in the community. Program /organization accounting is mandatory for all payroll costs recorded in this function. School districts are encouraged to use appropriate program and organization codes for all costs that are directly attributable to a specific program and/or organization.
- 71 Debt Service - This function is used for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable - Current Year. For this function the school district is to use program intent code 99 (undistributed) and organization code 999 (undistributed).
- 81 Facilities Acquisition and Construction - This function is used by school districts for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions. Certain expenditures must be accounted for by program intent codes. If specific program intent codes are not used, the school district is to use program intent code 99 (undistributed).

Expenditure Object Codes
(QUESTION: What was purchased?)

Expenditures should be classified by the major object classes according to the types of items purchased or services obtained. An expenditure identifies the nature and object of an account, or a transaction. The school district's accounting records are to reflect expenditures at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System (PEIMS) reporting (actual data) purposes. The major expenditure areas are:

61XX - 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 a working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to, during, or after the normal employment period of hours, if the services or tasks performed are at the general direction of the school district, the amount paid to that employee is considered a payroll cost.

62XX - PROFESSIONAL AND CONTRACTED SERVICES: This major classification is used to record expenditures for services rendered to the school districts 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 for employee benefits such as health insurance are classified to the appropriate code in the 6100 series of accounts. Normally, professional and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

63XX - SUPPLIES AND MATERIALS: This major classification includes all expenditures for supplies and materials.

64XX - OTHER OPERATING COSTS: This major classification is used to classify expenditures for items other than Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Service, and Capital Outlay that are necessary for the operation of the school district.

65XX - DEBT SERVICE: This major classification includes all expenditures for debt service. All debt service object codes must be used only with Function 71, Debt Service.

66XX - CAPITAL OUTLAY - LAND, BUILDINGS, AND EQUIPMENT: This major classification is used to classify expenditures for fixed assets.

OBJECTS
EXPENDITURES

61XX Expenditures

- 6112 Salaries or Wages for Substitute Teachers
This code is used to classify the gross salary and wage expenditures for substitute teachers and may be used with Function 11 (Instruction) and Function 13 (Curriculum Development and Instructional Staff Development).
- 6118 Extra Duty Pay - Professional
This code is used to classify the expenditures for tutoring, addendum, special performance pay (Speech Therapists, Special Education, Etc.) and other related types of pay (For PEIMS, will roll to Class Object 6119).
- 6119 Salaries or Wages - Teachers and Other Professional Personnel
This code is used to classify the gross salary and wage expenditures for teachers and other professional personnel. This includes:
- Gross salary and wage expenditures
 - Wages paid to employees for performing duties beyond the normal working day
 - Amounts above the school district's standard pay for additional certification requirements, such as a Bilingual teacher.
 - Amounts for additional responsibilities such as coaching, UIL sponsorship, band directing, tutoring and department heads.
- 6121 Extra Duty/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.
- 6126 Part-Time/Temporary
This code is used to classify wages paid to part-time or temporary employees. This class object will roll into Object Code 6129 for PEIMS reporting.
- 6129 Salaries or Wages for Support Personnel
This code is used to classify salaries or wages for support personnel such as paraprofessional and support staff.
- 6131 Contract Buyouts
This code is used to identify expenditures/expenses for employee contract buyouts. Such expenditures may include direct payments made by a

school district as severance and any other benefits extended as part of a contract buyout agreement. Such costs should be recorded in the function(s) in which the individual was classified. These payments are subject to federal withholding, social security (if applicable) and Medicare (if applicable). These payments are *not* subject to TRS.

6141 Social Security/Medicare

This code is used to classify expenditures 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 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 made to provide personnel with workers' compensation benefits. This includes benefit amounts transferred to an Internal Service Fund. There are no employee contributions.

6144 Teacher Retirement/ TRS Care-On-Behalf Payments

This code is used to classify expenditures made from "On-Behalf" payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers' health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. The amount that the state provides in excess of school district contributions are to be recorded here. An equal revenue amount should be recorded in account 5831, Teacher Retirement – On-Behalf Payments.

6145 Unemployment Compensation

This code is used to classify expenditures made to provide personnel with unemployment compensation. This includes benefit amounts transferred to an Internal Service Fund. There are no employee contributions.

6146 Teacher Retirement/ TRS Care

This code is used to classify expenditures made from local, state and federal program funds and/or private grants to pay state matching of teacher retirement on the above state minimum contribution or the required matching amount from federal funds. Also included in this

account is any employer contribution for the retired teachers' health insurance plan.

6149 Employee Benefits

This code is used to classify expenditures 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.

62XX Expenditures

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 to be classified in account 6214, Tax Appraisal and Collection. Delinquent tax collection fees that are charged as "costs" to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, not as an expenditure.

6212 Audit Services

This code is used to classify fees, associated travel and other related costs for audit services.

6213 Tax Appraisal and Collection

This code is used to classify fees, associated travel, and other related costs for the appraisal of property and the collection of taxes, including attorney fees directly related to the collection of taxes. This account is also to be used by the school district to record its pro-rata share of the administrative cost of the Consolidated Taxing District. Delinquent tax collection fees that are charged as "costs" to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, accounts payable, and not as an expenditure. This code is only to be used in the General Fund.

6214 Lobbying (Effective fiscal year 2008-2009)

This code is used to classify fees, associated travel and other related costs for lobbying services.

6219 Professional Services

This code is used to classify expenditures for professional services rendered by personnel who are not on the payroll of the school district. This includes all related expenditures covered by a professional services contract, if the contracted service is not detailed above

6221 Staff Tuition and Related Fees - Higher Education

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

6229 Tuition and Transfer Payments

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

6239 Education Service Center Services

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

- Data Processing services
- Media services
- Special education services
- Vocational education services
- Staff development
- Drug training
- Grant writing services, etc. that the education service center provides to the school districts.

This does not include supplies (which should be charged to the appropriate supply account) purchased under a purchasing agreement with an education service center, but does include a fee assessed for providing the service.

6249 Contracted Maintenance and Repair

This code is used to classify expenditures for normal contracted maintenance and repair of items. This includes expenditures for normal upkeep, repair and restoration of:

- Office equipment
- Furniture
- Computers
- Copiers
- District-owned telephone
- Facsimile machines
- Other equipment when the repairs are provided by an outside individual or firm.

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

For buildings and grounds, this includes expenditures for normal upkeep of buildings and grounds. This includes contracted costs of maintenance for buildings including heating, ventilation, air conditioning, and any related maintenance agreements.

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

- 6256 Electricity
This code is used to classify expenditures for electricity.
- 6257 Telephone, Facsimile, and Telecommunication Charges
This code is used to classify expenditures for telephone services and telecommunication charges for cellular telephones, pagers, modem line charges, and facsimile charges, etc.
- 6258 Water, Wastewater Treatment and Sanitation
This code is used to classify expenditures for water, wastewater treatment, and sanitation (garbage).
- 6259 Utilities-Gas and Other Fuels for Heating and Cooling of Facilities
This code is used to classify expenditures for natural gas, propane, coal and any other fuel used for the heating and cooling of buildings. Class objects 6256 through 6258 will roll into class object 6259 for PEIMS reporting.
- 6269 Rentals – Copier Machines
This code is used to classify expenditures for copier rentals or copier operating leases
- 6269-02 Rentals – Dell Computers
This code is used to classify expenditures for Dell operating leases
- 6291 Consulting Services (Effective fiscal year 2008-2009)**
This code is used to classify expenditures for consulting services
- 6299 Miscellaneous Contracted Services
This code is used to classify expenditures for miscellaneous contracted services not specified elsewhere

63XX Expenditures

- 6311 Gasoline and Other Fuels for Vehicles (Including Buses)
This code is used to classify expenditures for gasoline, motor oil and other fuels required for operating vehicles.

- 6319 Supplies for Maintenance and/or Operations
This code is used to classify expenditures for supplies and materials necessary for maintenance and/or operations not detailed above. Expenditures in this account include, but are not limited to:
- Janitorial or custodian supplies
 - Building maintenance supplies for minor repairs and upkeep by maintenance staff
 - Supplies for upkeep of furniture and equipment.
- 6321 Textbooks
This code is used to classify expenditures for textbooks purchased by the school district and furnished free to students, certain classes or grades. This does not include the cost of state-adopted textbooks.
- 6329 Reading Materials
This code is used to classify expenditures for magazine subscriptions, newspaper subscriptions, reference books, and other reading materials that are placed in the classroom, office, or libraries. Also included are reference books and other reading materials placed in a classroom or office that are not catalogued and controlled by the library. Additionally, this code also includes library books and media that do not meet the capitalization criteria of the school and have a per unit value of less than \$5,000 and/or a useful life of one year or less. Any local option codes that are used at the local option are to be converted to account 6329 for PEIMS reporting.
- 6339 Testing Materials
This code is used to classify expenditures for testing materials including test booklets.
- 6341 Food
This code is used to classify expenditures for food, including related costs such as transportation, handling, processing, etc.
- 6342 Non-Food
This code is used to classify expenditures for non-food items such as napkins, straws, brooms, etc.
- 6343 Items for Sale
This code is used to classify expenditures 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 Donated Commodities

This code is used to classify the cost of commodities. Expenditures in this account should agree with the revenue realized in account 5923, USDA Donated Commodities for school districts that utilize the General Fund or Special Revenue Fund. For school districts utilizing an Enterprise Fund, non-operating revenue account 7954, USDA Donated Commodities is to be used.

6349 Food Service Supplies

This code is used to classify general Food Service supplies and materials.

6397 Fixed Assets - Other

This code is used to classify expenditures for those fixed assets that have a *per unit cost of \$250 to \$4,999*. These items include:

- Desks,
- Washing machines,
- Appliances
- Furniture,
- Any tangible equipment with a serviceable life of one-year or more.
- **Note that department and campus administrators are still responsible to tag and inventory these items.**

6398 Fixed Assets - Technology

This code is used to classify expenditures for those fixed assets that have a *per unit cost of \$250 to \$4,999 and are technology based*. These items include:

- Computers,
- Printers,
- Data projectors,
- Televisions,
- Digital Cameras,
- Any technology-based tangible equipment with a serviceable life of one-year or more.
- **Note that department and campus administrators are still responsible to tag and inventory these items.**

6399 General Supplies

This code is used to classify expenditures for those items of relatively low cost (even though used in large quantities) necessary for the instruction process and/or for administration. These items include:

- Consumable teaching and office items such as paper, pencils, forms, postage, etc.
- Workbooks

- Audio-visual aids such as filmstrips, VCR tapes, CD-ROM disks, diskettes, computer tapes, software
- Supplies for a satellite dish and other supplies for technology
- Site licenses, single use software that has a per-unit cost of less than \$5,000
- All consumable purchases under \$5,000 per unit cost.

64XX Expenditures

6411 Travel and Substance - Employee Only

This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Travel expenses must conform to IRS and OMB Circular A-133 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. Excess costs due to compliance deviations must be paid from local funds.

The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, in-service training, etc. Membership dues are classified in account 6499, Miscellaneous Operating Costs.

6411-89 In-City Mileage

This code is used to classify the cost incurred for reimbursing employees for driving their personal vehicles on required District business in the city. The reimbursement must be approved by the employee's immediate supervisor and turned in on a monthly basis. Mileage expenses must conform to IRS and OMB Circular A-133 regulations.

6412 Travel and Subsistence - Students

This code is used to classify costs paid on behalf of students traveling for school sponsored events. Transportation costs for students participating in extracurricular/co-curricular events in town should be classified in Expenditure Object Code 6494.

6413 Stipends - Non-employees

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

6419 Travel and Subsistence-Other

This code is used to classify the cost of transportation, meals, room and other expenses associated with traveling on official school business not specified elsewhere. This includes expenditures for the following groups:

Travel for individuals not employed by the school district.

This includes travel expenses incurred while traveling to school district authorized activities, including transportation expenditures paid to 1) parents, 2) board members, and 3) individuals not employed by the paying agency for allowances related to and/or for participation in organizational controlled or directed activities.

Registration fees associated with attending conferences, including seminars, in-service training, etc. are also classified in this account. Travel expenses must conform to IRS and OMB Circular A-133 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. Excess costs due to compliance deviations must be paid from local funds.

6429 Insurance and Bonding Costs

This code is used to classify costs for insurance, including property insurance, liability insurance, bonding costs, athletic insurance, etc.

6439 Election Costs

This code is used to classify expenditures to cover costs incurred in connection with elections, including election officials who are not school district employees, legal notices, etc.

6449 Depreciation Expense

This code is used to classify depreciation expense of fixed assets owned by Proprietary Fund Types or Non-expendable Trust Funds. Any local option codes that are used at the local option are to be converted to account 6649 for PEIMS reporting.

6494 Reclassified Transportation Expenditures

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

6495 Dues (Effective fiscal year 2008-2009)

This code is used to classify expenditures associated with dues paid to clubs, committees, or other organizations. Examples of organizations are TASA, TASP, TASB, Lions Club, Rotary Club, local chambers of commerce and other associations. This does not include any registration fees associated with attending conferences or seminars, which are coded to account 6411.

6497 Postage Expenditures

This code is used to classify expenditures associated with postage expenses.

6499 Miscellaneous Operating Costs

This code is used to classify expenditures for all other operating costs not mentioned above. This account includes:

- Fees and Dues
- Awards
- Bid Notices
- Graduation expenses
- Newspaper advertisements, etc.

65XX Expenditures

6511 Bond Principal

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

6512 Capital Lease Principal

This code is used to classify expenditures to retire the principal of long-term lease/purchases.

6513 Long-Term Debt Principal

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

6519 Debt Principal

This code is used to classify expenditures to retire the principal of debt not specified elsewhere.

6521 Interest on Bonds

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

6522 Capital Lease Interest

This code is used to classify expenditures to pay interest on lease/purchases.

6523 Interest on Debt

This code is used to classify expenditures 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 of Issuance of Bonds

This code is used to classify expenses amortized as debt premium and/or discount in connection with the issuance of debt.

6529 Interest Expenditures

This code is used to classify expenditures to pay interest not specified elsewhere.

6599 Other Debt Service Fees

This code is used to classify expenditures for any allowable fees related to debt service activity, including fiscal agent fees and other than proceeds from the new debt.

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.

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.

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.

6636 Technology Equipment and Software

This code is used to classify expenditures for all equipment and capital outlay items that are technology based having a per-unit cost of \$5,000 or

more and a useful life of more than one year not classified elsewhere. Included in this code are items such as software, servers, mainframes and telecommunication systems.

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. Included in this code are items such as filing systems, audio equipment, high-capacity copy machines, kitchen equipment, playground equipment, telephone systems, mainframes, telecommunication systems, and site licenses if more than \$5,000.

6651 Capital Lease of Buildings

This code is used to classify capitalization of movable buildings and major repairs to buildings under a capital lease arrangement. The contra-account entry is to other resources.

6659 Capital Lease of Furniture, Equipment and Software

This code is used to classify capitalization of furniture, equipment and software under a capital lease arrangement. The contra-account entry is to other resources.

6669 Library Books and Media

This code is used to classify all expenditures for books and film that meet the one-year or more useful life criteria. Meets the capitalization criteria of the school or has a per unit value of equal to or greater than \$5,000 whichever is less; and are to be catalogued and controlled by the library.

SUB-OBJECT

(QUESTION: What school club activity is the expenditure used for?)

Sub-object service project numbers can be used for all 6200 through 6600 class objects. The club accounts for the Anthony Independent School District are accounted for in the Sub-object field. These club accounts consist of extra-curricular clubs such as Band, Volleyball and Soccer, to curriculum based clubs like Art and English. Note that students and parents generate revenues and expenditures in these accounts through fund-raisers and donations.

Sub-objects numbers – 01 through 99

ORGANIZATION

(QUESTION: What department or campus is making the purchase / expenditure?)

Use your campus number or unit number for these three digits

Campus numbers - 001 through 199
Federal and State Programs - 200 through 699
District Central Office - 700 through 999

FISCAL YEAR

(QUESTION: What year is the purchase?)

For school year 2010, a “0” must be used for fiscal year digit

PROGRAM INTENT CODE

These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served .

- 11 Basic Educational Services
The costs incurred to provide the primary level of education/instruction to students in grades K-12 prescribed by Texas State Law as well as adult basic, and secondary education Services. Primarily local taxes and the basic allotment of the Foundation School Program fund those costs associated with grades K-12. Basic education services includes the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses. See Appendix C for what costs should be and should not be included in program intent code 11.
- 21 Gifted and Talented
The costs incurred to evaluate, place and provide educational services to students in gifted and talented programs. See Appendix C for what costs should be and should not be included in program intent code 21.
- 22 Career and Technology
The costs incurred to evaluate, place and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities. See Appendix C for what costs should be and should not be included in program intent code 22.
- 23 Services to Students with Disabilities (Special Education)
The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Education Plans (IEP) approved by Admissions, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.
- 24 Accelerated Education (Effective September 2, 2002)
The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.
- FSP compensatory education expenditures are attributable to program intent code 24, Accelerated Education, only if the expenditure are supplemental. Activities reflected in expenditures attributable to FSP compensatory education are those activities that supplement the regular education program for students at risk of dropping out of school.

As a goal, accelerated education seeks to provide a challenging and meaningful instructional program to close the achievement gap between children at risk of dropping out of school and their peers.

- 25 Bilingual Education and English as a Second Language
The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.
- 26 Nondisciplinary Alternative Education Program – AEP Basic Services (Effective September 1, 2002)
All costs incurred to provide the base level program (nonsupplemental) services to students who are separated from the regular classroom to a nondisciplinary alternative education program. Services must be described in the campus improvement plan.
- 27 Nondisciplinary Alternative Education Program – AEP Supplemental State Compensatory Education Costs (Effective September 1, 2002)
The supplemental costs incurred to provide services to students who are separated from the regular classroom to a nondisciplinary alternative education program. These costs **are supplemental** costs to base level education resources and must be described in the campus improvement plan.
- 28 Disciplinary Alternative Education Program – DAEP Basic Services (Effective September 1, 2002)
All costs incurred to provide the base line program (nonsupplemental) services to students who are separated from the regular classroom to disciplinary alternative education program. For the purpose of analyzing compliance with 85% minimum expenditure rule for the FSP compensatory education allotment for each fiscal year (beginning with fiscal year 2003 or beginning with the twelve month period ended on June 30, 2003 or August 31, 2003), the Texas Education Agency will include in its analysis base level costs recorded under this program intent code in an amount up to 18% of the FSP compensatory education allotment. (See Section 9.3.7, Module Nine for methodology)
Services must be described in the campus improvement plan.
- 29 Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs (Effective September 1, 2002)
The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education

program. These costs **are supplemental** costs to base level education resources and must be described in the campus improvement plan.

30 Title I, Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 50% or more Educationally Disadvantaged Students (Effective September 1, 2002)

The SCE costs incurred to provide services in support of Title I, Part A schoolwide campuses with 50% educationally disadvantaged students (including fund 211).

91 Athletics and Related Activities

The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band. See Appendix C for what costs should be and should not be included in program intent code 91.

99 Undistributed

All charges not readily distributed to program intent codes are classified here. This code may be used with any function except Function 11, of which only substitute teachers and teachers' retirement on-behalf payment may be classified in this code.

APPENDIX A

COSTS TO INCLUDE OR EXCLUDE FROM FUNCTIONS

SECTION FOR FUNCTIONS
COSTS TO INCLUDE OR EXCLUDE FROM FUNCTIONS

Function 11-Instruction

Costs to include:

- Salaries and related expenditures associated with:
- Classroom Teachers
 - Teacher Aides
 - Classroom Assistants
 - Graders
 - Staff working in the classroom on a dedicated basis
 - Adult Basic Education Teachers
 - Substitute Teachers (except for substitute teachers employed for teachers are attending staff development or in-service training, who are to be charged to Function 13)
 - Special Education instructional services, including speech, occupational and physical therapy
 - Upkeep and repairs to instructional materials and equipment in the classroom
 - Instruction in health
 - Field trips
 - Band instruments purchased by the school district or donated by band boosters
 - Insurance on band instruments
 - Instructional computer labs, supplies
 - Testing materials for tests developed and administered by teachers
 - Teachers that deliver instruction by television, satellite, etc.
 - TI-IN services provided by education services centers
 - Classes taught to students by Education Service Centers

Costs to Exclude
(with Correct Function):

- Salaries and related expenditures associated with:
- Substitute Teachers for teachers attending in-service training or staff development (Function 13)
 - Curriculum development (Function 21)
 - Supplies and services for upkeep and maintenance of buildings and grounds, including utilities (Function 51)
 - School leadership costs, such as Principals, Assistant Principals, and their staff (Function 23)
 - Salaries or salary supplements related to department head (Function 13), curriculum writers (Function 13), Program Directors (Function 21)
 - Testing materials for standardized tests (Function 31)
 - Additional costs associated with serving as Coaches, Athletic Directors, Band Directors, Sponsors for UIL speech, debate, science competition, Class Sponsors, Student Organizations Sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

Function 11-Instruction

Costs to include:

- Salaries for instruction, including that portion of the salary for the regular day that is for teaching physical education (P.E. equivalent) courses for credit when athletic activities are being practiced or taking place
- Pre/post employment physicals or drug testing for personnel classified in this function
- Purchases of vehicles for instructional purposes, including driver education.

Costs to Exclude (with Correct Function):

Function 12-Instructional Resources and Media Services

Costs to include:

- Salaries and related expenditures associated with:
- Librarians
 - Library Aides and Assistants
 - Media or Resource Center Personnel who work in an audiovisual center television studio or related work-study areas
 - Selecting, preparing, cataloging, and circulating books and other printed materials
 - Planning the use of the library by Students, Teachers, and other members of the instructional staff
 - Building individuals ability in their use of library books and materials
 - Selecting, preparing, maintaining and making available to members of the instructional staff equipment, films, filmstrips, transparencies, tapes, TV programs, software, CD-ROMs and similar materials

Costs to Exclude (with Correct Function):

- Salaries and related expenditures associated with:
- Encyclopedias and other reference books in the classroom (Function 11)
 - Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
 - Textbooks (Function 11)
 - Teaching supplies used in the classroom (Function 11)
 - Additional costs associated with serving as coaches, athletic directors, band directors, sponsors for UIL speech, debate, science competition, class sponsors, student organizations sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

Function 12-Instructional Resources and Media Services-Continued

<u>Costs to include:</u>	<u>Costs to Exclude (with Correct Function):</u>
<ul style="list-style-type: none">- Planning, programming, writing and presenting educational programs or segments of programs by closed circuit or broadcast television- Library books, films, video cassettes, CD-ROM disks, and other media that are maintained by a resource center or library- Supplies for binding and repairing books or other media contained in the resource center- Upkeep and repairs to media, library and resource center materials and materials- Media and living science services provided by an Education Service Center- Network Manager or Technology Coordinator for instructional networks- Studio crews that record educational programs or segments of programs by closed circuit or broadcast television including those for TI-IN- Pre/post employment physicals or drug testing for personnel classified in this function- Purchases of vehicles for instructional resources and media purposes.	

Function 13-Curriculum Development and Instructional Staff Development

Costs to include:

- Staff that research and develop innovative, new or modified instruction
- Fees for outside consultants conducting in-service training or staff development for instructional and instructional related staff
- Staff who prepare in-service training or staff development for instructional and instructional related staff
- Travel and subsistence for instructional and instructional related staff to attend in-service or staff development meetings
- Substitute pay for instructional staff attending staff development or in-service training
- Tuition and fees paid by the school for instructional to attend college for additional hours of credit
- Supplies, materials and equipment for curriculum development or in-service training
- Upkeep and repairs to equipment used for curriculum development or in-service training
- Paid sabbatical leaves for instructional staff
- Staff development or in-service training provided by an Education Service Center
- Curriculum coordinator (not responsible for supervising instructional staff)
- Subject area or grade level department heads and related support staff
- Instructional supervisors
- Assistant/Deputy Superintendent(s) for Curriculum
- Pre/post employment physicals or drug testing for personnel classified in this function

Costs to Exclude

(with Correct Function):

- Salaries of instructional staff when attending in-service training or staff development (Function 11 or 12, as applicable)
- Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
- In-service training or staff development for staff that are not classified in functions 11,12 or 13 (use appropriate function)
- Assistant/Deputy Superintendent for Instruction (Function 21)
- Instructional supervisors (Function 21)
- Additional costs associated with serving as Coaches, Athletic Directors, Band Directors, Sponsors for UIL speech, debate, science competition, Class Sponsors, Student Organizations Sponsors. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (Function 36)

Function 13-Curriculum Development and Instructional Staff Development-Continued

- | <u>Costs to include:</u> | <u>Costs to Exclude
(with Correct Function):</u> |
|---|---|
| <ul style="list-style-type: none">- Purchases of vehicles for staff development or curriculum development purposes. | |

Function 21-Instructional Leadership

- | <u>Costs to include:</u> | <u>Costs to Exclude
(with Correct Function):</u> |
|--|--|
| <ul style="list-style-type: none">- Instructional Supervisors- Special population or Educational Service Coordinators or Directors (Title I, Special Education, Career and Technology Education, etc) and related staff- Upkeep and repairs to materials and equipment related to instructional leadership- Assistant / Deputy Superintendent for Instruction- Pre/post employment physicals or drug testing for personnel classified in this function- Purchases of vehicles for staff development or curriculum development purposes. | <ul style="list-style-type: none">- Principals, Assistant Principals, and related staff (Function 23)- Staff members who perform accounting, personnel, or other administrative functions (Function 41)- Staff development and in-service training personnel (Function 13)- Assistant/Deputy Superintendent for Curriculum (Function 13)- Curriculum Coordinator not responsible for supervising instructional staff (Function 13)- Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)- Coaches, Athletic Directors, Band Directors, Sponsors for UIL speech, debate, science competition, Class Sponsors, Student Organization Sponsors (Function 36). |

Function 23-School Leadership

Costs to include:

- Principals, Assistant Principals, and related staff
- Staff who coordinate instructional activities with those of the entire school district
- Staff to record, compile and report pupil attendance databases, including enrollment records
- Campus staff that maintain principals activity or student activity funds
- All expenditures related to teacher appraisal (even if the appraisal is conducted by a teacher peer group)
- Staff to record, compile and report student grades
- Upkeep and repairs to equipment related to school leadership
- Microcomputers that are used exclusively by the school leadership staff, whether networked or stand alone
- Purchase of vehicles for school leadership purposes
- Pre/post employment physicals or drug testing for personnel classified in this function.

Costs to Exclude (with Correct Function):

- Staff who compile Superintendent's Annual Report (Function 41)
- Networked microcomputers, minicomputers, or mainframe computers that are used for multiple functions--e.g., general administration in conjunction with school leadership (Function 53)
- Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
- Coaches, Athletic Directors, Band Directors, Sponsors for UIL speech, debate, science competition, Class Sponsors, Student Organization Sponsors (Function 36).

Function 31-Guidance, Counseling and Evaluation Services

Costs to include:

- Counselors and related staff, including Career and Technology and Technology or Occupational Counselors
- Staff who research and evaluate the effectiveness of programs
- Mental health testing
- Psychologists
- Psychiatrists
- Diagnosticians
- Assistant / Deputy Superintendent(s) for Guidance and Counseling
- Student appraisal services
- Maintaining information on home and family background, standardized test results and school performance
- Maintaining information on course of study for each student
- Placement services
- Testing materials for standardized tests
- Contracted testing services for standardized tests
- Student / Parent counseling
- Upkeep and repairs to equipment related to guidance and counseling services
- Purchase of vehicles for guidance and counseling personnel
- Pre/post employment physicals or drug testing for personnel classified in this function.

Costs to Exclude (with Correct Function):

- Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
- Costs for providing physical health services to students (Function 33)
- Testing materials for student tests developed and administered by teachers (Function 11).

Function 32-Social Work Services

Costs to include:

- Truant / Attendance Officers
- Migrant Students Records Transfer System (MSRTS) personnel
- Social Workers
- Non-Instructional Home Visitors
- Parent Education/Involvement Liaison or Coordinator
- Assistant / Deputy Superintendent(s) for Social Services
- Upkeep and repairs to materials and equipment related to social work services
- Purchase of vehicles for social work services
- Pre/post employment physicals or drug testing for personnel classified in this function.

Costs to Exclude

(with Correct Function):

- Staff that record and compile student attendance --e.g., attendance databases (Function 23)
- Staff that record and compile Superintendent's Report on Attendance (Function 41)
- Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
- Coaches, Athletic Directors, Band Directors, Sponsors for UIL speech, debate, science competition, Class Sponsors, Student Organization Sponsors (Function 36).

Function 33-Health Services

Costs to include:

- School Physicians (including Ophthalmologists), Dentists, Optometrists, Nurses and Nurses' Aides that are used to maintain the health of students or provide health services for the well-being of the students
- Contracted medical services including doctor visits, dental visits, vision services, and nurses services
- Staff and student inoculation
- Medical and health supplies for the use of students to assist in health care
- Medicaid administrative expenditures
- Physical health screening and referral, including pre-employment physicals and drug testing

Costs to Exclude

(with Correct Function):

- Medical and health supplies to be used for athletics (Function 36, Program Intent Code 91)
- Instruction in health curriculum (Function 11)
- Speech, health, physical and occupational therapy to assist special education students in learning process (Function 11)
- Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
- Pre/post employment physicals or drug testing for personnel classified in other functions (charge to appropriate function)

Function 33-Health Services (Continued)

Costs to include:

- Upkeep and repairs to materials and equipment related to health services
- Purchase of vehicles for health services
- Pre/post employment physicals or drug testing for personnel classified in this function.

Costs to Exclude

(with Correct Function):

- Medical and health supplies to be used for athletics (Function 36)
- Physical examinations for athletics (Function 36).

Function 34-Student (Pupil) Transportation

Costs to include:

- Transportation specifically for students that participate in special programs as defined in program intent codes--e.g., Services to Students with Disabilities (Special Education), Career and Technology, etc. Include the appropriate program intent code when applicable
- Transportation Supervisors, Directors, Bus Drivers, and Bus Maintenance Personnel
- Fuel, tires, etc. for buses
- Contracted repair of buses
- Bus driver training and certification
- Fleet insurance
- Bonding expenditures for bus drivers
- Associate Superintendent for Transportation
- Pre/post employment physicals or drug testing for personnel classified in this function
- Initial purchase of school buses.

Costs to Exclude

(with Correct Function):

- Field trips (Function 11)
- Student organization trips--e.g., FFA, National Honor Society (Function 36)
- Athletic, band, pep squad, cheerleader, drill team trips for practice or to compete with other schools (Function 36, Program Intent Code 91, except for band Program Intent Code 99)
- Financing costs --e.g., principal and interest for acquisition of buses (Function 71)
- Principal and interest on school bus loans/capital leases (Function 71)
- Vehicles other than those used for student transportation (charge to appropriate function).

Function 35-Food Services

Costs to include:

- Food Service Supervisors or Directors and related staff
- Cooks
- Snack bar staff
- Food purchases
- Non-food purchases such as plates, silverware, napkins, etc. essential to providing food services to students
- Commodities
- Vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations
- Purchases of food service equipment (Contact Division of School Lunches at TEA for clarification regarding equipment that is eligible under the food service program)
- Pre/post employment physicals or drug testing for personnel classified in this function.

Costs to Exclude (with Correct Function):

- Food purchases to instruct students on food preparation (Function 11)
- Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
- Concession stands at athletic events (Function 36)
- Snacks, food and drinks for resale in an activity fund (Function 36).

Function 36-Cocurricular/Extracurricular Activities

Costs to include:

- Athletic expenditures including salary supplements paid exclusively for coaching, directing, or sponsoring co-curricular athletics, drill team, pep squad or cheerleaders
Use Program Intent Code 91 to denote athletics
- Athletic Directors / Assistant and Trainers (use Program Intent Code 91)
- Expenditures for insurance to cover student injuries that take place while participating in athletics (use Program Intent Code 91)
- Medical and health supplies to be used for athletics (use Program Intent Code 91)
- Athletic supplies and equipment, including uniforms, etc. (use Program Intent Code 91)
- Game officials (use Program Intent Code 91)
- Travel for Coaches, Trainers, Sponsors, and Students including meals and lodging (use Program Intent Code 91)
- Travel for Band Director, Sponsors of debate, science competition, etc. and students, including meals and lodging (use Program Intent Code 99)
- Membership fees and dues for coaches (use Program Intent Code 91)
- Gatekeepers, timers, scorekeepers at athletic events (use Program Intent Code 91)

Costs to Exclude (with Correct Function):

- Salaries for instruction, including that portion of the salary for the regular school day that is for teaching physical education for credit when athletic activity is being practiced or is taking place (Function 11)
- Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
- Band instruments purchased by the school district or donated by band boosters (Function 11)
- Property insurance for band and UIL equipment (Function 51).

Function 36-Cocurricular/Extracurricular Activities-Continued

Costs to include:

- Additional costs associated with Band Directors, Sponsors for UIL speech, debate, science competition, etc., class sponsors, student organization sponsors --e.g., Future Farmers of America, National; Honor Society, etc. This includes costs associated with additional days employed, reduction of class load, length of day, etc. (use Program Intent Code 99)
- Items (food, drinks, pencils, pens, paper, etc.) for resale in an activity fund (use Program Intent Code 99)
- Band uniforms (Use Program Intent Code 99)
- Purchase of vehicles for cocurricular/extracurricular purposes.

Costs to Exclude

(with Correct Function):

Function 41-General Administration

Costs to include:

- Expenditures for Board of Trustees, travel, training and legal fees
- Entire salary of chief officer of the school district -- e.g., Superintendent
- Other salaries and expenditures related to the office or the superintendent
- Salaries and expenditures related to budgeting, accounting and fiscal affairs, including payroll and internal auditing expenditures, property accounting (fixed assets), inventory, and purchasing
- Salaries and expenditures related to human resources (personnel services)
- Salaries and expenditures related to tax office services for the school district
- Salaries and expenditures related to textbook custodian

Costs to Exclude

(with Correct Function):

- Incremental costs of tax collection due to purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts (Function 92)
- Building and property insurance (Function 51)
- Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
- Salaries and expenditures related to a warehouse operation (Function 51)
- Salaries and expenditures related to personal computer networks, minicomputers and mainframes that include student and general

Function 41-General Administration-Continued

Costs to include:

- Salaries and expenditures related to support services for aggregating attendance reports to superintendent's report
- Salaries and expenditures associated with legal and risk management issues
- Stand alone or networked computers used by Function 41 personnel
- Salaries and expenditures associated with planning and research
- Salaries and expenditures associated with community/public relations
- Vehicles (including acquisition, maintenance and supplies) used for administrative personnel
- Expenditures for bonding administrative personnel
- Costs associated with Records Management
- Insurance for superintendent's automobiles
- Liability insurance for Board of Trustees and administrative personnel
- Purchase of vehicles for administrative staff
- Pre/post employment physicals or drug testing for personnel classified in this function.

Costs to Exclude

(with Correct Function):

- administrative software and serve multiple functions (Function 53)
- Management Information Systems (MIS) directors (Function 53)
- Delinquent tax attorney fees (use liability object code account 2110, Accounts Payable)
- Portion of superintendent's associated with other duties such as instruction, campus instruction and support services (charge to appropriate function).

Function 51-Plant Maintenance and Operations

Costs to include:

- Salaries and expenditures for janitorial services
- Salaries and expenditures for building and appliance maintenance
- Supervisors, Directors, Assistant/ Deputy Superintendent(s) for plant maintenance and operation
- Premiums for blanket casualty for physical plant, including food service operations
- Property insurance for band instruments, uniforms, and other equipment
- Property insurance for athletic uniforms and other athletic equipment
- Acquisition of, supplies and contracted maintenance for, vehicles used for plant maintenance and operation, including food service operations
- Utilities for the entire school district, including food service operations
- Salaries and expenditures related to a warehouse operation
- Security systems that are part of a smoke detector system
- Pre/post employment physicals or drug testing for personnel classified in this function
- Vehicles purchased for plant maintenance and operations.

Costs to Exclude

(with Correct Function):

- Acquisition or purchase of land and/or buildings (Function 81)
- Remodeling or construction of buildings (Function 81)
- Major improvement to sites (Function 81)
- Initial installation or extension of service systems or other equipment (Function 81).

Function 52-Security and Monitoring Services

Costs to include:

- Security guards
- Hall monitors for security purposes
- School bus security monitors
- School crossing guards
- Campus police
- Security at school-sponsored events
- Hand-held communication devices
- Security vehicles, telephones and radios
- Supplies, equipment and contracted program intents for the safekeeping of students and staff, including metal detectors, drug canines, video monitors security cameras, etc.
- Vehicles purchased for security purposes.

Costs to Exclude

(with Correct Function):

- Truant officers (Function 32)
- Social Workers (Function 32)
- Non-Instructional Home Visitors (Function 32)
- Parent education / involvement
- Liaison or Coordinator (Function 32)
- School bus aides for Special Education (Function 11)
- Security systems that are part of a smoke detector system (Function 51).

Function 53-Data Processing Services

Costs to include:

- Salaries and expenditures (including hardware/software maintenance) for PC networks that include student and general administrative software and serve multiple functions
- Salaries and expenditures (including hardware/software maintenance) for minicomputers that include student and general administrative software and serve multiple functions
- Salaries and expenditures (including hardware/software development and maintenance computers) that include student and general administrative software and serve multiple functions
- Technology & Information Systems (TIS) Directors
- Network managers for non-instructional computer networks
- Pre/post employment physicals or drug testing for personnel classified in this function.

Costs to Exclude

(with Correct Function):

- Stand alone or networked computers used by a specific functional area (charge to appropriate function)
- Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)
- Instructional computer networks (Function 11)
- Instructional Technology Coordinator (Function 12).

Function 61-Community Services

Costs to include:

- Salaries and related expenditures for community recreation services such as the operation of a school library, swimming pool, and playgrounds for the public
- Parenting programs
- Salaries and related expenditures for child care for teen parents attending school
- Parental involvement programs
- Parent education/involvement liaison or coordinator
- Staff for child care for teachers or working parents
- Baby-sitting after hours and after school daycare
- Salaries and education services to adults other than adult basic education
- Salaries and related expenditures for amnesty programs
- Salaries and related expenditures for civic centers.
- Salaries and related expenditures for public health programs
- Salaries and related expenditures for conducting meetings with parental advisory communities.

Costs to Exclude (with Correct Function):

- Upkeep and maintenance for buildings and grounds (Function 51)
- Summer feeding program (Function 35)
- After hours tutorial and enrichment (Function 11)
- Adult basic education (Function 11).

Function 71-Debt Service

Costs to include:

- Bond principal
- Interest on bonds
- Capital lease principal
- Capital lease interest
- Principal on long-term debt
- Interest on long-term debt
- Principal on school bus loans
(that exceeds one year in duration)
- Interest on school bus loans
- Interest on short-term notes.

Costs to Exclude (with Correct Function):

- Short-term debt principal -
12 months or less in duration
(record initial liability and
repayment as a credit and debit to
Notes Payable liability account
respectively)
- Acquisition or purchase of land
and/or buildings financed with
debt (Function 81).

Function 81-Facilities Acquisition and Construction

Costs to include:

- Acquisition or purchase of land
and/or buildings
- Remodeling or construction of
buildings
- Major improvements to sites
- Initial installation or extension of
services systems or other equipment
- Initial capital outlay to equip new
facilities
- Capital outlays under capital leases
(this does not include lease payments).

Costs to Exclude (with Correct Function):

- Debt service expenditures
associated with debt to finance
capital construction
(Function 71)
- Debt service expenditures
associated with capital leases to
finance capital items
(Function 71)
- Capital expenditures that do not
relate to major renovation or
construction (charge to
appropriate function).

APPENDIX B

COSTS TO INCLUDE OR EXCLUDE FROM PROGRAM INTENT CODES (PICS)

**SECTION FOR PROGRAM INTENT CODES (PIC)
COSTS TO INCLUDE OR EXCLUDE FROM PIC**

PIC 11 Basic Educational Services

Costs to include:

- Costs incurring relating to:
- Basic services for education/ instruction (K-12) prescribed by Texas law, including:
 - Regular education program for limited english proficiency
 - PK funded from basic education allotment during one-half of full-day program
 - District/campus improvement plan
 - Honors, college preparatory courses
 - Advanced placement courses not designated as part of Gifted & Talented program
 - Section 504 students
 - Physical education (P.E.) classes when athletic activities take place, but P.E. or P.E. equivalent credit is issued.
 - Foreign language courses
 - TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation.

**Costs to Exclude
(with Correct Function):**

- Costs incurred relating to:
- Gifted and talented services (PIC 21)
 - Advanced placement services designed as part of a gifted and talented program (PIC 21)
 - Additional salaries and related expenditures/ expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations social clubs, (i.e., NHS, Beta Club, Letterman's Club (PIC 99)
 - Additional salaries and related expenditures associated with serving as Coaches, Athletic Directors, Drill Team Sponsors, Cheerleader Sponsors, Pep Squad Sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.) (PIC 91)
 - Basic services for DAEPs (PIC28)
 - Services for alternative education programs (non-disciplinary) that do not represent supplemental costs for providing services to students at risk of dropping out of school, as defined under Section 29.081 TEC (PIC 26)

PIC 11 Basic Educational Services-Continued

Costs to include:

Costs to Exclude (with Correct Function):

- Supplemental** costs for nondisciplinary alternative education programs (PIC 27)
- AEP costs (Basic and Supplemental)
- SCE costs incurred in support of a Title I, Part A campuses with 50% 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
- Title I, Part A services

PIC 21 Advanced Academics (Gifted and Talented)

Costs to include:

- Costs incurred relating to:
- Gifted and Talented courses
 - Advanced placement courses designated as part of a Gifted & Talented program

**Costs to Exclude
(with Correct Function):**

- Costs incurred relating to:
- Honors, college preparatory and advanced placement courses (PIC 11)
 - Advanced placement courses not designated as part of Gifted and Talented program
 - Summer camps, summer schools, field trips or other summer enrichment programs (PIC 11)
 - All DEAP related costs

PIC 22 Career and Technology Education (CATE)

Costs to include:

- Costs incurred relating to:
- Vocational Education for Handicapped (VEH)
 - Employment preparation services
 - Apprenticeship and job training activities
 - All vocational courses (grades 9-12 and VEH for grades 7-8)
 - Vocational Supervisor or Director
 - Vocational Counselors
 - Programs which follow the State plan for Career and Technology Education

**Costs to Exclude
(with Correct Function):**

- Costs incurred relating to:
- Vocational adjustment classes
 - VAC (PIC 23)
 - Quasi – Vocational classes in Middle School and Junior High (PIC 11)
 - All DAEP related costs

**PIC 23 Services to Students with Disabilities
(Special Education)**

Costs to include:

- Costs incurred relating to:
- Students who are served in the following instructional settings:
 - Homebound
 - Hospital class
 - Speech therapy
 - Resource room
 - “Self-contained, mild/moderate” classroom
 - “Self-contained, severely” classroom
 - Off home campus (formerly multi-district, state school and community class
 - Care and treatment facility
 - Residential facility
 - Nonpublic contract
 - Vocational adjustment class (VAC)
 - Mainstream (support for students in inclusive setting)
 - Students with disabilities whose problems stem from an identified disability
 - Special Education Directors, Coordinators, or Supervisors
 - State funded Special Education Extended Year program.
 - Services to preschool students with disabilities (age below 5)

**Costs to Exclude
(with Correct Function):**

- Costs incurred relating to:
- Services to Section 504 students (PIC 11)
 - Vocational Education for Handicapped -VEH (PIC 22).
 - Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11)
 - All DAEP related costs

PIC 24 Accelerated Education

Costs to include:

- Supplemental costs to the Regular education program
- Intensive instructional programs
 - State Compensatory Education (SCE) supplemental activities for students at risk of dropping out of school
 - Concentrated staff resources
 - Reduction of class size
 - Teacher Assistants
 - Extension of the instruction day week, and/or year
 - Implementation of individual and small-group tutorials
 - Purchase of specialized computer-assisted instruction
 - Purchase of specialized supplies and materials
 - Parental involvement
 - TAKS remediation
 - Curriculum development
 - Dropout recovery/dropout intervention services at high school/middle school
 - School Reforms programs
 - Individual instruction programs
 - Summer/intersession programs
 - Local programs to “to close the gap”
 - Additional counselors and intervention social services
 - Support services for pregnant and parenting students to include homebound and child care
 - GED programs
 - Teen pregnant/parenting programs
 - Drug/violence education programs
 - Visiting teachers
 - Truant officers
 - Social workers
 - Community Liaison
 - Improvement and enhancements to

Costs to Exclude (with Correct Function):

- Costs incurred relating to:
- Basic services (PIC 11)
 - Services for nondisciplinary alternative education programs (Basic and Supplemental costs)
 - Service for disciplinary alternative education programs (Basic and Supplementary costs)
 - SCE cost incurred to provide services in support of **Title I, Part A, schoolwide campuses with 50% or greater educationally disadvantaged students (PIC 30)**

PIC 24 Accelerated Education-Continued

Costs to include:

- Proficiency (LEP) students
- Mentorship programs
- In-school suspension programs
- Residential placement programs
- Costs incurred relating to migrant students
- Costs of providing a special campus for pregnant teens
- Costs incurred to provide supplement services in support of Title I, Part A
- SCE costs incurred to provide supplement services in support of a Title I, Part A Targeted Assistance Program

Costs to Exclude (with Correct Function):

PIC 25 Bilingual Education and English as a Second Language

Costs to include:

- Costs incurred relating to:
- 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

Costs to Exclude (with Correct Function):

- Costs incurred relating to:
- Foreign language courses (PIC 11).
 - All DAEP related costs

PIC 26 Non-disciplinary Alternative Education Programs – AEP Basic Services

Costs to include:

- Nondisciplinary AEP Basic Level Education program costs:
- English language arts, mathematics, science, history and self-discipline Educational and behavioral Needs
 - Supervision
 - Counseling
 - Parental involvement
 - Security

Costs to Exclude (with Correct Function):

- Costs incurred relating to:
- DAEPs (base line costs and supplemental costs Supplemental costs for nondisciplinary alternative education programs (PIC 27)
 - State Compensatory Education (SCE) costs to provide services in support of Title I, Part A schoolwide campuses with 50% or greater educationally disadvantaged students (PIC 30)
 - SCE costs incurred to provide supplemental services in support of Title I, Part A targeted assistance program (PIC 24)
 - Services under Title I, Part A

PIC 27 Non-disciplinary Alternative Education Programs – AEP Supplemental State Compensatory Education Costs

Costs to include:

Nondisciplinary AEP supplemental State Compensatory Education (SCE) costs:

- English language arts, mathematics, science, history and self-discipline
- Educational and behavioral Needs
- Supervision
- Counseling
- Parental involvement
- Security

Costs to Exclude

(with Correct Function):

Costs incurred relating to:

- Basic services (PIC 11) for nondiscipline AEPs
- DAEPs (base line and supplemental costs)
- SCE costs incurred to provide services in support of Title I, Part A schoolwide campuses 50% or greater educationally disadvantaged students (PIC 30)
- SCE costs incurred to provide supplemental services in support of Title I, Part A targeted assistance program (PIC 24)
- Services under Title I, Part A

PIC 28 Disciplinary Alternative Education Programs – DAEP Basic Services

Costs to include:

- DAEP base level education program costs:
- English language arts, mathematics, science, history and self-discipline
 - Educational and behavioral Needs
 - Supervision
 - Counseling
 - Parental involvement
 - Security

Costs to Exclude (with Correct Function):

- Costs incurred relating to:
- Nondisciplinary AEPs (Basic and Supplemental Costs)
 - Supplemental costs for disciplinary alternative education program services (PIC 29)
 - SCE costs incurred in support of Title I, Part A schoolwide campuses with 50% or greater educationally disadvantaged students (PIC 30)
 - SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program (PIC 24)
 - Services under Title I, Part A

PIC 29 Disciplinary Alternative Education Programs – DAEP State Compensatory Education Supplemental Costs

Costs to include:

DAEP supplemental SCE costs:

- English language arts, mathematics, science, history and self-discipline
- Educational and behavioral Needs
- Supervision
- Counseling
- Parental involvement
- Security

Costs to Exclude

(with Correct Function):

Costs incurred relating to:

- Basic services for DAEPs (PIC 28)
- Services for alternative education program (nondisciplinary) that do **not** represent supplemental costs for providing services to students at risk of dropping out of school, as defined under Section 29.081 TEC (PIC 26)
- AEP costs (Basic and Supplemental)
- SCE costs incurred in support of Title I, Part A schoolwide campuses with 50% or greater educationally disadvantaged students (PIC 30)
- SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program (PIC 24)
- Services under Title I, Part A

PIC 30 Title I, Part A School-wide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 50% or More Educationally Disadvantaged Students

Costs to include:

SCE costs incurred to
Implement the following eight
Components of a Title I, Part A
Schoolwide program;
(1) A comprehensive needs
assessment of the entire school
to determine the performance of
its children in relation to the
State's challenging content and
student performance standards.
(2) Schoolwide reform strategies that;
- Provide opportunities for all
children to meet the State's
proficient and advanced levels
of student performance;
- Are based on effective means
of improving children's achievement;
- use effective instructional
strategies that increase that amount
and quality of learning time, such as
extended school year, before and after
school programs, and summer school
programs, help provide an enriched and
accelerated curriculum; and
- Meet the educational needs of
historically underserved
populations, including girls and women;
- Address the needs of all
children in the school, but
particularly the needs of
children of target populations of
any program that is included in
the schoolwide program, and
address how the school will
determine if these needs are
met. These programs may
include counseling and

**Costs to Exclude
(with Correct Function):**

SCE costs incurred relating to:
- Basic and supplemental
services at AEPs and DAEPs
- SCE costs incurred to provide
supplemental services in
support of a Title I, Part A
targeted assistance program
(PIC 24)

PIC 30 Title I, Part A School-wide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 50% or More Educationally Disadvantaged Students

Costs to include:

- career preparation, such as college and career guidance, services to prepare students for school-to-work transition, and this incorporation of gender equitable methods and practices;
- Are consistent with, and are designed to implement, the State and local improvement plans, if any, approved under Title III of Goals 2000.
- (3) Instruction by highly qualified professional staff.
 - (4) Professional development for teachers and aides, and where appropriate, pupil services personnel, parents, principals, and other staff to enable all children in this schoolwide program to meet the State's student performance standards
 - (5) Strategies to increase parental involvement.
 - (6) Strategies for assisting preschool children in the transition from early childhood programs, such as Head Start and Even Start, to local elementary school programs.
 - (7) Activities to ensure that students who experience difficulty mastering any of the State's standards during the school year will be provided with effective, timely additional assistance. The assistance must include:
 - Measures to ensure that

**Costs to Exclude
(with Correct Function):**

PIC 30 Title I, Part A School-wide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 50% or More Educationally Disadvantaged Students

Costs to include:

- students' difficulties are identified on a timely basis to provide sufficient information on which to base effective assistance;
- Periodic training for teachers in how to identify difficulties and to provide assistance to individual students; and
 - For any student who has not met the standards, teacher-parent conferences to discuss what the school will do to help the student meet such standards;
 - What the parents can do to help the students improve the student's performance; and
 - Additional assistance which may be available to the student at the school or elsewhere in the community.
- (8) Steps to include teachers in the decisions regarding the use of assessments in order to provide information on, and to improve the performance of individual students and the overall instructional program.
- (9) Title I, Part A Schoolwide federally funded expenditures.

**Costs to Exclude
(with Correct Function):**

PIC 91 Athletics and Related Activities

Costs to include:

Costs incurred relating to:

- Additional salaries and related expenditures associated with serving as Coaches, Athletic Directors, Drill Team Sponsors, Cheerleader Sponsors, Pep Squad Sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.).

Costs to Exclude (with Correct Function):

Costs incurred relating to:

- Additional salaries and related expenditures associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta Club, Letterman's Club) (PIC 99).

PIC 99 Undistributed

Costs to include:

Costs incurred relating to:

- Substitute teachers
- Teacher retirement on-behalf payment
- Additional salaries and related expenditures associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (i.e., NHS, Beta Club, Letterman's Club).

Costs to Exclude (with Correct Function):

Costs incurred relating to:

- Additional salaries and related expenditures associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (i.e., additional days employed, reduction of class load, length of day, etc.) (PIC 91)

APPENDIX C

Anthony I.S.D. Sub Object Code Definitions

Anthony I.S.D. Sub Object Code Definitions:

00	SUPPLIES LESS THAN \$5,000
01	INSTRUCTIONAL SUPPLIES
02	COMPUTER SOFTWARE, HARDWARE,
03	SUPPLIES PHYSICAL EDUCATION
04	FURNITURE
05	AV EQUIPMENT
06	AV SUPPLIES
07	SUB OBJ DESCR FOR 07
08	SUB OBJ DESCR FOR 08
09	SUB OBJ DESCR FOR 09
10	UNIFORMS
11	SUB OBJ DESCR FOR 11
12	SUB OBJ DESCR FOR 12
13	SUB OBJ DESCR FOR 13
14	SUB OBJ DESCR FOR 14
15	SUB OBJ DESCR FOR 15
16	SUB OBJ DESCR FOR 16
17	SUB OBJECT CD IS 17
18	SUB OBJECT CD IS 18
19	SUB OBJECT CD IS 19
20	BAND
21	FOOTBALL
22	VOLLEYBALL
23	TRACK
24	BASKETBALL
25	GOLF
26	BASEBALL
27	SOFTBALL
28	UIL ONE ACT PLAY
29	SUB OBJECT CD IS 29
30	HS SUMMER SCHOOL PROGRAM
31	MS SUMMER SCHOOL PROGRAM
32	ELEM SUMMER SCHOOL
33	SUB OBJECT CD IS 33
34	SUB OBJ DESCR FOR 34
35	SPECIAL PROJECTS GENERAL FUND
36	SUB OBJECT CD IS 36
37	SUB OBJECT CD IS 37
38	SUB OBJECT CD IS 38
39	OAP AISD SPONSORED COMPETITION
40	SUB OBJECT CD IS 40
41	SUB OBJECT CD IS 41
42	SUB OBJECT CD IS 42
43	SUB OBJECT CD IS 43

44	C	SUB OBJECT CD IS 44
45		SUB OBJECT CD IS 45
46		SUB OBJECT CD IS 46
47		SUB OBJECT CD IS 47
48		SUB OBJECT CD IS 48
49		SUB OBJECT CD IS 49
53		INSTRUCTIONAL TECHNOLOGY
55		VISION 2020 GRANT
60		CUSTODIAL EQUIPMENT
61		MAINTENANCE EQUIPMENT
69		SUB OBJ DESCR FOR 69
89		SUB OBJECT CD IS 89
95		FUND 404 - SSI MATH
99		SUB OBJECT CD IS 99