



**2017-2018**  
**Texas Education Data Standards (TEDS)**

**Section 2.2**  
**Finance Category**  
**Data Submission Requirements**

Addendum Version 2018.A.1.1  
September 1, 2017

## Table of Contents

District Finance Category.....	1
<b>InterchangeFinance</b> .....	<b>2</b>
<b>20030 - BudgetExtension Complex Type</b> .....	<b>2</b>
Description .....	2
Reporting Requirements .....	2
Special Reporting Requirements .....	3
Business Rules .....	3
Example(s) .....	5
Data Sample(s) .....	5
<b>20032 - ActualExtension Complex Type</b> .....	<b>6</b>
Description .....	6
Reporting Requirements .....	6
Special Reporting Requirements .....	7
Business Rules .....	7
Example(s) .....	10
FASRG Model #1 Example.....	10
FASRG Model #2 Example.....	12
FASRG Model #3 Example.....	13
Data Sample(s) .....	14
<b>20033 - SharedServiceArrangementExtension Complex Type</b> .....	<b>15</b>
Description .....	15
Reporting Requirements .....	15
Special Reporting Requirements .....	16
Business Rules .....	16
Example(s) .....	17
FASRG Model #1 Example.....	17
FASRG Model #2 Example.....	18
FASRG Model #3 Example.....	19
Data Sample(s) .....	19

## **District Finance Category**

The District Finance category provides information about the ESC and LEA financial data such as actual, budget, and shared services arrangement actual.

This category includes:

- Complex type data layouts, which show the relationship of data submissions to the Education Organization Category.
- Also described is the information on the data submission for the current school year for LEAs submission of data to the ESCs and ESCs submission of data to TEA;
- Asterisks (\*\*) that appear in the complex type data layouts indicate that there is a complex type within a complex type. The Element Ids that are indented identify the data elements that are part of the complex type denoted with asterisks (\*\*).
- Data rows that are in gray and italicized represent complex types and data elements that are part of the Ed-Fi Core Schema, but not for Texas use at this time.
- Category type discussions which describe information related to each particular record type;
- Data submission samples, which provide samples of how to submit the data for each category.

**InterchangeFinance**  
**20030 - BudgetExtension Complex Type**

Element ID	Data Element	XMLName	XML Simple Type Name	PEIMS								Len	Data Type	Code Table ID
				1	1 M	2	2 M	3	3 M	4	4 M			
**	Reference Complex Type	TX-LEAReference	EducationalOrgReferenceType	Y	Y							6	CODED	
**	Reference Complex Type	EducationalOrgIdentity	EducationalOrgIdentityType	Y	Y									
E0212	DISTRICT-ID	StateOrganizationId	IdentificationCode	Y	Y							6	CODED	
E0974	FISCAL-YEAR	TX-FiscalYear		Y	Y							1	CODED	
E0321	BUDGET-AMOUNT	TX-Amount	Currency	Y	Y							11	NUMERIC	
<i>E1107</i>	<i>LOCAL-FUND-CODE</i>	<i>TX-LocalFund</i>	<i>FundType</i>											
E0316	FUND-CODE	TX-FundCode	TX-FundCodeType	Y	Y							3	CODED	C145
<i>E1108</i>	<i>LOCAL-FUNCTION</i>	<i>TX-LocalFunction</i>	<i>FunctionType</i>											
E0317	FUNCTION-CODE	TX-FunctionCode	TX-FunctionCodeType	Y	Y							2	CODED	C146
<i>E1109</i>	<i>LOCAL-OBJECT-CODE</i>	<i>TX-LocalObject</i>	<i>ObjectType</i>											
E0318	OBJECT-CODE	TX-ObjectCode	TX-ObjectCodeType	Y	Y							4	CODED	C159
E0319	ORGANIZATION-CODE	TX-OrganizationCode	TX-OrganizationCodeType	Y	Y							3	CODED	
<i>E1110</i>	<i>LOCAL-PROGRAM-INTENT-CODE</i>	<i>TX-LocalProgramIntentCode</i>	<i>TX-LocalProgramIntentCode</i>											
E0320	PROGRAM-INTENT-CODE	TX-ProgramIntentCode	TX-ProgramIntentCodeType	Y	Y							2	CODED	C147

**Description**

The BudgetExtension Complex Type represents the amount of monies allocated to be spent or received by an education organization as related to a specific account.

**Reporting Requirements**

PEIMS collects financial data in chart of accounts format following the mandatory accounting codes outlined in the Financial Accountability System Resource Guide, Financial Accounting and Reporting Module. Budget information is reported through use of FUND-CODE, FUNCTION-CODE, OBJECT-CODE, ORGANIZATION-CODE, FISCAL-YEAR, and PROGRAM-INTENT-CODE elements. The general fund (102 and 199, also includes 420 for charter schools), food service funds (regardless of fund type - 101, 240, and 701), and debt service funds are the only ones reported on the BudgetExtension.

The PEIMS data collection format for budget data reflects the mandated minimum account code structure of the Financial Accountability System Resource Guide. Districts must report the amount associated with each combination of values of the state mandatory minimum account codes used for local accounting purposes. Where districts maintain greater detail than the state-mandated level, the detail is to be rolled up (summarized) to the state-mandated level by districts prior to delivery to ESCs for PEIMS editing and processing.

PEIMS code tables for Resource Guide accounting codes (FUND-CODE Table, FUNCTION-CODE Table, OBJECT-CODE Table and PROGRAM-INTENT-CODE Table) contain detail to the minimum state-mandated level of detail for budget reporting. Except for the expenditure object codes, summary level codes are not included in these code tables, since such summaries are not requested for PEIMS reporting. As mentioned above, districts that use Resource Guide codes that are below the state-mandated level must report data only to the level of detail prescribed in the code tables.

The FISCAL-YEAR should indicate the current fiscal year. Both digits of the FUNCTION-CODE should have meaningful values. The revenue OBJECT-CODE values should correspond to the greatest level of detail described in the Resource Guide, which is the third level object code (meaningful fourth digit). Although sub-object accounting, as described in the Resource Guide, is implemented in many districts, this is not reported through PEIMS. Expenditure OBJECT-CODE values are reported at the first level (meaningful second digit). The ORGANIZATION-CODE values reported should relate to all organizational units for which the district accounts. Code values associated with campus organizational units should match those registered with TEA.

PEIMS collects budgeted financial data for the current school year. These data are to reflect the district budget on the as-of date for PEIMS reporting. It is assumed that districts will utilize all six parts of the mandated code structure (fund, function, object, organization, year, and program intent) in recording budget information as the Resource Guide requires. With respect to budgeted data, districts must report records related to detailed revenue and summarized expenditure accounts (major object).

The as-of date for the budget data is the same as the as-of date for all other PEIMS data reported with Submission 1. Any changes in the budget made by the as-of date should be reported.

If negative revenue (e.g., returning federal funds to the government) accounting is needed, report the amount as negative.

### **Special Reporting Requirements**

Texas School for the Blind and Visually Impaired, Texas School for the Deaf, and Texas Juvenile Justice Department schools do not report the BudgetExtension Complex Type.

### **Business Rules**

**DISTRICT-ID (E0212)** indicates the district identification number registered with the Texas Education Agency.

**FISCAL-YEAR (E0974)** is the last digit of the fiscal year, e.g., the fiscal year is 6 for the 2015-16 fiscal year.

The standard fiscal year for Texas public schools runs from September 1 through August 31.

### **Reporting Requirements for Changing the Start Date of the Fiscal Year**

#### **Option to Change the Start Date of the Fiscal Year**

School districts may choose a fiscal year that begins on either July 1 or September 1 of each year. A school fiscal year that begins on July 1 will end on June 30 of the next calendar year. In lieu of making a change in this area, districts may continue the current fiscal year reporting period that begins on September 1 and ends on August 31 of the next calendar year.

Budgetary planning activities are impacted for those school districts that decide to implement a fiscal year beginning on July 1. Districts may delay implementation of a fiscal year start date of July 1<sup>st</sup> to any future fiscal year.

In order to change the fiscal year start date to July 1, 2017, districts must file with TEA no later than June 30, 2016, a Notification of Intent to Change the Fiscal Year Start Date to July 1, 2017. This form (FIN-003) is available on the TEA website at [http://tea.texas.gov/Finance\\_and\\_Grants/Financial\\_Compliance/Fiscal\\_Year\\_Start\\_Date/](http://tea.texas.gov/Finance_and_Grants/Financial_Compliance/Fiscal_Year_Start_Date/)

In the first year of implementation, the financial accounting period will span ten months in those districts that opted to change, beginning September 1 and ending June 30. However, certain aspects of financial management and reporting will require adjustments in the first year of implementation. These adjustments are required since the state and federal fiscal years did not change, and the administration of state and federal regulatory activities, as well as state funding calculations under the Foundation School Program, require financial data on a 12-month reporting basis. This means that all financial data reported for the first year of implementation, except for the annual financial report, must be based on a 12-month reporting period, as follows:

#### **Initial School Year Start Date Transitions to July 1st:**

Budget financial data reported through PEIMS for the year of implementation must be on a twelve-month basis for the period beginning September 1 and ending August 31 (two months beyond the July 1 start date of the following fiscal year);

Actual financial data reported through PEIMS must be on a twelve-month basis for the period beginning September 1 and ending August 31 (two months beyond the July 1 start date of the following fiscal year), including the actual financial accounting information, and the shared services arrangement actual information.

The independent auditor will be required to apply procedures to the district's processes involving the aggregation and reporting of actual financial data on a 12-month basis, in accordance with Section 44.008(b), Texas Education Code. As a result of this special reporting requirement, the 12-month data representing actual financial data will match the reporting period for 12-month data reported for budget financial data; and

Financial data reported in the annual financial report will be prepared on a ten-month basis in all financial statements and exhibits for the fiscal period beginning September 1st and ending June 30th, and will include an additional schedule containing supplemental financial data reporting tax collections for the 12-month period beginning September 1 and ending August 31.

**School Year After Transition to July 1st Fiscal Year Start Date:**

- For all subsequent fiscal year periods following the first year of implementation of a July 1 fiscal year start date, all financial data will be reported on a twelve-month basis spanning July 1 through June 30.
- Please note that additional considerations may affect a school district's decision to implement a change in its fiscal year start date, including the installation of new financial accounting software and/or significant problems in internal financial management activities such as general ledger reconciliation problems. Some school district officials have indicated that the elimination of accrued payroll liabilities will be the primary benefit of a change in the fiscal year start date; however, it is important to understand that this change will not eliminate all accrued payroll liabilities (the exact impact on accrued payroll liabilities can be clarified by visiting with the district's independent auditor). Prior to making this change, it is also recommended that the district's administration advise the board of trustees and have the board ratify administration's proposed decision to change the start date of the fiscal year. District administration should also inform the board of trustees about the impact this change will have on various administrative processes, such as the budget development calendar. It will also be important to monitor any activity during the upcoming legislative session that may impact certain aspects of this financial management issue. Lastly, it is recommended that the district consult with its independent auditor before making a change in the fiscal year start date.
- Changes to deadlines for filing the independent financial audit should result in appropriate modifications to the timing of quality assurance procedures for data submitted through PEIMS.
- GASB 34 had little to no impact on PEIMS reporting. Districts continue to report their governmental fund type information on a modified accrual accounting basis consistent with reporting practices on governmental fund types prior to GASB 34.

**Notice of Grant Award New Fund Code(s)**

Districts that receive a Notice of Grant Award for a "new grant" in which the fund code does not become effective until 9/1/XX but the grant becomes effective 7/1/XX must report July and August under the applicable generic fund code for those two months:

- For State Grants use fund code 429
- For Shared Service Arrangement State Grants use fund code 459
- For Federal Grants use fund code 289
- For Shared Service Arrangement Federal Grants use fund code 379

**BUDGET-AMOUNT (E0321)** indicates the dollar value associated with budget financial account information.

All BUDGET-AMOUNT fields should be rounded to the nearest dollar, e.g., \$109.50 is coded as "110", and \$109.49 is coded as "109".

When reporting BUDGET-AMOUNT and ACTUAL-AMOUNT values, positive numbers are shown as unsigned numbers. Negative numbers are shown with a negative sign immediately to the left of the amount without any spaces between the negative sign and the number.

**FUND-CODE (E0316)** identifies the fund group and specific fund (when applicable) for actual financial data.

FUND-CODE identifies the specific fund for budget and payroll.

**FUNCTION-CODE (E0317)** identifies a general operational area and groups together related activities.

Costs incurred for student activities which are not for instructional credit (high school credit in grades 9-12 and grade credit for other grades) are classified as function 36. Examples are University Interscholastic League (UIL) and co-curricular/extracurricular competition.

Function 31, guidance, counseling, and evaluation services, is used to code special education related services for appraisers, psychologists, etc.

**OBJECT-CODE (E0318)** identifies an account, a transaction, or a source of funds. It indicates the major account group to which a transaction is posted or to which the associated monies are related. The major account groups for PEIMS reporting include fund equity, revenue, other resources/non-operating revenue/residual equity transfers in, expenditure/expenses, and other uses/non-operating expenses/residual equity transfers out.

**ORGANIZATION-CODE (E0319)** identifies the unique organizational unit within the district with which the account is associated. For campuses, this is the three-digit campus number registered with the Texas Education Agency. For non-campus, this must be one of the administrative units required in the Resource Guide, or 998 or 999.

See Appendix H for Organization Code Reporting Guidelines.

**PROGRAM-INTENT-CODE (E0320)** identifies 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.

If a general purpose copying machine used at a campus is not tied to a specific program, the undistributed 99 program intent code and function 23 (school leadership) can be used. If it is in the central office, use function 41.

**Example(s)**

None

**Data Sample(s)**

See Section 7 for XML Data Samples

**20032 - ActualExtension Complex Type**

Element ID	Data Element	XMLName	XML Simple Type Name	PEIMS								Len	Data Type	Code Table ID
				1	1 M	2	2 M	3	3 M	4	4 M			
**	Reference Complex Type	TX-LEAReference	EducationalOrgReferenceType			Y	Y					6	CODED	
**	Reference Complex Type	EducationalOrgIdentity	EducationalOrgIdentityType			Y	Y							
E0212	DISTRICT-ID	StateOrganizationId	IdentificationCode			Y	Y					6	CODED	
E0974	FISCAL-YEAR	TX-FiscalYear				Y	Y					1	CODED	
E0774	ACTUAL-AMOUNT	TX-Amount	Currency			Y	Y					11	NUMERIC	
E1107	LOCAL-FUND-CODE	TX-LocalFund	FundType											
E0316	FUND-CODE	TX-FundCode	TX-FundCodeType			Y	Y					3	CODED	C145
E1108	LOCAL-FUNCTION	TX-LocalFunction	FunctionType											
E0317	FUNCTION-CODE	TX-FunctionCode	TX-FunctionCodeType			Y	Y					2	CODED	C146
E1109	LOCAL-OBJECT-CODE	TX-LocalObject	ObjectType											
E0318	OBJECT-CODE	TX-ObjectCode	TX-ObjectCodeType			Y	Y					4	CODED	C159
E0319	ORGANIZATION-CODE	TX-OrganizationCode	TX-OrganizationCodeType			Y	Y					3	CODED	
E1110	LOCAL-PROGRAM-INTENT-CODE	TX-LocalProgramIntentCode	TX-LocalProgramIntentCode											
E0320	PROGRAM-INTENT-CODE	TX-ProgramIntentCode	TX-ProgramIntentCodeType			Y	Y					2	CODED	C147

**Description**

The ActualExtension Complex Type represents the sum of the financial transactions to date relating to a specific account.

**Reporting Requirements**

PEIMS collects financial data in chart of accounts format following the mandatory accounting codes outlined in the [Financial Accountability System Resource Guide](#), Financial Accounting and Reporting Module. Detailed (non-summarized) financial data in a format that reflects local accounting records is reported for actual data.

The PEIMS data collection format for actual data reflects the mandated minimum account code structure of the [Resource Guide](#). Districts must report the amount associated with each combination of values of the state mandatory minimum account codes used for local accounting purposes. Where districts maintain greater detail than the state-mandated level, which could occur if a district's records include either code values or code accounts beyond the state minimum, such as sub-object accounting, the detail is to be rolled up (summarized) to the state-mandated level by districts prior to submission through the TSDS system.

Districts should report only the lowest level of detail maintained in their financial records even if higher summary levels of detail are included in their records. For instance, if a district's internal records include information about teachers' salaries (object 6119) and clerical workers' salaries (object 6129), total salaries (object 6110), and total payroll costs (object 6100), only information recorded to the third level object code (objects 6119, 6129) should be reported.

PEIMS code tables for [Resource Guide](#) accounting codes (FUND-CODE Table, FUNCTION-CODE Table, OBJECT-CODE Table and PROGRAM-INTENT-CODE Table) contain detail to the minimum state-mandated level of detail. Summary level codes are not included in these code tables, since such summaries are not requested for PEIMS reporting. As mentioned above, districts that use [Resource Guide](#) codes that are below the state-mandated level must report data only to the level of detail that is prescribed in the code tables.

For federal project funds, the FISCAL-YEAR should indicate the state project year during which the project funds were



originally allocated. Otherwise, FISCAL-YEAR should indicate the state fiscal year. Both digits of the FUNCTION-CODE should have meaningful values. The OBJECT-CODE values should correspond at least to the greatest level of detail described in the Resource Guide, which in most cases is the third level object code (meaningful fourth digit). Although sub-object accounting, as described in the Resource Guide, is implemented in many districts, this is not reported in PEIMS. The ORGANIZATION-CODE values reported should relate to all organizational units for which the district accounts. Code values associated with campus organizational units should match those registered with TEA.

Districts should report only the lowest level of detail maintained in their financial records even if higher summary levels of detail are included in their records. For instance, if a district's internal records include information about teachers' salaries (object 6119) and clerical workers' salaries (object 6129), total salaries (object 6110), and total payroll costs (object 6100), only information recorded to the third level object code (objects 6119, 6129) should be reported.

PEIMS collects actual financial data for the prior school year. These are audited data. Any audit corrections must have been made in the district's records. Districts must report records related to detailed revenue, fund balance, and expenditure accounts. Fund balance accounts (codes 3XXX) should show the post-closing fund balances on August 31 of the prior year, with all audit adjustments posted. The PEIMS data collection format reflects the mandated minimum account code structure in the Resource Guide. The actual financial data reporting requires ACTUAL-AMOUNT, rather than BUDGET-AMOUNT, as in budget reporting.

Amount refers to "actual pre-closing realized expenditures/expenses and pre-closing revenues".

If the district was the absorbing district in a consolidation the prior year, the district must report the actual financial data for the consolidated district.

Actual financial data are reported to reflect the district configuration of the prior year.

PEIMS code tables for Resource Guide accounting codes (FUND-CODE Table, FUNCTION-CODE Table, OBJECT-CODE Table and PROGRAM-INTENT-CODE Table) contain detail to the minimum state-mandated level of detail. Summary level codes are not included in these code tables, since such summaries are not requested for PEIMS reporting. As mentioned above, districts that use Resource Guide codes that are below the state-mandated level must report data only to the level of detail that is prescribed in the code tables.

### **Special Reporting Requirements**

Texas School for the Blind and Visually Impaired, Texas School for the Deaf, and Texas Juvenile Justice Department schools do not report the ActualExtension Complex Type.

### **Business Rules**

**DISTRICT-ID (E0212)** indicates the district identification number registered with the Texas Education Agency.

**FISCAL-YEAR (E0974)** is the last digit of the fiscal year, e.g., the fiscal year is 6 for the 2015-16 fiscal year.

The standard fiscal year for Texas public schools runs from September 1<sup>st</sup> through August 31<sup>st</sup>.

### **Reporting Requirements for Changing the Start Date of the Fiscal Year**

#### **Option to Change the Start Date of the Fiscal Year**

School districts may choose a fiscal year that begins on either July 1<sup>st</sup> or September 1<sup>st</sup> of each year. A school fiscal year that begins on July 1<sup>st</sup> will end on June 30<sup>th</sup> of the next calendar year. In lieu of making a change in this area, districts may continue the current fiscal year reporting period that begins on September 1<sup>st</sup> and ends on August 31<sup>st</sup> of the next calendar year.

Budgetary planning activities are impacted for those school districts that decide to implement a fiscal year beginning on July 1<sup>st</sup>. Districts may delay implementation of a fiscal year start date of July 1<sup>st</sup> to any future fiscal year.

In order to change the fiscal year start date to July 1, 2017, districts must file with TEA no later than June 30, 2016, a Notification of Intent to Change the Fiscal Year Start Date to July 1, 2017. This form (FIN-003) is available on the TEA website at [http://tea.texas.gov/Finance\\_and\\_Grants/Financial\\_Compliance/Fiscal\\_Year\\_Start\\_Date/](http://tea.texas.gov/Finance_and_Grants/Financial_Compliance/Fiscal_Year_Start_Date/)

In the first year of implementation, the financial accounting period will span ten months in those districts that opted to

change, beginning September 1 and ending June 30. However, certain aspects of financial management and reporting will require adjustments in the first year of implementation. These adjustments are required since the state and federal fiscal years did not change, and the administration of state and federal regulatory activities, as well as state funding calculations under the Foundation School Program, require financial data on a 12-month reporting basis. This means that all financial data reported for the first year of implementation, except for the annual financial report, must be based on a 12-month reporting period, as follows:

**Initial School Year Start Date Transitions to July 1st:**

Budget financial data reported through PEIMS for the year of implementation must be on a twelve-month basis for the period beginning September 1 and ending August 31 (two months beyond the July 1 start date of the following fiscal year);

Actual financial data reported through PEIMS must be on a twelve-month basis for the period beginning September 1 and ending August 31 (two months beyond the July 1 start date of the following fiscal year), including the actual financial accounting information, and the shared services arrangement actual information.

The independent auditor will be required to apply procedures to the district's processes involving the aggregation and reporting of actual financial data on a 12-month basis, in accordance with Section 44.008(b), Texas Education Code. As a result of this special reporting requirement, the 12-month data representing actual financial data will match the reporting period for 12-month data reported for budget financial data; and

Financial data reported in the annual financial report will be prepared on a ten-month basis in all financial statements and exhibits for the fiscal period beginning September 1st and ending June 30th, and will include an additional schedule containing supplemental financial data reporting tax collections for the 12-month period beginning September 1st and ending August 31st.

**School Year After Transition to July 1st Fiscal Year Start Date:**

- For all subsequent fiscal year periods following the first year of implementation of a July 1 fiscal year start date, all financial data will be reported on a twelve-month basis spanning July 1 through June 30.
- Please note that additional considerations may affect a school district's decision to implement a change in its fiscal year start date, including the installation of new financial accounting software and/or significant problems in internal financial management activities such as general ledger reconciliation problems. Some school district officials have indicated that the elimination of accrued payroll liabilities will be the primary benefit of a change in the fiscal year start date; however, it is important to understand that this change will not eliminate all accrued payroll liabilities (the exact impact on accrued payroll liabilities can be clarified by visiting with the district's independent auditor). Prior to making this change, it is also recommended that the district's administration advise the board of trustees and have the board ratify administration's proposed decision to change the start date of the fiscal year. District administration should also inform the board of trustees about the impact this change will have on various administrative processes, such as the budget development calendar. It will also be important to monitor any activity during the upcoming legislative session that may impact certain aspects of this financial management issue. Lastly, it is recommended that the district consult with its independent auditor before making a change in the fiscal year start date.
- Changes to deadlines for filing the independent financial audit should result in appropriate modifications to the timing of quality assurance procedures for data submitted through PEIMS.
- GASB 34 had little to no impact on PEIMS reporting. Districts continue to report their governmental fund type information on a modified accrual accounting basis consistent with reporting practices on governmental fund types prior to GASB 34.

**Notice of Grant Award New Fund Code(s)**

Districts that receive a Notice of Grant Award for a "new grant" in which the fund code does not become effective until 9/1/XX but the grant becomes effective 7/1/XX must report July and August under the applicable generic fund code for those two months:

- For State Grants use fund code 429

- For Shared Service Arrangement State Grants use fund code 459
- For Federal Grants use fund code 289
- For Shared Service Arrangement Federal Grants use fund code 379.

**ACTUAL-AMOUNT (E0774)** indicates the dollar value associated with actual financial account information.

All ACTUAL-AMOUNT fields should be rounded to the nearest dollar, e.g., \$109.50 is coded as "110", and \$109.49 is coded as "109".

When reporting BUDGET-AMOUNT and ACTUAL-AMOUNT values, positive numbers are shown as unsigned numbers. Negative numbers are shown with a negative sign immediately to the left of the amount without any spaces between the negative sign and the number.

**FUND-CODE (E0316)** identifies the fund group and specific fund (when applicable) for actual financial data. FUND-CODE identifies the specific fund for budget and payroll.

Districts that receive a Notice of Grant Award for a "new grant" in which the fund code does not become effective until 9/1/XX but the grant becomes effective 7/1/XX must report July and August under the applicable generic fund code for those two months.

**FUNCTION-CODE (E0317)** identifies a general operational area and groups together related activities.

**OBJECT-CODE (E0318)** identifies an account, a transaction, or a source of funds. It indicates the major account group to which a transaction is posted or to which the associated monies are related. The major account groups for PEIMS reporting include fund equity, revenue, other resources/non-operating revenue/residual equity transfers in, expenditure/expenses, and other uses/non-operating expenses/residual equity transfers out.

**ORGANIZATION-CODE (E0319)** identifies the unique organizational unit within the district with which the account is associated. For campuses, this is the three-digit campus number registered with the Texas Education Agency. For non-campususes, this must be one of the administrative units required in the Resource Guide or 998 or 999.

Follow the Resource Guide rules for reporting organizations/campus IDs. See Appendix H for Organization Code Reporting Guidelines.

**PROGRAM-INTENT-CODE (E0320)** identifies 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.

## Example(s)

### FASRG Model #1 Example

#### (Resource Guide Models - FASRG Model #1)

A shared services arrangement is formed for an ESEA, Title I, Part A – Improving Basic Programs project. The funds are received from TEA. The combined entitlements for the two participating members are \$100,000. One member district (Member #1) that acts as fiscal agent will pay \$20,000 for a remedial reading teacher at campus 101. The other member district (Member #2) will pay \$25,000 for a remedial reading teacher at campus 041. The fiscal agent will retain \$25,000 to employ a remedial math teacher that will work 50% of the time at both schools, at the same campus as the reading programs. The remaining \$30,000 will be retained by the fiscal agent to employ a program director to serve both school districts. This information is reported in the following way.

### Explanation

#### Member #1

##### Line 1

- DISTRICT-ID is 444444 for Member #1 ISD.
- FUND-CODE 300 (for fiscal agents only) designates special revenue shared services arrangement fund ESEA, Title I, Part A.
- FUNCTION-CODE 00 indicates no function is reported with revenues/other resources.
- OBJECT-CODE 5929 indicates Federal Revenues Distributed by TEA.
- ORGANIZATION-CODE 000 indicates no organization code is reported with revenues/other resources.
- FISCAL-YEAR Y designates the last digit of the fiscal year.
- PROGRAM-INTENT-CODE 00 indicates no program code is reported with revenues/other resources.
- ACTUAL-AMOUNT indicates \$100,000 was received for ESEA, Title I, Part A.

##### Line 2

- FUNCTION-CODE 93 indicates payments to member districts of SSAs.
- OBJECT-CODE 6493 indicates payments to member districts of SSAs.
- ORGANIZATION-CODE 751 indicates fiscal agent SSAs-local option.
- PROGRAM-INTENT-CODE 99 indicates undistributed.
- ACTUAL-AMOUNT indicates \$45,000 was expended for ESEA, Title I, Part A (distributed to members).

##### Line 3

- FUNCTION-CODE 11 indicates instruction.
- OBJECT-CODE 6119 indicates salaries or wages - teachers and other professional personnel.
- PROGRAM-INTENT-CODE 24 indicates accelerated education.
- ACTUAL-AMOUNT indicates \$25,000 was expended by the fiscal agent for the remedial math teacher that will work 50% of the time at both schools at the same campuses as the reading programs.

##### Line 4

- FUNCTION-CODE 21 indicates instructional leadership.
- ACTUAL-AMOUNT indicates \$30,000 was expended by the fiscal agent for the program director to serve both school districts.

Line 5

- FUND-CODE 211 designates special revenue fund ESEA, Title I, Part A.
- OBJECT-CODE 5952 indicates SSA Federal Revenues from Fiscal Agent.
- ACTUAL-AMOUNT indicates \$20,000 was received from the fiscal agent for ESEA, Title I, Part A by Member #1.

Line 6

- ORGANIZATION-CODE 101 indicates the campus for the remedial reading teacher for Member #1.
- ACTUAL-AMOUNT indicates \$20,000 was expended for the remedial reading teacher by Member #1.

**Member #2**

Line 1

- DISTRICT-ID is 333333 for Member #2 ISD.
- ACTUAL-AMOUNT indicates \$25,000 was received from the fiscal agent for ESEA, Title I, Part A by Member #2.

Line 2

- ORGANIZATION-CODE 041 indicates the campus for the remedial reading teacher for Member #2.
- ACTUAL-AMOUNT indicates \$25,000 was expended for the remedial reading teacher by Member #2.

**Overall Notes**

- Members have Financial Actual records for amounts of revenue and expenditures in standard fund codes (non-fiscal agent) for items passed from the fiscal agent via object code 6493
- Fiscal agent has corresponding Shared Services Actual record for expenditures not coded to object code 6493
- Members report the object code detail to the fiscal agent in order for the fiscal agent to complete federal grant expenditure reports

## **FASRG Model #2 Example**

### **(Resource Guide Models - FASRG Model #2)**

The education service center acts as fiscal agent for an ESEA, Title I, Part C – Education of Migratory Children project funded through TEA. All services are provided by the fiscal agent and no funds are passed through to the three member districts. The combined entitlement is \$75,000. The education service center provides each school district a teacher who has a salary of \$25,000 per year for the 5th grade. These teachers provide services which result in the extension of the school day to 5:00 p.m. While the curriculum is basic, the extended day assists the students in completing courses in a shorter school year. This information is reported in the following way.

### **Education Service Center (Fiscal Agent only – not a member)**

#### **Explanation**

- DISTRICT-ID is 777950 for Education Service Center serving as Fiscal Agent.
- FUND-CODE 301 (for fiscal agents only) designates special revenue shared services arrangement fund ESEA, Title I, Part C.
- FUNCTION-CODE 00 indicates no function is reported with revenues/other resources.
- OBJECT-CODE 5929 indicates Federal Revenues Distributed by TEA.
- ORGANIZATION-CODE 000 indicates no organization code is reported with revenues/other resources.
- FISCAL-YEAR Y designates the last digit of the fiscal year.
- PROGRAM-INTENT-CODE 00 indicates no program code is reported with revenues/other resources.
- ACTUAL-AMOUNT indicates \$75,000 was received for ESEA, Title I, Part C.
- FUNCTION-CODE 11 indicates instruction.
- OBJECT-CODE 6119 indicates salaries or wages - teachers and other professional personnel.
- ORGANIZATION-CODE 999 indicates undistributed organization unit.
- PROGRAM-INTENT-CODE 25 indicates bilingual education and special language programs.

#### **Overall Notes**

- Members have no Financial Actual records since all funds are received directly and expended by the fiscal agent (no pass-through)
- Fiscal agent has corresponding Shared Services Actual record for expenditures not coded to object code 6493

## FASRG Model #3 Example

### (Resource Guide Models - FASRG Model #3)

Member district #1 acts as fiscal agent for a state/locally funded special education shared services arrangement that includes 1 other school district. Expenditures are allocated according to the example in the Financial Accountability System Resource Guide, section 1.3.3. Member school districts receive revenue from various sources (foundation fund revenue, tax revenue, etc.). These revenues are recorded in the General Fund and are to be used as the district deems appropriate with written established guidelines for operating purposes. The monies paid to the fiscal agent may not be identifiable as being from a specific revenue source. Periodically during the year, member school districts pay monies to the fiscal agent. Member school districts determine the payment amount based on predetermined criteria established in the shared services arrangement agreement. This information is reported in the following way.

#### Member #1

##### Line 1

- DISTRICT-ID is 777777 for Member #1 ISD.
- FUND-CODE 438 (for fiscal agents only) designates special revenue shared services arrangement fund Public School Child Care Services.
- FUNCTION-CODE 00 indicates no function is reported with revenues/other resources.
- OBJECT-CODE 5722 indicates SSAs Local Revenue from Member Districts.
- ORGANIZATION-CODE 000 indicates no organization code is reported with revenues/other resources.
- FISCAL-YEAR Y designates the last digit of the fiscal year.
- PROGRAM-INTENT-CODE 00 indicates no program code is reported with revenues/other resources.
- ACTUAL-AMOUNT indicates \$108,500 was received for Public School Child Care Services.

##### Line 2

- FUNCTION-CODE 31 indicates guidance, counseling, and evaluation services.
- OBJECT-CODE 6119 indicates salaries or wages - teachers and other professional personnel.
- ORGANIZATION-CODE 751 indicates fiscal agent SSAs-local option.
- PROGRAM-INTENT-CODE 23 indicates services to students with disabilities (special education).
- ACTUAL-AMOUNT indicates \$106,000 was expended for counselors and diagnosticians.

##### Line 3

- FUNCTION-CODE 41 indicates general administration.
- OBJECT-CODE 6212 indicates audit services.
- ACTUAL-AMOUNT indicates \$2,500 was expended for audit.

##### Line 4

- FUND-CODE 199 designates general fund.
- FUNCTION-CODE 93 indicates payments to fiscal agent of shared service arrangements.
- OBJECT-CODE 6492 indicates payments to fiscal agent of shared service arrangements.
- ORGANIZATION-CODE 999 indicates undistributed organization unit.

#### Member #2

Line 1

- DISTRICT-ID is 888888 for Member #2 ISD.
- FUND-CODE 199 designates general fund.
- FUNCTION-CODE 93 indicates payments to fiscal agent of shared service arrangements.
- OBJECT-CODE 6492 indicates payments to fiscal agent of shared service arrangements.
- ORGANIZATION-CODE 999 indicates undistributed organization unit.

**Overall Notes**

- Member's Financial Actual record provides amounts sent to fiscal agent
- Fiscal agent has corresponding Shared Services Actual record for total expenditures related to object code 5722 amounts received from member districts (coded as object code 6492 on member district books)

**Data Sample(s)**

See Section 7 for XML Data Samples



**20033 - SharedServiceArrangementExtension Complex Type**

Element ID	Data Element	XMLName	XML Simple Type Name	PEIMS								Len	Data Type	Code Table ID
				1	1 M	2	2 M	3	3 M	4	4 M			
**	Reference Complex Type	TX-FiscalAgentEducationOrganizationReference	EducationalOrgReferenceType			Y	Y					6	CODED	
**	Reference Complex Type	EducationalOrgIdentity	EducationalOrgIdentityType			Y	Y							
E0212	DISTRICT-ID	StateOrganizationId	IdentificationCode			Y	Y					6	CODED	
**	Reference Complex Type	TX-SharedSvcsArrMemberLEAReference	EducationalOrgReferenceType			Y	Y					6	CODED	
**	Reference Complex Type	EducationalOrgIdentity	EducationalOrgIdentityType			Y	Y							
E0981	SHARED-SVCS-ARR-MEMBER-DIST-ID	StateOrganizationId	EducationalOrgReferenceType			Y	Y					6	CODED	
E0776	SHARED-SVCS-ARRANGEMENT-TYPE-CODE	TX-SharedServiceArrangement	TX-SharedServiceArrangementType			Y	Y					2	CODED	C049
E0974	FISCAL-YEAR	TX-FiscalYear				Y	Y					1	CODED	
E0774	ACTUAL-AMOUNT	TX-Amount	Currency			Y	Y					11	NUMERIC	
E1107	LOCAL-FUND-CODE	TX-LocalFund	FundType											
E0316	FUND-CODE	TX-FundCode	TX-FundCodeType			Y	Y					3	CODED	C145

**Description**

The Shared Service Arrangement Extension complex type represents the sum of the financial transactions to date for shared service arrangements. School districts and/or education service centers find it advantageous to share personnel or services, particularly when a school district cannot justify the cost of employing a specialized staff member on a full-time basis, but a group of school districts can justify a portion of the salary or service.

**Reporting Requirements**

PEIMS collects actual financial information for shared services arrangements (SSA). **Each fiscal agent district or ESC does all SSA reporting.** Information is reported about each member district, with type of shared services arrangement, Resource Guide fund code, fiscal year, and actual amount.

Shared Service Arrangement fiscal agents should send expenditure reports to each SSA member district showing the Shared Services Actual record reporting that will be done on behalf of that SSA member district. Fiscal agent districts can use EDIT+ report PRFBD001 – Actual SSA Financial Summary by Fund and SSA Type as a starting point for distribution of the relevant expenditures on behalf of SSA members.

If a RDSPD member district receives Average Daily Attendance funds for an enrolled student and pays a fiscal agent for RDSPD services, then those expenditures should be reported by the member district on a financial actual record using OBJECT-CODE 6492.

If a fiscal agent district returns SSA money or unspent funds to a SSA member district, then the fiscal agent district will report the return of those funds as an expenditure on the fiscal agent's financial actual records using OBJECT-CODE 6493.

Charter school districts do not report Shared Service Actual records. Each charter school reports its own share of SSA expenses on its own Financial Actual record. The fiscal agent of a shared service arrangement is responsible for providing the information necessary for a charter school to record the transactions in the charter school accounts as if the charter school had spent the funds directly.

Additional information regarding the reporting requirements for Shared Service Arrangements, reference Module 1 of

the Financial Accounting Resource Guide at:

[http://tea.texas.gov/Finance\\_and\\_Grants/Financial\\_Accountability/Financial\\_Accountability\\_System\\_Resource\\_Guide/](http://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial_Accountability_System_Resource_Guide/)

Regional Day School Programs for the Deaf are specifically approved by the Texas Education Agency Division of Federal and State Education Policy as a Shared Service Arrangement and consist of at least two school districts. All Regional Day School Programs for the Deaf fiscal agents are defined by TEA as Shared Service Arrangements. All Regional Day School Programs for the Deaf are required to report Shared Service Arrangement financial data for their member districts.

### **Special Reporting Requirements**

The shared services arrangement fiscal agent reports the actual financial data for the prior school year for the shared services arrangement. Actual revenue and expenditure data should be reported using the FUND-CODEs specified for shared services arrangements.

### **Business Rules**

**DISTRICT-ID (E0212)** indicates the district identification number registered with the Texas Education Agency.

**SHARED-SVCS-ARRANGEMT-TYPE-CODE (E0776)** indicates the type of program or service provided by a shared services arrangement.

**SHARED-SVCS-ARR-MEMBER-DIST-ID (E0981)** indicates the county-district number of the school district (as registered with the Texas Education Agency) which is a member district in the shared services arrangement.

The SharedServiceArrangementExtension Complex Type must be reported by:

- All school districts, including the fiscal agents that participate in a shared service arrangement
- ESCs which serve as fiscal agents for shared service arrangements.

**FISCAL-YEAR (E0974)** is the last digit of the fiscal year, e.g., the fiscal year is 4 for the 2013-14 fiscal year.

**ACTUAL-AMOUNT (E0774)** indicates the dollar value associated with actual financial account information.

For the purposes of the SharedServiceArrangementExtension Complex Type the ACTUAL-AMOUNT reflects the portion of the fund code expenditures related to a particular member of a particular SSA. Not following this reporting instruction will result in an overstatement of the total expenditures for the particular SSA and its members.

**FUND-CODE (E0316)** identifies the fund group and specific fund (when applicable) for actual financial data. FUND-CODE identifies the specific fund for budget and payroll.

---

## Example(s)

### FASRG Model #1 Example

#### (Resource Guide Models - FASRG Model #1)

A shared services arrangement is formed for an ESEA, Title I, Part A – Improving Basic Programs project. The funds are received from TEA. The combined entitlements for the two participating members are \$100,000. One member district (Member #1) that acts as fiscal agent will pay \$20,000 for a remedial reading teacher at campus 101. The other member district (Member #2) will pay \$25,000 for a remedial reading teacher at campus 041. The fiscal agent will retain \$25,000 to employ a remedial math teacher that will work 50% of the time at both schools, at the same campus as the reading programs. The remaining \$30,000 will be retained by the fiscal agent to employ a program director to serve both school districts. This information is reported in the following way.

#### Fiscal Agent

##### Explanation

- DISTRICT-ID is 444444 for Member #1 ISD serving as Fiscal Agent.
- SHARED-SVCS-ARR-MEMBER-DIST-ID is 444444 for Member #1 ISD.
- SHARED-SVCS-ARR-MEMBER-DIST-ID is 333333 for Member #2 ISD.
- SHARED-SVCS-ARRANGEMENT-TYPE-CODE 04 indicates compensatory or remedial education shared services arrangement.
- FUND-CODE 300 (for fiscal agents only) designates special revenue shared services arrangement fund ESEA, Title I, Part A.
- FISCAL-YEAR Y designates the last digit of the fiscal year.
- ACTUAL-AMOUNT indicates \$27,500 was expended for ESEA, Title I, Part A for each member district (\$25,000 + \$30,000 retained by fiscal agent and spent equally for the benefit of both member districts as per their agreement (\$55,000 divided by 2)).

#### Overall notes

- Expenditures reported on Payroll record reflect amounts not coded to object code 6493 on the fiscal agent's Financial Actual record in the fiscal agent-specific SSA fund codes

## **FASRG Model #2 Example**

### **(Resource Guide Models - FASRG Model #2)**

The education service center acts as fiscal agent for an ESEA, Title I, Part C – Education of Migratory Children project funded through TEA. All services are provided by the fiscal agent and no funds are passed through to the three member districts. The combined entitlement is \$75,000. The education service center provides each school district a teacher who has a salary of \$25,000 per year for the 5th grade. These teachers provide services which result in the extension of the school day to 5:00 p.m. While the curriculum is basic, the extended day assists the students in completing courses in a shorter school year. This information is reported in the following way.

### **Fiscal Agent**

#### Explanation

- DISTRICT-ID is 777950 for Education Service Center serving as Fiscal Agent.
- SHARED-SVCS-ARR-MEMBER-DIST-ID is 444444 for Member #1 ISD.
- SHARED-SVCS-ARR-MEMBER-DIST-ID is 333333 for Member #2 ISD.
- SHARED-SVCS-ARR-MEMBER-DIST-ID is 222222 for Member #3 ISD.
- SHARED-SVCS-ARRANGEMENT-TYPE-CODE 07 indicates migrant education shared services arrangement.
- FUND-CODE 301 (for fiscal agents only) designates special revenue shared services arrangement fund ESEA, Title I, Part C.
- FISCAL-YEAR Y designates the last digit of the fiscal year.
- ACTUAL-AMOUNT indicates \$25,000 was expended by the fiscal agent for ESEA, Title I, Part C for each member.

### **Overall Notes**

- Expenditures reported on Payroll record reflect amounts not coded to object code 6493 on the fiscal agent's Financial Actual record in the fiscal agent-specific SSA fund codes

## **FASRG Model #3 Example**

### **(Resource Guide Models - FASRG Model #3)**

Member district #1 acts as fiscal agent for a state/locally funded special education shared services arrangement that includes 1 other school district. Expenditures are allocated according to the example in the Financial Accountability System Resource Guide, section 1.3.3. Member school districts receive revenue from various sources (foundation fund revenue, tax revenue, etc.). These revenues are recorded in the General Fund and are to be used as the district deems appropriate with written established guidelines for operating purposes. The monies paid to the fiscal agent may not be identifiable as being from a specific revenue source. Periodically during the year, member school districts pay monies to the fiscal agent. Member school districts determine the payment amount based on predetermined criteria established in the shared services arrangement agreement. This information is reported in the following way.

### **Fiscal Agent**

#### Explanation

- DISTRICT-ID is 777777 for Member #1 ISD serving as Fiscal Agent.
- SHARED-SVCS-ARR-MEMBER-DIST-ID is 777777 for Member #1 ISD.
- SHARED-SVCS-ARRANGEMENT-TYPE-CODE 11 indicates special education shared services arrangement.
- FUND-CODE 438 (for fiscal agents only) designates special revenue shared services arrangement fund Public School Child Care Services.
- ACTUAL-AMOUNT indicates \$59,250 was expended for Public School Child Care Services for Member #1 ISD.
- SHARED-SVCS-ARR-MEMBER-DIST-ID is 888888 for Member #2 ISD.
- ACTUAL-AMOUNT indicates \$49,250 was expended for Public School Child Care Services for Member #2 ISD.

### **Overall Notes**

- Expenditures reported on Payroll record reflect total expenditures related to object code 5722 amounts on the fiscal agent's Financial Actual record in the fiscal agent-specific SSA fund codes.

### **Data Sample(s)**

See Section 7 for XML Data Samples