

Fund Code Descriptions

School district accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. A school district designates the fund's financial resources for a distinct purpose. The fund's purpose can be established by the state or federal government as well as the school district. The *R* by a fund indicates that the fund is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report).

R 199 *General Fund*

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions that are a result of revenues from local taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements.

R 206 *ESEA, Title X, Part C – Education for the Homeless Children and Youth*

This fund classification is to be used to account, on a project basis, for funds granted for a variety of staff development and supplemental services, including in-service training, counseling, psychological service and tutoring. McKinney-Vento Homeless Education Assistance Improvement.

R 211 *ESEA, Title I, Part A - Improving Basic Programs*

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children.

Note: This fund code is also used for ESEA Title I – Priority Focus and School Grant.

R 212 *ESEA, Title I, Part C - Education of Migratory Children*

This fund classification is to be used to account, on a project basis, for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen.

R 224 *IDEA - Part B, Formula*

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub-grants.

R 225 *IDEA - Part B, Preschool*

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities.

R 240 *National School Breakfast and Lunch Program (Food Service)*

This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). The Food Service Fund is considered a Special Revenue Fund if it meets the following criteria:

- User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.

- The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.
- The school district does not intend for the Food Service Fund to be self-sustaining.

This fund may have a fund balance not to exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes.

- R 242 Summer Feeding Program, Texas Department of Agriculture (Food Service)*
 This fund classification is to be used to account, on a project basis, for funds received from the Texas Department of Agriculture that are awarded for meals provided to the community based on the average number of daily participants. This fund should be used regardless of whether a school district's National School Breakfast and Lunch Program is accounted for in the General Fund, a Special Revenue Fund or an Enterprise Fund.
- R 244 Career and Technical - Basic Grant*
 This fund classification is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. Carl Perkins Vocational Education Grant.
- R 255 ESEA, Title II, Part A - Teacher and Principal Training and Recruiting*
 This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement.
- R 263 Title III, Part A - English Language Acquisition and Language Enhancement*
 This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

 Note: This fund code is also used for ESEA Title III, Part A - Immigrant.
- R 265 Title IV, Part B - 21st Century Community Learning Centers*
 This fund classification is to be used to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students.
- R 289 School Climate Transformation/ Title VI Part A Summer School LEP - Federally Funded Special Revenue Funds*
 This fund classification is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above. Any locally defined codes that are used at the local option are to be converted to Fund 289 for PEIMS reporting.

- R 397* *Advanced Placement Incentives*
This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program.
- R 409* *High School Completion and Success/Texas High School Project*
This fund classification is to be used to account, on a project basis, for funds granted for schools to implement programs to support the improvement of high school graduation rates and post-secondary readiness.
- R 410* *State Textbook Fund*
This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the textbook allotment.
- 427* *Juvenile Intervention Initiative*
This fund classification is to be used to account, on a project basis, for funds that are received from the state that are not listed elsewhere.
- R 429* *Higher Quality Pre-Kindergarten Grant/Read to Succeed/Laura Bush Foundation*
State funded special revenue funds not listed above are to be accounted for in this fund.
- R 461* *Campus Activity Funds*
This fund classification is used for student raised funds such as athletic teams and campus activity groups. These funds are held in trust by campus administration but are subject to recall by the Board of Trustees. These funds carry over from year to year. These funds may only be spent on campus activities or supplies. All District purchasing guidelines and bid laws must be adhered to when making expenditures with these funds. (See Fund 865 for Student Club/Activity Funds)
- 480* *PISD Education Foundation Grants*
This fund classification is used, at the option of the school district, to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.
- 490* *Raise Your Hand Texas – Blended Learning*
This fund classification is used, at the option of the school district, to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.
- 492* *Early College*
This fund classification is used, at the option of the school district, to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.
- 497* *Mental Health America/Bridge Up Grant*
This fund classification is used, at the option of the school district, to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.
- 498* *CASE Partnership Project*
This fund classification is used, at the option of the school district, to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere.

- 511 *Debt Service Funds*
This fund classification is used, at the option of the school district, to account for specific debt services.
- 637 *Bond Series 2012A - \$67,360,000*
This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
- 638 *Bond Series 2013*
This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
- 639 *Bond Series 2015B Variable*
This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
- 640 *Bond Series 2015A Fixed*
This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
- 690 *Pay as You Go – Make Room*
This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
- 691 *Pay as You Go – Bond 2004*
This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
- 692 *Pay as You Go – Bond 2011*
This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
- 693 *Pay as You Go – Bond 2014*
This fund classification is used, at the option of the school district, to classify capital projects on a project-by-project basis.
- R 753 *Group Benefit Fund*
This fund classification is used to account for transactions related to self-insurance activities of the school district. School districts are to use distinct locally-defined numbers where necessary to maintain separate accountability for each self-insurance program.
- 770 *Worker's Compensation Fund*
This fund classification is used, at the option of the school district, to classify internal service funds not defined elsewhere.
- 863 *Payroll Clearing & Liability Funds*
This fund code is to be used for payroll clearing account activities; however, these activities must be eliminated for reporting purposes.
- 864 *Operating Clearing Funds*
This fund code is to be used for accounts payable clearing account activities; however, these activities must be eliminated for reporting purposes.

R 865

Student/Club Activity Account – Agency Funds

This fund classification is used for student raised funds such as clubs and organizations, held in trust by campus administration. Decisions on the use of club funds are the concern of the specific student groups and these decisions rest solely with the students as long as they do not conflict with Board Policy and/or legal regulations and guidelines. These funds are not subject to purchasing and bid laws unless the District requires it and may be carried over from year to year. Funds may be spent on student activities, supplies, or charitable donations.

R 901

General Capital Assets

This code is used to account under an accrual basis of accounting for general capital assets not recorded in the Proprietary Fund Types or fiduciary funds. This account code is for specific pieces of property such as equipment, land and building as well as all associated costs.

R 902

Long-Term Debt

This code is used to account for debts of a non-current nature under an accrual basis of accounting. Long-term debts of Proprietary Fund types and fiduciary funds are accounted for through those fund types and are not included in this account code.