

## Program Intent Code Descriptions

R.011

### *Basic Educational Services*

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.

<b>Program Intent Code 011 Costs to INCLUDE:</b>	<b>Program Intent Code 011 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>• Basic services for education/ instruction (PK-12) prescribed by Texas law, including:</li> <li>• Regular education program for limited English proficiency students</li> <li>• PK funded from basic education allotment during one-half of full-day program</li> <li>• District/campus improvement plan</li> <li>• Honors, college preparatory courses</li> <li>• Advanced placement courses not designated as part of a gifted and talented program</li> <li>• Adult basic and secondary education services</li> <li>• Section 504 students</li> <li>• Physical education (P.E.) classes when athletic activities take place, but P.E. or P.E. equivalent credit is issued</li> <li>• Foreign language courses</li> <li>• TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation</li> <li>• Day Care Cost</li> <li>• In School Suspension Program</li> <li>• Parenting Classes</li> <li>• Services for an elective alternative education program for students not at risk of dropping out of school</li> <li>• Summer camps, summer school, field trips or other summer enrichment programs for basic education</li> <li>• Quasi – Vocational classes in Middle school and junior high</li> </ul>	<ul style="list-style-type: none"> <li>• Gifted and talented services (PIC 021)</li> <li>• Advanced placement services designated as part of a gifted and talented program (PIC 021)</li> <li>• 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 099)</li> <li>• Additional salaries and related expenditures/expenses 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 091)</li> <li>• Basic services for Disciplinary Alternative Education Programs (DAEPs) (PIC 028)</li> <li>• Services for Non-Disciplinary Alternative Education Programs that do not represent costs for providing services to students at risk of dropping out of school (PIC 031)</li> <li>• Costs for non-disciplinary alternative education programs (PIC 026)</li> <li>• Alternative Education Programs (AEP) costs (Basic and Supplemental)</li> <li>• SCE costs incurred in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 030)</li> <li>• SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program. (PIC 024)</li> <li>• Title I, Part A Services</li> </ul>

<ul style="list-style-type: none"> <li>• Career and Technical courses that do not meet the state guidelines</li> </ul>	
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R.021

*Gifted and Talented (GT)*

The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.

<b>Program Intent Code 021 Costs to INCLUDE:</b>	<b>Program Intent Code 021 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>• Gifted and talented programs/services</li> <li>• Advanced placement courses designated as part of a gifted and talented program</li> </ul>	<ul style="list-style-type: none"> <li>• Honors, college preparatory courses (PIC 011)</li> <li>• Advanced placement courses not designated as part of a gifted and talented program (PIC 011)</li> <li>• Summer camps, summer schools, field trips or other summer enrichment programs (PIC 011)</li> <li>• All Disciplinary Alternative Education Programs (DAEP) related cost (PIC 028)</li> </ul>

R.022

*Career and Technical (CT)*

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.

<b>Program Intent Code 022 Costs to INCLUDE:</b>	<b>Program Intent Code 022 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>• Career and Technical for Handicapped (VEH)</li> <li>• Employment preparation services</li> <li>• Apprenticeship and job training activities</li> <li>• Career and tech. courses (grades 9-12 and VEH for grades 7 - 8)</li> <li>• Career and Technical Supervisor or Director</li> <li>• Career and Technical Counselors</li> <li>• Programs which follow the State Plan for Career and Technical Education</li> </ul>	<ul style="list-style-type: none"> <li>• Vocational adjustment classes - VAC (PIC 023)</li> <li>• Quasi - Vocational classes in Middle School and Junior High (PIC 011)</li> <li>• Career and Technical courses that do not meet the state guidelines (PIC 011)</li> <li>• All Disciplinary Alternative Education Programs (DAEP) related cost (PIC 028)</li> </ul>

R.023

*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 Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

<b>Program Intent Code 023 Costs to INCLUDE:</b>	<b>Program Intent Code 023 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>• Students who are served in the special education program under identified instructional settings such as: <ul style="list-style-type: none"> <li>– Homebound</li> <li>– Hospital class</li> <li>– Speech therapy</li> <li>– Resource room</li> <li>– “Self-contained, mild, moderate or severe” classroom</li> <li>– Off home campus setting (multidistrict, community class and self-contained separate campus)</li> <li>– Residential Care and treatment facility</li> <li>– Residential facility</li> <li>– Nonpublic contract</li> <li>– Vocational adjustment class (VAC)</li> <li>– Mainstream (support for students in inclusive setting)</li> </ul> </li> <li>• Students with identified disabilities under the Individuals with Disabilities Education Act and TEC</li> <li>• Special Education directors, coordinators or supervisors</li> <li>• State funded special education extended year program</li> <li>• Services to preschool students with disabilities (ages below 5)</li> </ul>	<ul style="list-style-type: none"> <li>• Services to Section 504 students (PIC 011)</li> <li>• Career and Technical for Handicapped (VEH) (PIC 022)</li> <li>• Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 011)</li> <li>• All Disciplinary Alternative Education Programs (DAEP) related cost (PIC 028)</li> </ul>

*R.024*

*Accelerated Education*

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.

Foundation School Program (FSP) Compensatory Education expenditures are attributable to Program Intent Code 24, Accelerated Education, only if the expenditures 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.

<b>Program Intent Code 024 Costs to INCLUDE:</b>	<b>Program Intent Code 024 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>• Supplemental costs to the Regular Education Program for additional instructional programs and instructional related services specifically designed to</li> </ul>	<ul style="list-style-type: none"> <li>• Basic services (PIC 011)</li> <li>• Services for non-disciplinary alternative education programs (PIC 026)</li> </ul>

<p>benefit students at risk of dropping out of school, as defined by Section 29.081, Texas Education Code</p> <ul style="list-style-type: none"> <li>• Intensive instructional programs</li> <li>• State Compensatory Education (SCE) supplemental instructional activities for students at risk of dropping out of school</li> <li>• Concentrated instructional staff resources</li> <li>• Reduction of class size</li> <li>• Teacher assistants</li> <li>• Staff development activities for teachers and teacher assistants to add new competencies specifically geared to the needs of students at risk of dropping out of school</li> <li>• Extension of the instructional day, week and/or year</li> <li>• Implementation of individual and small group tutorials</li> <li>• Purchase of specialized computer – assisted instruction</li> <li>• Purchase of specialized instructional supplies and materials</li> <li>• Specialized instructional equipment</li> <li>• TAKS remediation</li> <li>• Dropout recovery/dropout intervention services at high school/middle school campuses/centers</li> <li>• School Reform programs</li> <li>• Individualized instruction programs</li> <li>• Summer/intersession programs</li> <li>• Local programs to "close the gap"</li> <li>• Visiting teachers</li> <li>• Improvements and enhancements to programs for limited English proficiency (LEP) students</li> <li>• Mentorship programs</li> <li>• Residential placement programs</li> <li>• Costs for modified curriculum for instructional services provided to migrant students</li> <li>• Costs incurred to provide supplemental services in support of Title I, Part A</li> <li>• Supplemental instructional services in</li> </ul>	<ul style="list-style-type: none"> <li>• Services for disciplinary alternative education programs (PIC 028)</li> <li>• SCE costs incurred to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students (PIC 030)</li> <li>• Day care cost (PIC 011)</li> <li>• In school suspension program (PIC 011)</li> <li>• Parenting classes (PIC 011)</li> </ul>
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<p>support of a Title I, Part A Targeted Assistance Program</p> <ul style="list-style-type: none"> <li>• Cost of services for a modified curriculum program specifically designed to improve the academic performance of students at risk of dropping out of school, as defined under Section 29.081, TEC</li> <li>• Mentoring services program for students at risk of dropping out of school</li> <li>• Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</li> <li>• An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</li> </ul>	
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*R 025*

*Bilingual Education and Special Language Programs*

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.

<b>Program Intent Code 025 Costs to INCLUDE:</b>	<b>Program Intent Code 025 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>• Services intended to make students proficient in English</li> <li>• Provision of a bilingual program</li> <li>• Provision of ESL instruction</li> <li>• Instruction in primary language</li> <li>• Increase in cognitive academic language proficiencies</li> <li>• Bilingual services to immigrant students</li> <li>• Program and student evaluation</li> <li>• Instructional materials and equipment</li> <li>• Staff development</li> <li>• Supplemental staff expenses</li> <li>• Salary supplements for teachers</li> <li>• Supplies required for quality instruction and smaller class size</li> </ul>	<ul style="list-style-type: none"> <li>• Foreign language courses (PIC 011)</li> <li>• All DAEP related cost (PIC 028)</li> <li>• Full salary of bilingual/ESL instructors (PIC 011)</li> </ul>

R.026

*Non-Disciplinary Alternative Education Programs - AEP Services*

All costs incurred services to students who are separated from the regular classroom to a non-disciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

<b>Program Intent Code 026 Costs to INCLUDE:</b>	<b>Program Intent Code 026 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>• Costs for non-disciplinary alternative education program</li> <li>• A program specifically designed to serve students at risk of dropping out of school, as defined by TEC, Section 29.081</li> <li>• English language arts, mathematics, science, history, and self-discipline</li> <li>• Educational and behavioral needs</li> <li>• Supervision</li> <li>• Counseling</li> <li>• Parental involvement</li> <li>• Security</li> <li>• Mentoring services program for students at risk of dropping out of school</li> <li>• Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</li> <li>• An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</li> </ul>	<ul style="list-style-type: none"> <li>• State Compensatory Education (SCE) costs to provide services in support of Title I, Part A school-wide campuses with 40% or greater educationally disadvantaged students (PIC 030)</li> <li>• Costs incurred to provide supplemental services in support of Title I, Part A targeted assistance program (PIC 024)</li> <li>• Services under Title I, Part A (PIC 030)</li> <li>• Services for an elective alternative education program for students not at risk of dropping out of school (PIC 011)</li> <li>• Day Care Cost (PIC 011)</li> <li>• In School Suspension Program (PIC 011)</li> <li>• Parenting Classes (PIC 011)</li> </ul>

R.028

*Disciplinary Alternative Education Programs - DAEP Basic Services*

All costs incurred to provide the base line program (non-supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. Services must be described in the campus improvement plan.

<b>Program Intent Code 028 Costs to INCLUDE:</b>	<b>Program Intent Code 028 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>• Basic services for Disciplinary Alternative Education Programs (DAEP)</li> <li>• English language arts, mathematics, science, history, and self-discipline</li> <li>• Educational and behavioral needs</li> <li>• Supervision</li> </ul>	<ul style="list-style-type: none"> <li>• Non-Disciplinary AEPs (Basic and supplemental costs (PIC 026)</li> <li>• Supplemental costs for disciplinary alternative education program services (PIC 029)</li> <li>• SCE costs incurred in support of Title I, Part A school-wide campuses with 40%</li> </ul>

<ul style="list-style-type: none"> <li>• Counseling</li> <li>• Parental involvement</li> <li>• Security</li> <li>• Mentoring services program for students at risk of dropping out of school</li> <li>• Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</li> <li>• An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</li> </ul>	<ul style="list-style-type: none"> <li>• or greater educationally disadvantaged students (PIC 030)</li> <li>• SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program (PIC 024)</li> <li>• Services under Title I, Part A (PIC 030)</li> <li>• Day Care Cost (PIC 11)</li> <li>• In School Suspension Program (PIC 011)</li> <li>• Parenting Classes (PIC 011)</li> </ul>
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R.029

*Disciplinary Alternative Education Programs – DAEP State Compensatory Education Supplemental Costs*

The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program.

<b>Program Intent Code 029 Costs to INCLUDE:</b>	<b>Program Intent Code 028 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>• English language arts, mathematics, science, history, and self-discipline</li> <li>• Educational and behavioral needs</li> <li>• Supervision</li> <li>• Counseling</li> <li>• Parental involvement</li> <li>• Security</li> <li>• Mentoring services program for students at risk of dropping out of school</li> <li>• Cost of a program for treatment of students who have dyslexia or a related disorder as required by Section 38.003 in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</li> <li>• An accelerated reading instruction program under Section 28.006(g) in proportion to the percentage of students served by the program that meet the criteria in Section 29.081(d) or (g)</li> </ul>	<ul style="list-style-type: none"> <li>• Basic services for DAEPs (PIC 28)</li> <li>• Non-Disciplinary AEPs (Basic and supplemental costs (PIC 026)</li> <li>• SCE costs incurred in support of Title I, Part A school-wide campuses with 40% or greater educationally disadvantaged students (PIC 030)</li> <li>• SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program (PIC 024)</li> <li>• Services under Title I, Part A (PIC 030)</li> <li>• Day Care Cost (PIC 11)</li> <li>• In School Suspension Program (PIC 011)</li> <li>• Parenting Classes (PIC 011)</li> </ul>

*Title I, Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students*

The SCE costs incurred to supplement federal awards for use on Title I, Part A school-wide campuses with at least 40% educationally disadvantaged students (including fund code 211) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for school-wide federal projects benefiting Title I, Part A school-wide campuses with at least 40% educationally disadvantaged students.

State law provides flexibility with the use of SCE funds on Title I, Part A campuses at which at least 40% of the students are educationally disadvantaged. SCE funds used to support a Title I, Part A program must be part of the campus budget and all SCE expenditures must be tracked back to the SCE fund code, and all generally accepted accounting principles must be followed. As with Title I funds, SCE funds used to upgrade the educational program must also meet the same guidelines required of NCLB in that SCE funds may only be used to incorporate instructional strategies that scientifically-based research has shown are effective with teaching low-achieving students.

SCE funds may be used on a Title I, Part A school-wide campus to upgrade the educational program where the actual poverty percentage of the campus is 40% or greater as long as the SCE funds allocated to the campus are supplemental to the costs of the regular education program. To determine a campus' poverty percentage, school districts will use the same auditable poverty data used for Title I, Part A for identifying Title I campuses in the NCLB Consolidated Application for Federal Funding, located on the Title I Campus Selection Schedule. The use of these funds must be described and evaluated in the school-wide campus improvement plan.

Although activities conducted with SCE funds may be used to support the Title I program, the campus must continue to receive its fair share of state and local funds for conducting the regular education program, and the intent and purpose of the SCE Program must still be met.

<b>Program Intent Code 030 Costs to INCLUDE:</b>	<b>Program Intent Code 030 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>• SEC costs incurred to provide services in support of Title I, Part A schoolwide campuses with 40% or greater educationally disadvantaged students</li> <li>• A comprehensive needs assessment of the entire school, including the needs of any migratory children in attendance; identify gaps between the status of the school and its vision of where it wants to be, relative to key indicators or focus areas.</li> <li>• Data obtained from the needs assessment provide the foundation for the goals of the comprehensive school-wide plan.</li> <li>• School-wide reform strategies that</li> </ul>	<ul style="list-style-type: none"> <li>• Basic and supplemental services at Non-Disciplinary Alternative Education Programs (AEPs) (PIC 026) and Disciplinary Alternative Education Programs (DAEPs) (PIC 028)</li> <li>• SCE costs incurred to provide supplemental services in support of a Title I, Part A targeted assistance program (PIC 024)</li> <li>• Day Care Cost (PIC 011)</li> <li>• In School Suspension Program (PIC 011)</li> <li>• Parenting Classes (PIC 011)</li> </ul>



<p>provide opportunities for all children to meet the state’s academic standards, particularly low-achieving children; address how the school will determine if student needs have been met.</p> <ul style="list-style-type: none"> <li>• Instruction by highly qualified teachers (refer to the NCLB program Coordination web page for additional information: <a href="http://www.tea.state.tx.us/nclb/">http://www.tea.state.tx.us/nclb/</a>)</li> <li>• High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff.</li> <li>• Strategies to attract high-quality highly qualified teachers.</li> <li>• Increased parental involvement activities.</li> <li>• Assistance for preschool children in the transition from early childhood programs such as Head Start, Even Start, Early Reading First, or a state-run preschool program, to local elementary school programs.</li> <li>• Inclusion of teachers in the decisions regarding the use of academic assessments in order to provide information on, and to improve, the achievement of individual students and the overall instructional program.</li> <li>• Provision of effective, timely additional assistance and activities to students who experience difficulty mastering the proficient or advanced levels of academic achievement standards. This shall include measures to ensure that students’ difficulties are identified on a timely basis and provide sufficient information on which to base effective assistance.</li> <li>• Coordination and integration of federal, state, and local services and programs</li> </ul>	
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R.031

*High School Allotment*

This program intent code is to be used to account for the \$275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12. If the district meets certain college readiness and completion rate standards, there are less restrictions on how the funds are spent.

This amount is not paid separately, but is combined with other Foundation School Program funds. The breakdown of the amount is provided on the Summary of Finance for journal entry purposes.

<b>Program Intent Code 031 Costs to INCLUDE:</b>	<b>Program Intent Code 031 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>Services for alternative education programs (non-disciplinary) that do not represent costs for providing services to students at risk of dropping out of school as defined under Section 29.081 TEC (PIC 31)</li> </ul>	

*R 032*

*Prekindergarten*

The costs incurred for prekindergarten programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

*R 033*

*Prekindergarten – Special Education*

The costs incurred for prekindergarten special education programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

*R 034*

*Prekindergarten – Compensatory Education*

The costs incurred for prekindergarten compensatory education programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

*R 035*

*Prekindergarten – Bilingual Education*

The costs incurred for prekindergarten bilingual education programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

*R 091*

*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.

<b>Program Intent Code 091 Costs to INCLUDE:</b>	<b>Program Intent Code 091 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"> <li>Additional salaries 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.)</li> </ul>	<ul style="list-style-type: none"> <li>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 099)</li> </ul>

R 099

*Undistributed*

All charges which are not readily distributed to program intent codes are classified here. Program intent code 099 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to specific program intent.

<b>Program Intent Code 099 Costs to INCLUDE:</b>	<b>Program Intent Code 099 Costs to EXCLUDE (with Correct PIC):</b>
<ul style="list-style-type: none"><li>• Substitute teachers (if not allocated to specific PICs)</li><li>• Teacher retirement on-behalf payment (if not allocated to specific PICs)</li><li>• 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)</li></ul>	<ul style="list-style-type: none"><li>• Additional salaries 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 091)</li></ul>