

**Revenues from Local Sources and Intermediate Sources**

*R.5711 Taxes, Current Year Levy*

This code is used to classify revenues realized as the result of collecting taxes for real and personal property as levied for the current year. This code is also used to classify revenues that are the current year component share of taxes from a consolidated taxing district. This includes past due, current delinquent and supplemental taxes for the current year levy. Taxes collected from current year assessments are to be prorated between the General and Debt Service Funds as applicable. School districts that elect to provide separate accounting for past due, current delinquent and supplemental taxes for the current year levy may use local option codes to do so.

<b>Object 5711 Revenue to Include:</b>	<b>Object 5711 Revenue to Exclude (with correct object):</b>
<ul style="list-style-type: none"> <li>• Taxes collected for the current year levy, October 1 to January 31</li> <li>• Current delinquent taxes collected (for the current year levy) between February 1 and the district’s fiscal year-end</li> <li>• Supplemental taxes, taxes from litigation, taxes under protest or other taxes not certified on the original approved roll</li> <li>• Current delinquent taxes accrued for the 60 days beginning September 1 and ending October 30 or July 1 and ending August 29, depending on the district’s fiscal year</li> </ul>	<ul style="list-style-type: none"> <li>• Prior year taxes (taxes levied in prior years, Object 5712)</li> <li>• All taxes collected other than current year tax levy (Object 5712)</li> <li>• Penalties and interest (Object 5719)</li> <li>• Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110)</li> <li>• Overpayment of taxes for current year levy (Object 2310 for deferred revenue or Object 2110 for refund of overpaid taxes)</li> </ul>

*R.5712 Taxes, Prior Years*

This code is used to classify revenues realized as the result of collecting taxes for real and personal property as levied for prior years, including taxes which may have previously been determined to be uncollectible. This code includes supplements to the prior year tax rolls. Taxes collected from prior year assessments are to be prorated between the General and Debt Service Funds according to the tax rates of the year of levy, as applicable.

<b>Object 5712 Revenue to Include:</b>	<b>Object 5712 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>• All taxes collected for prior year levies</li> <li>• Taxes collected against county education district receivables purchased from successor-in-interest</li> <li>• Prior year delinquent taxes accrued for 60 days beginning September 1 through October 30 or July 1 through August 29 depending on the district’s fiscal year end</li> <li>• Local revenue received from former successor-in-interest entity of a former county education district</li> </ul>	<ul style="list-style-type: none"> <li>• All taxes collected for current year levy (Object 5711)</li> <li>• Penalties and interest (Object 5719)</li> <li>• Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110)</li> <li>• Overpayment of taxes for current year levy (Object 2310 for deferred revenue or object 2110 for refund of overpaid taxes)</li> </ul>

R 5719

*Penalties, Interest and Other Tax Revenues*

This code is used to classify revenues realized as the result of collecting tax revenues other than those specified above, including penalties and interest. Delinquent tax collection fees that are charged as “costs” to the taxpayer and paid to an attorney are to be treated as a liability in account 2110, Accounts Payable, and not classified as revenues.

<b>Object 5719 Revenue to Include:</b>	<b>Object 5719 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>All penalties and interest for tax collection</li> </ul>	<ul style="list-style-type: none"> <li>Current year taxes (Object 5711)</li> <li>Prior year delinquent taxes (Object 5712)</li> </ul> <p>Delinquent tax collection fees charged to taxpayer and paid to an attorney (Object 2110)</p>

R 5729

*Local Revenues Resulting from Services Rendered to Other School Districts*

This code is used to classify revenues realized from services rendered to other school districts not specified elsewhere.

<b>Object 5729 Revenue to Include:</b>	<b>Object 5729 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>Revenue for services to other school districts such as printing, transportation and maintenance services</li> <li>Tuition from other school districts</li> <li>Revenue received from other districts as registration fees for staff development</li> <li>Tuition paid from one school district to another resulting in entire grades of students being transferred to provide grade levels not taught by the sending school district</li> <li>Tuition paid for an enhanced service for specific students not offered by the sending school district</li> <li>Tuition paid for students being transferred under the Public Education Grant Program, Section 29.201, TEC</li> </ul>	<ul style="list-style-type: none"> <li>Tuition from local sources (object 5739)</li> </ul>

5737

*Tuition and Fees – Community Evening School*

This code is used to classify revenues realized for tuition from Community Evening School. For PEIMS reporting, this account is converted to account code 5739.

<b>Object 5738 Revenue to Include:</b>	<b>Object 5738 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>Tuition for Community Evening School</li> </ul>	<ul style="list-style-type: none"> <li>Virtual School (Object 5739)</li> </ul>

5738

*Tuition and Fees – Summer Programs*

This code is used to classify revenues realized for tuition from summer programs. For PEIMS reporting, this account is converted to account code 5739.

Object 5738 Revenue to Include:	Object 5738 Revenue to Exclude:
<ul style="list-style-type: none"> <li>• Tuition for summer school</li> <li>• Tuition for Gifted/Talented camp</li> </ul>	<ul style="list-style-type: none"> <li>• Virtual School (Object 5739)</li> </ul>

R.5739

*Tuition and Fees from Local Sources*

This code is used to classify revenues realized for tuition and fees from local sources.

Object 5739 Revenue to Include:	Object 5739 Revenue to Exclude:
<ul style="list-style-type: none"> <li>• Tuition from early childhood programs</li> <li>• Tuition from Virtual School programs</li> <li>• Student Co-pay for After School Program</li> </ul>	<ul style="list-style-type: none"> <li>• Tuition from other school districts (object 5729)</li> </ul>

R.5742

*Earnings from Temporary Deposits and Investments*

This code is used to classify revenues realized as the result of earnings from deposits and investments. Market losses are reflected as a debt entry to 5742 and gains as a credit entry to 5742.

Object 5742 Revenue to Include:	Object 5742 Revenue to Exclude:
<ul style="list-style-type: none"> <li>• Lone Star TexPool</li> <li>• Market gains</li> <li>• U.S. government agency securities</li> <li>• Commercial paper</li> <li>• Sweep accounts</li> <li>• Certificates of deposit</li> <li>• Texas local governments</li> <li>• Investment pools</li> </ul>	

R.5743

*Rent*

This code is used to classify revenues realized from rental of facilities.

Object 5743 Revenue to Include:	Object 5743 Revenue to Exclude:
<ul style="list-style-type: none"> <li>• Rent of a stadium, activity center, gym, school or other district owned facility</li> </ul>	<ul style="list-style-type: none"> <li>• Ticket sales to athletic events (Object 5752)</li> <li>• Revenue from extracurricular /co-curricular activities other than athletics (Object 5753)</li> </ul>

R.5744

*Gifts and Donations*

This code is used to classify revenue from foundations, other non-profit organizations, and gifts and bequests received from philanthropic or private businesses, or individuals.

<b>Object 5744 Revenue to Include:</b>	<b>Object 5744 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>• Donations from individuals or companies of cash or the value of items donated</li> <li>• Booster club</li> <li>• PTO/PTA</li> <li>• Cici's</li> <li>• Bullritos</li> <li>• Gringo's</li> <li>• Skate Night</li> </ul>	<ul style="list-style-type: none"> <li>• State and federal grants (Object 58XX or 59XX)</li> </ul>

*R.5745*

*Insurance Recovery*

This code is used to classify amounts received from insurance companies for the repair or replacement of the insured property for assets of Governmental Fund Types and Expendable Trust Funds.

<b>Object 5745 Revenue to Include:</b>	<b>Object 5745 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>• Stop Loss</li> <li>• Gross proceeds from insurance companies for the repair or replacement of insured property</li> </ul>	<ul style="list-style-type: none"> <li>• All other revenue</li> </ul>

*R.5749*

*Other Revenues from Local Sources*

This code is used to classify other revenues realized from local sources not specified above.

<b>Object 5749 Revenue to Include:</b>	<b>Object 5749 Revenue to Exclude:</b>
<p>Miscellaneous revenue not identified in other revenue coding 57XX. For example:</p> <ul style="list-style-type: none"> <li>• Library fines</li> <li>• UIL fees</li> <li>• Sale of curriculum materials</li> <li>• Revenue from copy machines usage</li> <li>• Concession sales not specifically attributable to athletics</li> <li>• PE Lock Fee</li> <li>• Transcripts</li> <li>• District Auction</li> <li>• Health Insurance Premium Reimbursement</li> <li>• Revenue from sale of materials requested under open records</li> <li>• Application fees for tax value limitation agreements (Ex. Chapter 313)</li> </ul>	<ul style="list-style-type: none"> <li>• Concession sales specifically attributable to athletics (in accordance with local policy; Object 5752)</li> </ul>

R.5751

*Food Service Activity – FUND 240 & 242 ONLY*

This code is used to classify revenues realized from food service activities, including payments for meals from students and adults. This account does not include revenues realized from participation in the National School Lunch and Breakfast Programs or USDA commodities which are classified in account 5921, National School Breakfast Program; account 5922, National School Lunch Program; and 5923, USDA Commodities for those school districts that account for food service operations in the general or special revenue fund. School Districts that use an Enterprise Fund to account for food service operations should use accounts 7952, National School Breakfast Program, 7953, National School Lunch Program and account 7954, USDA Commodities.

Object 5751 Revenue to Include:	Object 5751 Revenue to Exclude:
Full price payments for student and adult meals including: <ul style="list-style-type: none"> <li>• Sale of milk</li> <li>• Catering fees</li> <li>• Reduced meal prices paid by students</li> <li>• Sale of a la carte items</li> </ul>	<i>In the General and Special Revenue Funds:</i> <ul style="list-style-type: none"> <li>A. Federal School Breakfast Program (Object 5921), Federal School Lunch Program (Object 5922), and Department of Agriculture (USDA) Commodities (Object 5923)</li> </ul>

R.5752

*Athletic Activities*

This code is used to classify revenues realized from athletic activities, including admission and gate receipts.

Object 5752 Revenue to Include:	Object 5752 Revenue to Exclude:
<ul style="list-style-type: none"> <li>• Ticket sales to athletic events</li> <li>• Concession sales specifically attributable to athletics (in accordance with local policy)</li> <li>• Football Program Sales</li> <li>• Athletic meet/tournament entry fees collected from other Districts where campus incurs expenses for supplies for the event</li> </ul>	<ul style="list-style-type: none"> <li>• Rental of a stadium, gym or other athletic facility (Object 5743)</li> <li>• Concession sales not specifically attributable to athletics (in accordance with local policy; Object 5749)</li> </ul>

R.5753

*Extracurricular Activities Other than Athletics – FUND 199 ONLY*

This code is used to classify revenues realized from extracurricular activities other than athletics.

Object 5753 Revenue to Include:	Object 5753 Revenue to Exclude:
<ul style="list-style-type: none"> <li>• Ticket sales or entry fees for extracurricular events where recorded by the district rather than by a student activity fund, according to local policy</li> <li>• Fine Arts – Instruments</li> <li>• Fine Arts – Contest Fees for Band, Choir</li> </ul>	<ul style="list-style-type: none"> <li>• Athletic gate receipts (Object 5752)</li> </ul>

or Orchestra	
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R.5754

*Inter-fund service provided and used Inter-fund Transactions*

This code is used to classify revenues realized from fees charged to users and recorded in an Internal Service Fund.

Object 5754 Revenue to Include:	Object 5754 Revenue to Exclude:
<ul style="list-style-type: none"> <li>Fees charged by a printing department operated as an internal service fund</li> </ul>	<ul style="list-style-type: none"> <li>Interest earned in deposits accounted for in the internal service fund</li> </ul>

R.5755

*Enterprising Services Revenue*

This code is used to classify gross revenues realized from vending machines, school stores, coke machines, etc., not related to the regular food service program. Items purchased for resale are to be classified in the appropriate expenditure object code in Function 36, Co-curricular/Extracurricular Activities.

Object 5755 Revenue to Include:	Object 5755 Revenue to Exclude:
<p>Non-taxable Items:</p> <ul style="list-style-type: none"> <li>Catalog (Express, Cherrydale, Cookie Dough, etc.)</li> <li>Popcorn/Candy/Food Sales</li> <li>Academic Decathlon</li> <li>Picture Sales (Strawbridge)</li> <li>Musicals/Plays</li> <li>Camp Registration-Volleyball, Math, etc.</li> <li>Talent Shows</li> <li>Carnival/Festival</li> <li>Athletic Physicals</li> <li>Car Wash</li> <li>Fun Day</li> <li>Pep Rally</li> <li>Dance Shows</li> <li>Book Fairs</li> <li>Discount Cards</li> <li>Vending Machine Commission (Vendor)</li> </ul> <p>Taxable items:</p> <ul style="list-style-type: none"> <li>T-Shirt</li> <li>Sticker Machine</li> <li>Santa Shop</li> <li>Reeds/Strings</li> <li>Yearbook</li> </ul>	<ul style="list-style-type: none"> <li>Library fines (Object code 5749)</li> <li>Lost library books (Object code 5749)</li> <li>UIL fees (Object code 5749)</li> <li>Sale of curriculum materials (Object code 5749)</li> <li>Revenue from copy machines usage (Object code 5749)</li> <li>Concession sales not specifically attributable to athletics (Object code 5749)</li> <li>PE Lock Fee (Object code 5749)</li> <li>Transcripts (Object code 5749)</li> <li>Vending Machine from Teacher Lounge (Object Code 2118)</li> <li>Free Dress (Faculty Only)</li> </ul>

<ul style="list-style-type: none"> <li>• Lanyards</li> <li>• Picture Sales –Santa, Grandparents, etc.</li> <li>• Carnations</li> <li>• School Store Items (non-food)</li> </ul>	
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5757

*Special Events/Test Kitchen*

This code is used to classify revenues realized from co-curricular or enterprising services or activities for Special Events and Test Kitchen. For PEIMS reporting, this account is converted to account code 5759.

<b>Object 5757 Revenue to Include:</b>	<b>Object 5757 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>• Catering Services</li> <li>• After school programs for snacks and ice cream prepared by food service</li> </ul>	<ul style="list-style-type: none"> <li>• Items related to the regular food service program</li> </ul>

R 5759

*Co-curricular, Enterprising Services or Activities*

This code is used to classify revenues realized from co-curricular or enterprising services/activities not defined elsewhere.

<b>Object 5759 Revenue to Include:</b>	<b>Object 5759 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>• Arrest Fee</li> <li>• Art Fee</li> <li>• Box Tops</li> <li>• Cell Phone Fee</li> <li>• Coke/Dr. Pepper Commission</li> <li>• College Board</li> <li>• Dismissal Tag Fee</li> <li>• I.D. Fee</li> <li>• Out of Dress Code Fee</li> <li>• Recycle</li> <li>• Student Parking</li> <li>• Target</li> </ul>	<ul style="list-style-type: none"> <li>• Gross revenues from sales in Fund 461 (Object 5755)</li> <li>• Vending Machine from Teacher Lounge (Object Code 2118)</li> </ul>

R 5769

*Miscellaneous Revenues from Intermediate Sources*

This code is used to classify revenues realized from administrative units or political subdivisions (i.e., counties, municipalities, utility districts, etc.) excluding state and federal governmental entities.

<b>Object 5769 Revenue to Include:</b>	<b>Object 5769 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>• Revenue from the city, county or other non-school district local government or administrative unit</li> </ul>	<ul style="list-style-type: none"> <li>• Revenue from other school districts (Object 5729)</li> <li>• Revenue from state government entity (Object 58XX)</li> </ul>





## State Program Revenues

R 5811

### *Per Capita Apportionment*

This code is used to classify revenues realized from the State Available School Fund.

<b>Object 5811 Revenue to Include:</b>	<b>Object 5811 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>• Available School Fund revenues</li> </ul>	<ul style="list-style-type: none"> <li>• State technology and textbook allotment (Object 5829)</li> <li>• Foundation School Fund revenues (Object 5812)</li> <li>• Public Education Grant (Object 5812)</li> <li>• Optional Extended Year (Object 5812)</li> <li>• Parenting, Education and Pregnancy Grant (Object 5812)</li> <li>• State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812)</li> </ul>

R 5812

### *Foundation School Program Act Entitlements*

This code is used to classify revenues realized for public schools participating in, and eligible for, benefits under the Foundation School Program Act.

<b>Object 5812 Revenue to Include:</b>	<b>Object 5812 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>• Fund 429 Laura Bush Foundation</li> <li>• Foundation School Fund Chapter 42 revenues</li> <li>• The portion of a Chapter 41 receipt received from a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district</li> <li>• Optional Extended Year</li> <li>• Parenting, Education and Pregnancy Grant (PEP)</li> <li>• State Supplemental Visually Impaired or Regional Day School for Deaf</li> <li>• Public Education Grant</li> <li>• High School Allotment</li> </ul>	<ul style="list-style-type: none"> <li>• State technology and textbook allotment (Object 5829)</li> <li>• Available School Fund revenues (Object 5811)</li> <li>• Federal revenue passed through a state agency (Object 5939)</li> </ul>

R 5819

### *Other Foundation School Program Act Revenues*

This code is used to classify revenues realized from the foundation school program not specified above.

<b>Object 5819 Revenue to Include:</b>	<b>Object 5819 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>• Fund 409 Dropout Recovery Performance Pay</li> <li>• Fund 409 Collab Dropout Reduction Cycle 2</li> </ul>	<ul style="list-style-type: none"> <li>• Federal revenue passed through a state agency (Object 5939)</li> <li>• Available School Fund revenues (Object 5811)</li> </ul>

5826

*Revenues from Other State Programs – Pre-K Supplemental Funding*

These codes are used, at the option of the school district, to classify revenues realized from other state programs not defined elsewhere. For PEIMS reporting, this account is converted to account code 5829.

R.5829

*State Program Revenues Distributed by Texas Education Agency*

This code is used to classify revenues realized from the Texas Education Agency for programs not specified above.

<b>Object 5829 Revenue to Include:</b>	<b>Object 5829 Revenue to Exclude:</b>
<ul style="list-style-type: none"> <li>• Debt Allotment</li> <li>• State technology and textbook allotment</li> <li>• Facilities Grant</li> <li>• Revenues realized from the Texas Education Agency for programs not specified above</li> </ul>	<ul style="list-style-type: none"> <li>• Federal revenue passed through a state agency (Object 5939)</li> <li>• Available School Fund revenues (Object 5811)</li> <li>• The portion of a Chapter 41 receipt received from a Chapter 41 district that corresponds to the reduction in state aid of a Chapter 42 district (Object 5812)</li> <li>• Foundation School Fund Chapter 42 revenues (Object 5812)</li> <li>• Optional Extended Year (Object 5812)</li> <li>• Parenting, Education and Pregnancy Grant (Object 5812)</li> <li>• State Supplemental Visually Impaired or Regional Day School for the Deaf (Object 5812)</li> <li>• Public Education Grant (Object 5812)</li> <li>• High School Allotment (Object 5812)</li> </ul>

R.5831

*Teacher Retirement/TRS Care - On-Behalf Payments*

This code is used to classify revenues from “On-Behalf” payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers’ health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. The amount that the state provides in excess of school district contributions are to be recorded here. An equal expenditure amount should be recorded in account 6144, Teacher Retirement - On-Behalf Payments.

This code is also used to record the funds deposited into the accounts of eligible employees as the result of the new Health Reimbursement Arrangement (HRA) program. The HRA program will be administered by the Teacher Retirement System (TRS) and will go into effect on September 1, 2004.

Medicare Part D payments made by the federal government to TRS are also recorded to this account with an equal expenditure amount to account 6144, Teacher Retirement – On-Behalf Payments. See sections 1.2.5.2 and 1.3.3 for additional information.

R 5839

*State Revenues from State of Texas Government Agencies (Other than Texas Education Agency)*

This code is used to classify state revenues from State of Texas government agencies, other than Texas Education Agency, not defined elsewhere.

<b>Object 5839 Revenue to Include:</b>	<b>Object 5839 Revenue to Exclude:</b>
<ul style="list-style-type: none"><li data-bbox="440 470 764 495">• Juvenile Crisis Intervention</li><li data-bbox="440 518 850 606">• Funds received from the Telecommunications Infrastructure Fund (TIF)</li></ul>	<ul style="list-style-type: none"><li data-bbox="941 478 1349 535">• Federal revenues passed through a state agency (Object 5939)</li></ul>

## Federal Program Revenues

*R.5919 Federal Revenues Distributed Through Government Entities Other than State or Federal Agencies*

This code is used to classify revenues realized for federal programs passed through another governmental entity, such as cities, education service centers, councils of government, etc.

Object 5919 Revenue to Include:	Object 5919 Revenue to Exclude:
<ul style="list-style-type: none"> <li>• ROTC – Navy, Air Force, Marines, Army</li> </ul>	<ul style="list-style-type: none"> <li>• Non-governmental funds</li> </ul>

*R.5921 School Breakfast Program*

This code is used to classify revenues realized as the result of the federally-funded breakfast program administered by the Texas Department of Agriculture, School Breakfast Program. (10.553)

*R.5922 National School Lunch Program*

This code is used to classify revenues realized as the result of the federally-funded lunch program administered by the Texas Department of Agriculture, National School Lunch Program (NSLP). (10.555)

Object 5922 Revenue to Include:	Object 5922 Revenue to Exclude:
<ul style="list-style-type: none"> <li>• National School Lunch Program revenues</li> </ul>	<ul style="list-style-type: none"> <li>• Revenues received for a summer Feeding Program (Object 5939)</li> <li>• Revenues from School Breakfast Program (Object 5921)</li> </ul>

*R.5923 United States Department of Agriculture (USDA) Commodities*

This code is used to classify revenues realized from USDA commodities used in the school lunch program. Under the consumption method, revenues are realized as commodities are used whereas under the purchase method, revenues are realized when commodities are received. Since actual cash is not received, a debit entry is made simultaneously either to expenditure object code 6344, USDA Commodities (purchase method), or an asset code 1310, Inventory - Supplies and Materials (consumption method). For school districts that utilize the enterprise fund to account for the food service program, commodities are to be recorded in the non-operating revenue object code 7954, USDA Commodities. (10.555)

*5927 After School Snack Program – FUND 240 & 242 ONLY*

These codes are used to classify federal revenues realized from Texas Education Agency for the after-school snack program. For PEIMS reporting, this account is converted to account code 5929.

*R.5929 Federal Revenues Distributed by Texas Education Agency*

This code is used to classify revenues realized for federal programs passed through Texas Education Agency not defined elsewhere.

*R.5931 School Health and Related Services (SHARS)*

This code is to be used to account for funds received from the School Health and Related Services (SHARS) Program. Funds received represent reimbursements to the school district for school-based health services, which are provided to special education students enrolled in the Medicaid Program. These receipts are not considered “federal financial assistance” for inclusion in the Schedule of Federal Financial Assistance. In addition, the expenditures associated with SHARS reimbursements will be subtracted from special education expenditures for maintenance of effort purposes.

*R.5932 Medicaid Administrative Claiming Program -MAC*

This code is to be used to account for funds received from the Texas Health and Human Services Commission (HHSC) that are awarded to reimburse school districts for administrative activities they perform to help the State implement the Medicaid state plan (outreach, explaining various health program, helping students and their families to complete paperwork to become eligible for Medicaid and other federal programs, helping students secure doctor appointments, explaining the side effects of a medication, etc.). The reimbursement for school districts will be based on the overall district Medicaid eligibility, not on specific students. These receipts are considered “federal financial assistance” for inclusion in the Schedule of Federal Financial Assistance. (93.778)

*R.5939 Federal Revenues Distributed by State of Texas Government Agencies (Other than Texas Education Agency)*

This code is used to classify revenues realized for federal programs passed through state agencies other than Texas Education Agency not defined elsewhere.

*R.5949 Federal Revenues Distributed Directly from the Federal Government*

This code is used to classify revenues realized for federal programs received directly from the federal government not otherwise listed above.