2023-2024

Texas Education Data Standards (TEDS)

Finance Domain
Data Submission Requirements

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Finance Domain

The Finance Domain provides information about the Education Service Center (ESC) and Local Education Agency (LEA) financial data such as actual, budget, and shared services arrangement (SSA) actual financial data.

The Finance Domain contains the following entities:
- **ActualExt** is an entity that represents the sum of the financial transactions to date relating to a specific account.
- **BudgetExt** is an entity that represents the amount of monies allocated to be spent or received by an education organization related to a specific account.
- **SSAOrgAssociationExt** is an entity that represents the sum of the financial transactions for shared service arrangements to date.
- **PayrollExt** is an entity that represents the financial transactions for employee compensation. An employee performs services under the direction of the employing institution or agency, is compensated for such services by the employer, and is eligible for employee benefits and wage or salary tax withholdings.
- **ContractedInstructionalStaffFTEExt** is an entity that represents the financial information for contracted staff by *CIStaffProgramIntent* at the LEA or Campus level.

ActualExt Entity

Entity	Entity Ref	Data Element	Collection/Submission	Length	Data Type	Descriptor Table	Element ID
ActualExt							
	🔗	EducationOrganization	PM	6			
		FiscalYear	PM	1	Number		E0974
		ActualAmount	PM	11	Number		E0774
		ActualFund	PM	3	Descriptor	C145A	E0316A
		ActualFunction	PM	2	Descriptor	C146A	E0317A
		ActualObject	PM	4	Descriptor	C159A	E0318A
		Organization	PM	3	Number		E0319
		ActualProgramIntent	PM	2	Descriptor	C147A	E0320A
		BeginDate	PM	10	Date		E3010
		EndDate	PM	10	Date		E3020

Legend:

ALL – Data element is used by all core collections	**CRF** – Class Roster Fall	**CF** – Child Find
PF – PEIMS Fall	**CRW** – Class Roster Winter	**RFT** – RF-Tracker
PM – PEIMS Mid-year	**KG** – ECDS KG	**SELA** –SELA
PS – PEIMS Summer	**PK** – ECDS PK	**14** – SPPI-14
PE – PEIMS Extended Year	**CSW** – Charter School Waitlist	
NP – Data element is **not promoted** to TSDS		

Entity Description

The ActualExt Entity represents the sum of the financial transactions to date relating to a specific account.

General Reporting Requirements

PEIMS collects financial data following the mandatory accounting codes outlined in the Financial Accountability System Resource Guide (FASRG), Financial Accounting and Reporting (FAR) 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 accounting structure of the FASRG. LEAs must report the amount associated with each combination of values of the state mandatory minimum account codes used for local accounting purposes. Where LEAs maintain greater detail than the state-mandated level, which could occur if an LEA's records include either descriptor values or accounts beyond the state minimum, such as sub-object accounting, the detail is to be rolled up (summarized) to the state-mandated level by LEAs before submission through the TSDS system into the current year individual operational data store (IODS).

LEAs should report only the lowest level of detail maintained in their financial records, even if higher summary levels are included. For instance, if an LEA's internal records include information about teachers' salaries (*ActualObject* 6119-Salaries Or Wages-Teachers And Other Professional Personnel) and clerical workers' salaries (*ActualObject* 6129-Salaries Or Wages For Support Personnel) and total payroll costs (*ActualObject* 6100-Payroll Costs), only information recorded to the third level (*ActualObject* 6119-Salaries Or Wages-Teachers And Other Professional Personnel and 6129-Salaries Or Wages For Support Personnel) should be reported.

PEIMS descriptor tables for FASRG accounting (*ActualFund*, *ActualFunction*, *ActualObject*, *ActualProgramIntent*) contain detail to the minimum state-mandated level of detail. Summary-level descriptors are not included in these descriptor tables since such summaries are not included in PEIMS reporting. LEAs that locally use the FASRG descriptors below the state-mandated level only report data to the level of detail prescribed in the PEIMS descriptor tables.

For federal programs or projects, the *FiscalYear* should indicate the state project year during which the funds were originally allocated. Once a *FiscalYear* has been assigned to a project, it remains with the project until its termination, regardless of the fiscal year it terminates. Otherwise, *FiscalYear* should indicate the state fiscal year. *ActualFunction* digits should have meaningful values, such as 11 (Instruction). The *ActualObject* values should correspond at least to the greatest level of detail described in the FASRG, which in most cases is the third-level *ActualObject*. Although sub-object accounting, as described in the FASRG, is implemented in many LEAs, this is not reported in PEIMS. The *Organization* values reported should relate to all organizational units the LEA accounts for. The three-digit campus number associated with campus organizational units should match those registered with TEA in AskTED.

PEIMS collects actual audited financial data for the prior school year in the PEIMS Mid-Year Submission (2) loaded into the current year IODS. Any audit corrections must have been made in the LEA's records. LEAs must report records related to detailed revenue, fund balance, and expenditure accounts. Fund balance accounts (*ActualFund* 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 accounting structure in the FASRG. The actual financial data reporting requires *ActualAmount*. *ActualAmount* refers to actual pre-closing realized expenditures, expenses, and pre-closing revenues. Additionally, if a district is an absorbing district in a consolidation in the prior year, the district must report the actual financial data for the consolidated district.

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 *ActualExt* Entity.

Data Element Reporting Requirements
EducationOrganization Reference
The EducationOrganization Reference represents the identifier assigned to the Local Education Agency (LEA).

FiscalYear (E0974) is the last digit of the fiscal year, e.g., the fiscal year is 4 for the 2023-2024 fiscal year.

For federal programs or projects, once a fiscal year is assigned, it remains with the project until its termination, regardless of the fiscal year it terminates. For federal projects that lapse on June 30th, the new project beginning on or after July 1st reflects the next fiscal year's number.

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 1st or September 1st of each year. A school fiscal year that begins on July 1st will end on June 30th of the next calendar year. Districts may also continue the current fiscal year reporting period that begins on September 1st and ends on August 31st of the next calendar year.

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

Districts must file a **Notification of Intent to Change the Fiscal Year Start Date** (FIN-003) with TEA no later than June 30th of the previous year to change the fiscal year start date to July 1st.

In the first year of implementation, the financial accounting period will span ten months in those districts that opted to change, beginning September 1st and ending June 30th. However, certain financial management and reporting aspects 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 and state funding calculations under the Foundation School Program requires financial data on a 12-month reporting basis.

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 1st and ending August 31st (two months beyond the July 1st 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 1st and ending August 31st (two months beyond the July 1st 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, per TEC §44.008(b). As a result of this special reporting requirement, the 12-month data representing actual financial data will match the reporting period for the 12-month data reported for budget financial data. Financial data reported in the annual financial report will be prepared on a 10-month basis in all financial statements and exhibits for the fiscal period beginning September 1st and ending June 30th. They will include an additional schedule containing supplemental financial data reporting tax collections for the 12-month, 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 1st fiscal year start date, all financial data will be reported on a twelve-month basis spanning July 1st through June 30th.

Please note that additional considerations may affect a school district's decision to change its fiscal year start date, including using new financial accounting software 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).

Before changing fiscal years, it is also recommended that the district administration advise the board of trustees and have the board ratify the administration proposed decision to change the start date of the fiscal year. The district administration should also inform the board of trustees

about the impact of the change on various administrative processes, such as the budget development calendar. It is recommended that the district consult with its independent auditor before changing 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.

Notice of Grant Award New *Fund*
LEAs that receive a Notice of Grant Award for a "new grant" in which the *Fund* 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* for those two months:
- For State Grants: *Fund* 429 (State Funded Special Revenue Funds)
- For Shared Service Arrangement State Grants: *Fund* 459 (Shared Services ArrangementsState/Local Funded Educational Programs (includes local/state supplement to federal))
- For Federal Grants: *Fund* 289 (Federally Funded Special Revenue Funds)
- For Shared Service Arrangement Federal Grants: *Fund* 379 (Federally Funded Shared Services Arrangements)

ActualAmount (E0774) indicates the dollar value associated with actual financial account information.

All amount fields should be rounded to the nearest dollar, e.g., $109.50 is reported as "110", and $109.49 is reported as "109".

When reporting *BudgetAmount* and *ActualAmount* values, positive numbers are shown as unsigned. 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.

ActualFund (E0316A) identifies the fund group and specific fund (when applicable) for actual financial data.

ActualFunction (E0317A) identifies a general operational area and groups together related activities.

Costs incurred for student activities, not for instructional credit, are classified as *ActualFunction* 36 (Extracurricular Activities). Examples include University Interscholastic League (UIL) and co-curricular/extracurricular competitions.

ActualFunction 31 (Guidance, Counseling, And Evaluation Services) is used for special education-related services for appraisers, psychologists, etc.

If the *ActualObject* is not 61XX-66XX, the *ActualFunction* will be changed to 00 at TEA.

ActualObject (E0318A) identifies an account, a transaction, or a source of funds. It indicates the major account group to which a transaction is posted or 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, expenditures, expenses, other uses, non-operating expenses, and residual equity transfers out.

Organization (E0319) identifies the unique organizational unit within the local education agency with which the account is associated. For campuses, this is the three-digit campus number registered with the Texas Education Agency. For non-campuses, the number must be one of the administrative units required in the Financial Accountability System Resource Guide (FASRG) or 998 or 999.

Campus/ Organization	Purpose
000	If the *ActualObject* is not 61XX-66XX, then *Organization* will be changed to 000 in TEA's longitudinal PEIMS database Main_PRD.
001-698	Campuses registered in the askTED system as instructional. If the *ActualObject* is 61XX-66XX and there is no match of *Organization* in the *askTED system*, *Organization* will be changed to 999 in TEA's longitudinal PEIMS database Main_PRD.
699	Use for reporting financial information about summer school. *Organization* 699 is used for all summer school reporting.
700	Not available for use by Education Service Centers or Local Education Agencies.
701	Superintendent's Office (ISDs), Chief Administrator's Office (Charter Schools) (Organizational Unit)
702	School Board (ISDs), Board Of Directors (Charter Schools) (Organizational Unit)
703	Tax Costs (ISDs), Charter Schools Not Applicable. (Organizational Unit)
704-708	Reserved for Future State Definition (FASRG). These numbers are reserved for future state designation and are <u>not</u> to be used by an LEA.
709-719	If used by ESCs or LEAs, then numbers must be converted to 720 for reporting to TEA.
720	Direct Costs in *ActualFunction* 41 (General Administration) (Organizational Unit)
721-725	Reserved for Future State Definition (FASRG). These numbers are reserved for future state designation and are <u>not</u> to be used by an LEA.

Campus/ Organization	Purpose
726-749	If used by ESCs or LEAs, then numbers must be converted to 750 for reporting to TEA.
750	Indirect costs in *ActualFunction* 41 (General Administration) including business office, personnel, payroll, Human Resources, and Purchasing. (Organization Unit)
751	Fiscal Agent Shared Services Arrangements. (Not applicable to Charter Schools)
752-799	Reserved for Future State Definition (FASRG). These numbers are reserved for future state designation and are not to be used by an LEA.
800-997	If used by ESCs or LEAs, then *Organization* must be converted to 999 for reporting to TEA.
998	Unallocated Organization Unit
999	Undistributed Organization Unit – If the *ActualObject* is 61XX-66XX, the *Organization* will be changed to 999 in TEA's longitudinal PEIMS database Main_PRD.

ActualProgramIntent (E0320A) identifies the cost of instruction and other services 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 *ActualProgramIntent*, 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, *ActualProgramIntent* 99 (Undistributed) and *ActualFunction* 23 (School Leadership) can be used. If it is in the central office, use *ActualFunction* 41 (General Administration).

If the *ActualObject* is not 61XX-66XX, the *ActualProgramIntent* will be changed to 00 (No Function) at TEA.

BudgetExt Entity

Entity	Entity Ref	Data Element	Collection/Submission	Length	Data Type	Descriptor Table	Element ID
BudgetExt							
	⧉	EducationOrganization	PF	6			
		FiscalYear	PF	1	Number		E0974
		BudgetAmount	PF	11	Number		E0321
		BudgetFund	PF	3	Descriptor	C145B	E0316B
		BudgetFunction	PF	2	Descriptor	C146B	E0317B
		BudgetObject	PF	4	Descriptor	C159B	E0318B
		Organization	PF	3	Number		E0319
		BudgetProgramIntent	PF	2	Descriptor	C147B	E0320B
		BeginDate	PF	10	Date		E3010
		EndDate	PF	10	Date		E3020

Legend:

ALL – Data element is used by all core collections	**CRF** – Class Roster Fall	**CF** – Child Find
PF – PEIMS Fall	**CRW** – Class Roster Winter	**RFT** – RF-Tracker
PM – PEIMS Mid-year	**KG** – ECDS KG	**SELA** –SELA
PS – PEIMS Summer	**PK** – ECDS PK	**14** – SPPI-14
PE – PEIMS Extended Year	**CSW** – Charter School Waitlist	
NP – Data element is **not promoted** to TSDS		

Entity Description

The BudgetExt Entity represents the amount of monies allocated to be spent or received by an education organization related to a specific account.

General Reporting Requirements

PEIMS collects financial data in chart of accounts format following the mandatory accounting codes outlined in the Financial Accountability System Resource Guide (FASRG), Financial Accounting and Reporting (FAR) Module. Budget information is reported using *FiscalYear*, *BudgetFund*, *BudgetFunction*, *BudgetObject*, *Organization*, and *BudgetProgramIntent* data elements.

BudgetFunds Reported in the BudgetExt

General Fund	
102	ESC State Support (Education Service Centers Only)
199	General Fund
420	Foundation School Program And Other State Aid (Charter School Only)
Food Service Fund	
101	Food Service
240	National School Breakfast And Lunch Program
701	Enterprise Fund-National School Breakfast And Lunch Program
Debt Service Funds	
599	Debt Service Funds

The PEIMS data collection format for budget data reflects the mandated minimum accounting structure of the FASRG. LEAs must report the amount associated with each combination of values of the state mandatory minimum account codes used for local accounting purposes. Where LEAs maintain greater detail than the state-mandated level, which could occur if an LEA records include either descriptor values or accounts beyond the state-mandated level, such as sub-object accounting, the detail is to be rolled up (summarized) to the state-mandated level by LEAs before submission through the TSDS system.

LEAs should report only the lowest level of detail maintained in their financial records, even if higher summary levels are included. For instance, if an LEA's internal records include information about teachers' salaries (*BudgetObject* 6119-Salaries Or Wages-Teachers And Other Professional Personnel) and clerical workers' salaries (*BudgetObject* 6129-Salaries Or Wages For Support Personnel) and total payroll costs (*BudgetObject* 6100-Payroll Costs), only information recorded to the third level (*BudgetObject* 6119-Salaries Or Wages-Teachers And Other Professional Personnel and 6129-Salaries Or Wages For Support Personnel) should be reported.

PEIMS descriptor tables for FASRG accounting descriptors (*BudgetFund*, *BudgetFunction*, *BudgetObject*, *BudgetProgramIntent*) contain detail to the minimum state-mandated level of detail for budget reporting. Summary-level descriptors are not included in these descriptor tables since

such summaries are not included in PEIMS reporting. LEAs that locally use the FASRG descriptors below the state-mandated level only report data to the level of detail prescribed in the PEIMS descriptor tables.

FiscalYear should indicate the state fiscal year. *BudgetFunction* digits should have meaningful values, such as 11 (Instruction). The *BudgetObject* values should correspond at least to the greatest level of detail described in the FASRG, which in most cases is the third-level *BudgetObject.* Although sub-object accounting, as described in the FASRG, is implemented in many LEAs, this is not reported in PEIMS. The *Organization* values reported should relate to all organizational units the LEA accounts for. The three-digit campus number associated with campus organizational units should match those registered with TEA in AskTED.

PEIMS collects budgeted financial data for the current school year in the PEIMS Fall Submission (1). This data reflects the LEA budget on the PEIMS Fall snapshot date (last Friday in October). It is assumed that LEAs will utilize all six parts of the mandated structure (*FiscalYear*, *BudgetFund*, *BudgetFunction*, *BudgetObject*, *Organization*, and *BudgetProgramIntent*) in recording budget information as the FASRG requires. LEAs must report budgeted data records for 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 data reported with PEIMS Fall submission (1). Any changes in the budget made by the PEIMS Fall snapshot date (last Friday in October) 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 *BudgetExt* Entity.

Data Element Reporting Requirements
EducationOrganization Reference
The EducationOrganization Reference represents the identifier assigned to the Local Education Agency.

FiscalYear (E0974) is the last digit of the fiscal year, e.g., the fiscal year is 4 for the 2023-2024 fiscal year.

For federal programs or projects, once a fiscal year is assigned to a project, it remains with the project until its termination, regardless of the fiscal year it terminates. For federal projects that lapse on June 30th, the new project beginning on or after July 1st reflects the next fiscal year's number.

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 1st or September 1st of each year. A school fiscal year that begins on July 1st will end on June 30th of the next calendar year. Districts may also continue the current fiscal year reporting period that begins on September 1st and ends on August 31st of the next calendar year.

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

Districts must file a **Notification of Intent to Change the Fiscal Year Start Date** (FIN-003) with TEA no later than June 30th of the previous year to change the fiscal year start date to July 1st.

In the first year of implementation, the financial accounting period will span ten months in those districts that opted to change, beginning September 1st and ending June 30th. However, certain financial management and reporting aspects 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 and state funding calculations under the Foundation School Program requires financial data on a 12-month reporting basis.

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 1st and ending August 31st (two months beyond the July 1st 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 1st and ending August 31st (two months beyond the July 1st 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, per TEC §44.008(b). As a result of this special reporting requirement, the 12-month data representing actual financial data will match the reporting period for the 12-month data reported for budget financial data. Financial data reported in the annual financial report will be prepared on a 10-month basis in all financial statements and exhibits for the fiscal period beginning September 1st and

ending June 30th. They will include an additional schedule containing supplemental financial data reporting tax collections for the 12-month, 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 1st fiscal year start date, all financial data will be reported on a twelve-month basis spanning July 1st through June 30th.

Please note that additional considerations may affect a school district's decision to change its fiscal year start date, including using new financial accounting software 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).

Before changing fiscal years, it is also recommended that the district administration advise the board of trustees and have the board ratify the administration proposed decision to change the start date of the fiscal year. The district administration should also inform the board of trustees about this change's impact on various administrative processes, such as the budget development calendar. It is recommended that the district consult with its independent auditor before changing 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.

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LEAs that receive a Notice of Grant Award for a "new grant" in which the fund 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 for those two months:
- For State Grants: *Fund* 429 (State Funded Special Revenue Funds)
- For Shared Service Arrangement State Grants: *Fund* 459 (Shared Services ArrangementsState/Local Funded Educational Programs (includes local/state supplement to federal))
- For Federal Grants: *Fund* 289 (Federally Funded Special Revenue Funds)
- For Shared Service Arrangement Federal Grants: *Fund* 379 (Federally Funded Shared Services Arrangements)

BudgetAmount (E0321) indicates the dollar value associated with budget financial account information.

All *BudgetAmount* fields should be rounded to the nearest dollar, e.g., $109.50 is reported as "110", and $109.49 is reported as "109".

When reporting *BudgetAmount*, 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.

BudgetFund (E0316B) identifies the fund group and specific fund (when applicable) for budget data.

BudgetFunction (E0317B) identifies a general operational area and groups together related activities.

Costs incurred for student activities, not for instructional credit, are classified as *BudgetFunction* 36 (Extracurricular Activities). Examples include University Interscholastic League (UIL) and co-curricular/extracurricular competitions.

BudgetFunction 31 (Guidance, Counseling, And Evaluation Services) is used for special education-related services for appraisers, psychologists, etc.

If the *BudgetObject* is not 61XX-66XX, the *BudgetFunction* will be changed to 00 at TEA.

BudgetObject (E0318B) identifies an account, a transaction, or a source of funds. It indicates the major account group to which a transaction is posted or 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, expenditures, expenses, other uses, non-operating expenses, and residual equity transfers out.

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Campus/ Organization	Purpose
000	If the *BugetObject* is not 61XX-66XX, then *Organization* will be changed to 000 in TEA's longitudinal PEIMS database Main_PRD.

Campus/ Organization	Purpose
001-698	Campuses registered in the askTED system as instructional. If the *BudgetObject* is 61XX-66XX and there is no match of *Organization* in the *askTED system*, *Organization* will be changed to 999 in TEA's longitudinal PEIMS database Main_PRD.
699	Use for reporting financial information about Summer School. *Organization* 699 is used for all summer school reporting.
700	Not available for use by Education Service Centers or Local Education Agencies.
701	Superintendent's Office (ISDs), Chief Administrator's Office (Charter Schools) (Organizational Unit)
702	School Board (ISDs), Board Of Directors (Charter Schools) (Organizational Unit)
703	Tax Costs (ISDs), Charter Schools Not Applicable. (Organizational Unit)
704-708	Reserved for Future State Definition (FASRG). These numbers are reserved for future state designation and are not to be used by an LEA.
709-719	If used by ESCs or LEAs, then numbers must be converted to 720 for reporting to TEA.
720	Direct Costs in *BudgetFunction* 41 (General Administration) (Organizational Unit)
721-725	Reserved for Future State Definition (FASRG). These numbers are reserved for future state designation and are not to be used by an LEA.
726-749	If used by ESCs or LEAs, then numbers must be converted to 750 for reporting to TEA.
750	Indirect Costs in *BudgetFunction* 41 (General Administration), including Business Office, Personnel, Payroll, Human Resources, and Purchasing. (Organization Unit)
751	Fiscal Agent Shared Services Arrangements. (Not applicable to Charter Schools)
752-799	Reserved for Future State Definition (FASRG). These numbers are reserved for future state designation and are not to be used by an LEA.
800-997	If used by ESCs or LEAs, then *Organization* must be converted to 999 for reporting to TEA.
998	Unallocated Organization Unit
999	Undistributed Organization Unit – If the *BudgetObject* is 61XX-66XX, the *Organization* will be changed to 999 in TEA's longitudinal PEIMS database Main_PRD.

BudgetProgramIntent (E0320B) identifies the cost of instruction and other services 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 *BudgetProgramIntent*, not the demographic makeup of the students served.

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If the *BudgetObject* is not 61XX-66XX, the *BudgetProgramIntent* will be changed to 00 (No Function) at TEA.

SharedServiceArrangementExt Entity

Entity	Entity Ref	Data Element	Collection/Submission	Length	Data Type	Descriptor Table	Element ID
SharedServiceArrangementExt							
	⧄	EducationOrganization	PM	6			
		SSAMemberDistrictID	PM				E0981
		SSAType	PM				E0776
		FiscalYear	PM	1	Number		E0974
		ActualAmount	PM	11	Number		E0774
		SSAFund	PM	3	Descriptor	C145S	E0316S

Legend:

ALL – Data element is used by all core collections	**CRF** – Class Roster Fall	**CF** – Child Find
PF – PEIMS Fall	**CRW** – Class Roster Winter	**RFT** – RF-Tracker
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PS – PEIMS Summer	**PK** – ECDS PK	**14** – SPPI-14
PE – PEIMS Extended Year	**CSW** – Charter School Waitlist	
NP – Data element is **not promoted** to TSDS		

Entity Description

The SSAOrgAssociationExt Entity represents the sum of the financial transactions for shared service arrangements to date.

School districts and education service centers (ESCs) find it advantageous to share personnel or services, particularly when a school district cannot justify the cost of employing a specialized staff member full-time, but a group of school districts can justify a portion of the salary or service.

General Reporting Requirements

PEIMS collects actual financial information in the PEIMS Mid-Year Submission (2) for shared services arrangements (SSA). **Each fiscal agent district or ESC does all SSA reporting**.

When Shared Services Arrangement financial data is reported in the PEIMS Mid-Year Submission (2), it is data from the prior school year.

The SSAOrgAssociationExt entity must be reported by:
- All school districts, including the fiscal agents participating in an SSA.
- ESCs, which serve as fiscal agents for an SSA.

SSA fiscal agents should send expenditure reports to each member district showing the Shared Services Actual reporting that will be done on behalf of that SSA member district. Fiscal agent districts can use TSDS report PDM2-100-015 (Actual SSA Financial Summary by Fund and SSA Type) as a starting point for distributing the relevant expenditures on behalf of SSA members.

If a Regional Day School Program for the Deaf (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 *ActualObject* 6492 (Payments To Fiscal Agents Of Shared Services Arrangements).

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 actual financial records using *ActualObject* 6493 (Payments To Member Districts Of Shared Services Arrangements).

Charter school districts do not report the SSAOrgAssociationExt entity. Each charter school reports its share of SSA expenses on its ActualExt Entity. The fiscal agent of an SSA 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 SSAs can be found in Module 1 of the Financial Accountability System Resource Guide (FASRG).

RDSPDs are specifically approved by the Texas Education Agency Department of Special Populations, Programs, and Policy as an SSA and consist of at least two school districts. All RDSPDs must report SSA financial data for their member districts.

Special Reporting Requirements
The SSA 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 *SSAFund* specified for shared services arrangements.

Data Element Reporting Requirements

EducationOrganization Reference

The EducationOrganization Reference represents the identifier assigned to the Local Education Agency (LEA).

SSAMemberDistrictID (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.

SSAType (E0776) indicates the type of program or service a shared services arrangement provides.

FiscalYear (E0974) is the last digit of the fiscal year, e.g., the fiscal year is 4 for the 2023-2024 fiscal year.

The standard fiscal year for Texas public schools runs from September 1st through August 31st. For federal programs or projects, once a fiscal year is assigned to a project, it remains with the project until its termination, regardless of the fiscal year it terminates. For federal projects that lapse on June 30th, the new project beginning on or after July 1st reflects the next fiscal year's number.

ActualAmount (E0774) indicates the dollar value associated with actual financial account information.

All amount fields should be rounded to the nearest dollar, e.g., $109.50 is reported as "110", and $109.49 is reported as "109".

When reporting *BudgetAmount* and *ActualAmount* values, positive numbers are shown as unsigned. 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.

For the *SharedServiceArrangementExt* entity, the *ActualAmount* reflects the portion of the *SSAFund* 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.

SSAFund (E0316S) identifies the fund group and specific fund (when applicable) for actual financial data.

PayrollExt Entity

Entity	Entity Ref	Data Element	Collection/Submission	Length	Data Type	Descriptor Table	Element ID
PayrollExt							
	🔗	EducationOrganization		6			
	🔗	Staff					
		FiscalYear	PF	1	Number		E0974
		PayrollAmount	PF	11	Number		E0425
		PayrollFund	PF	3	Descriptor	C145P	E0316P
		PayrollFunction	PF	2	Descriptor	C146P	E0317P
		PayrollObject	PF	4	Descriptor	C159P	E0318P
		Organization	PF	3	Number		E0319
		PayrollProgramIntent	PF	2	Descriptor	C147P	E0320P
		PayrollActivity	PF	2	Descriptor	C019	E0424
		BeginDate	PF	10	Date		E3010
		EndDate	PF	10	Date		E3020

Legend:

ALL – Data element is used by all core collections	**CRF** – Class Roster Fall	**CF** – Child Find
PF – PEIMS Fall	**CRW** – Class Roster Winter	**RFT** – RF-Tracker
PM – PEIMS Mid-year	**KG** – ECDS KG	**SELA** –SELA
PS – PEIMS Summer	**PK** – ECDS PK	**14** – SPPI-14
PE – PEIMS Extended Year	**CSW** – Charter School Waitlist	
NP – Data element is **not promoted** to TSDS		

Entity Description

The PayrollExt Entity represents the financial transactions for employee compensation. An employee performs services under the direction of the employing institution or agency, is compensated for such services by the employer, and is eligible for employee benefits and wage or salary tax withholdings.

General Reporting Requirements

Payroll accounting information must be reported for all personnel employed by the LEA. This information associates a dollar amount (*PayrollAmount*) with a descriptor (*PayrollActivity*) specifying the activity for which the dollar amount is received. The dollar amount is further associated with the Financial Accountability System Resource Guide (FASRG) prescribed accounts (*PayrollFund, PayrollFunction, PayrollObject, Organization, Fiscal Year,* and *PayrollProgramInten*t) to which that payroll cost is charged.

In many cases, more than one set of payroll accounting data elements will be reported for a person. At a minimum, one set of payroll accounting data elements must be reported for the person's regular salary and one for each salary supplement that the person receives for extra duties that can be linked to the individual on the PEIMS Fall snapshot date (last Friday in October). Additionally, if the regular salary or a salary supplement is charged to more than one FASRG-prescribed account, a set of payroll accounting data elements will be reported for each unique set of accounting values.

Payments for casual or contracted services (e.g., an individual is paid to sell tickets at a football game) should not be reported in the payroll area.

LEAs should report allowances paid to compensate employees for costs incurred for which the employee is not required to render detailed accounting using *PayrollObject* 6139 (Employee Allowances). Employee allowances include automobile, housing, cell phone, uniform and meal allowances, and in-kind payments unless exempted under the Internal Revenue Service (IRS) Code.

For additional guidance on how the *PayrollObject* influences the reporting of staff classifications, please see the chart *When to report StaffClassification or AuxiliaryRoleId* located in the *StaffEducationOrganizationEmploymentAssociation* entity.

Special Reporting Requirements

Payroll records are required for those long-term substitutes who replace teachers who have quit, died, or been fired, and the LEA has not hired a permanent replacement. *PayrollObject* 6112 (Salaries Or Wages For Substitute Teachers And Other Professionals) should be used in these situations. Short-term substitute salaries are charged to *PayrollObject* 6112, but payroll records for these people are not reported through PEIMS. The *PayrollAmount* for the long-term substitute will be an estimated amount.

The Shared Service Arrangement (SSA) fiscal agent should report personnel and payroll information for all administrative and itinerant employees whom the fiscal agent pays, whether the member districts share these employees. Each member district should report only the personnel and payroll information for those employees who work under the supervision of the SSA and are on the payroll of the member district.

Texas School for the Blind and Visually Impaired, Texas School for the Deaf, and Texas Juvenile Justice Department schools do not report the PayrollExt Entity.

Data Element Reporting Requirements

EducationOrganization Reference
The EducationOrganization Reference represents the identifier assigned to the Local Education Agency (LEA).

Staff Reference
The Staff Reference represents the identifier assigned to the staff.

FiscalYear (E0974) is the last digit of the fiscal year, e.g., the fiscal year is 4 for the 2023-2024 fiscal year.

For federal programs or projects, once a fiscal year is assigned to a project, it remains with the project until its termination, regardless of the fiscal year it terminates. For federal projects that lapse on June 30th, the new project beginning on or after July 1st reflects the next fiscal year's number.

PayrollAmount (E0425) indicates the dollar value paid to a staff member for a given payroll activity per year.

PayrollAmount is an annual amount. It is the annual salary that the person is scheduled to receive, as is known on the PEIMS Fall snapshot date (last Friday in October). It is not the annual rate of pay for the job. *PayrollAmount* must not be a negative amount.

Payments for extracurricular duties for professional personnel are accounted for as salaried and reported as *PayrollFunction* 36 (Extracurricular Activities) and *PayrollObject* 6119 (Salaries Or Wages – Teachers And Other Professional Personnel). *PayrollActivity* 80 (Base Salary) should not be used.

Payroll amounts for activities paid on an as-worked basis are shown as a projected annual amount.

Report all payroll amounts that have been made during the current school year. Also, show all amounts that will be made during the remainder of the school year. The payroll records are not a projection of a person's payroll data as they are on the PEIMS Fall snapshot date (last Friday in October), but a payroll picture for the entire year.

PayrollFund (E0316P) identifies the fund group and specific fund (when applicable) for actual financial data.

PayrollFunction (E0317P) identifies a general operational area and groups together related activities.

If the *PayrollObject* is not 61XX-66XX, the *PayrollFunction* will be changed to 00 (No Function) at TEA.

PayrollObject (E0318P) identifies an account, a transaction, or a source of funds. It indicates the major account group to which a transaction is posted or 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, expenditures, expenses, other uses, non-operating expenses, and residual equity transfers out.

Organization (E0319) identifies the unique organizational unit within the local education agency with which the account is associated. For campuses, this is the three-digit campus number registered with the Texas Education Agency. For non-campuses, the number must be one of the administrative units required in the Financial Accountability System Resource Guide (FASRG) or 998 or 999.

Campus/ Organization	Purpose
000	If the *PayrollObject* is not 61XX-66XX, then *Organization* will be changed to 000 in TEA's longitudinal PEIMS database Main_PRD.
001-698	Campuses registered in the askTED system as instructional. If the *PayrollObject* is 61XX-66XX and there is no match of *Organization* in the *askTED system*, *Organization* will be changed to 999 in TEA's longitudinal PEIMS database Main_PRD.
699	Use for reporting financial information about Summer School. *Organization* 699 is used for all summer school reporting.
700	Not available for use by Education Service Centers or Local Education Agencies.
701	Superintendent's Office (ISDs), Chief Administrator's Office (Charter Schools) (Organizational Unit)
702	School Board (ISDs), Board Of Directors (Charter Schools) (Organizational Unit)
703	Tax Costs (ISDs), Charter Schools Not Applicable. (Organizational Unit)
704-708	Reserved for Future State Definition (FASRG). These numbers are reserved for future state designation and are <u>not</u> to be used by an LEA.
709-719	If used by ESCs or LEAs, then numbers must be converted to 720 for reporting to TEA.
720	Direct Costs in *PayrollFunction* 41 (General Administration) (Organizational Unit)

Campus/ Organization	Purpose
721-725	Reserved for Future State Definition (FASRG). These numbers are reserved for future state designation and are <u>not</u> to be used by an LEA.
726-749	If used by ESCs or LEAs, then numbers must be converted to 750 for reporting to TEA.
750	Indirect Costs in *PayrollFunction* 41 (General Administration), including Business Office, Personnel, Payroll, Human Resources, and Purchasing. (Organization Unit)
751	Fiscal Agent Shared Services Arrangements. (Not applicable to Charter Schools)
752-799	Reserved for Future State Definition (FASRG). These numbers are reserved for future state designation and are <u>not</u> to be used by an LEA.
800-997	If used by ESCs or LEAs, then *Organization* must be converted to 999 for reporting to TEA.
998	Unallocated Organization Unit
999	Undistributed Organization Unit – If the *PayrollObject* is 61XX-66XX, the *Organization* will be changed to 999 in TEA's longitudinal PEIMS database Main_PRD.

PayrollProgramIntent (E0320P) identifies the cost of instruction and other services 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 *PayrollProgramIntent*, not the demographic makeup of the students served.

If the *PayrollObject* is not 61XX-66XX, the *PayrollProgramIntent* will be changed to 00 (No Function) at TEA.

PayrollActivity (E0424) indicates the types of duty for which a staff member receives a salary, salary supplements, or bonuses. *PayrollActivity* does NOT include fringe benefits such as group health and life insurance, workers' compensation, sick leave, and others under *Object* value 614X (Employee Benefits).

Every staff member must have at least one entry with a *PayrollActivity* 80 (Base Salary) unless *PayrollActivity* 78 (Non-Salaried) is reported. *PayrollActivity* 78 (Non-Salaried) is used for reporting alternatively certified staff not paid directly by the LEA and volunteer teachers or other volunteer professional staff (people who are working at no charge to the LEA in positions that would normally be held by salaried staff).

Staff Payroll Calculated Values

Full-time equivalents (FTEs) are calculated in the following manner:

If *NumberDaysEmployed* is greater than or equal to 187, then FTE = *PercentDayEmployed* divided by 100.

If *NumberDaysEmployed* is less than 187, then FTE =

$$\frac{(\textit{PercentDayEmployed} \text{ divided by } 100) \times (\textit{NumberDaysEmployed})}{187}$$

Base Salary is the total of all *PayrollAmount* where *PayrollActivity* is 80 (Base Salary).

FTE Salary is Base Salary divided by FTE.

ContractedInstructionalStaffFTEExt Entity

Entity	Entity Ref	Data Element	Collection/Submission	Length	Data Type	Descriptor Table	Element ID
ContractedInstructionalStaffFTEExt							
	🔗	EducationOrganization	PF	6			
	🔗	School	PF	9	Number		E0266
		CIStaffProgramIntent	PF	2	Descriptor	C147C	E0320C
		TotalContractedInstrStaffFTE	PF	6			E0980

Legend:

ALL – Data element is used by all core collections	**CRF** – Class Roster Fall	**CF** – Child Find
PF – PEIMS Fall	**CRW** – Class Roster Winter	**RFT** – RF-Tracker
PM – PEIMS Mid-year	**KG** – ECDS KG	**SELA** –SELA
PS – PEIMS Summer	**PK** – ECDS PK	**14** – SPPI-14
PE – PEIMS Extended Year	**CSW** – Charter School Waitlist	
NP – Data element is **not promoted** to TSDS		

Entity Description

The ContractedInstructionalStaffFTEExt Entity represents financial information for contracted staff by *CIStaffProgramIntent* at the LEA or Campus level.

General Reporting Requirements

PEIMS collects financial information on each LEA's professional contracted instructional staff. These staff are paid from *PayrollFunction* 11 (Instruction) only. Such staff are contracted teachers, speech therapists, occupational therapists, physical therapists, and any other professional staff working in a classroom on a dedicated basis. See the Financial Accountability System Resource Guide (FASRG), Financial Accounting and Reporting (FAR) Module. The total FTEs by campus within a program intent are reported.

The ContractedInstructionalStaffFTEExt Entity is submitted for each campus with professional contracted instructional staff. If more than one *CIStaffProgramIntent* (C147C) is used to pay the staff, then each *CIStaffProgramIntent* (C147C) is reported in a separate instance of the ContractedInstructionalStaffFTEExt Entity.

Contracted instructional staff are not regular classroom teachers who have signed contracts with an LEA, nor are they shared services arrangement employees. Rather, these are instructors for whom the LEA has entered into a contractual agreement with some outside organization. The outside organization has committed to supplying instructional staff for the LEA through the contract. They are never employees of the reporting LEA.

Special Reporting Requirements
Currently, there are no special reporting requirements.

Data Element Reporting Requirements
EducationOrganization Reference
The EducationOrganization Reference represents the identifier assigned to the Local Education Agency (LEA).

School Reference
The School Reference represents the identifier assigned to a school.

CIStaffProgramIntent (E0320C) identifies the cost of instruction and other services 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 *CIStaffProgramIntent*, not the demographic makeup of the students served.

TotalContractedInstrStaffFTE (E0980) is a standard measurement of the portion of professional contracted instructional staff expressed as a multiple of the standard workday, such as 7.7 FTEs.

TotalContractedInstrStaffFTE should be rounded to the nearest hundredth.

When calculating contracted instructional staff FTEs, the following items must be considered:
1) the percent of the day worked (number of hours worked divided by the number of work hours in the standard day),
2) the percent of the week worked (number of days worked divided by five days in the standard week), and
3) the percent of weeks worked (number of weeks worked divided by the number of weeks in the work year).

For example, Mrs. Jones is hired to teach the tuba to three players on a contracted instructional staff basis. Her contract specifies that she will work two hours each Monday and each Friday for the entire school year. Her FTE is 0.25 (two hours worked divided by the eight-hour workday in the LEA) multiplied by 0.40 (two days divided by five days) multiplied by 1.0 (36 weeks worked divided by the 36-week instructional year) for a reported FTE of 0.10.