

A.8 Program Intent Codes

Your district must use program intent codes (PICs) to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the instructional content and desired outcome toward which the instructional or other service is directed) determines the PIC, not the demographic makeup of the students served. For state programs:

- state law may determine the intent and the permissible use of allotments and
- your district must consider the limits on the amount of allotments that may be used for indirect costs.

Your district must use PICs in all functions in which a cost is *clearly attributable* to a specific program intent.

The **R** by a code indicates that the code is required for reporting purposes (PEIMS and/or AFR) if the code applies to your school district.

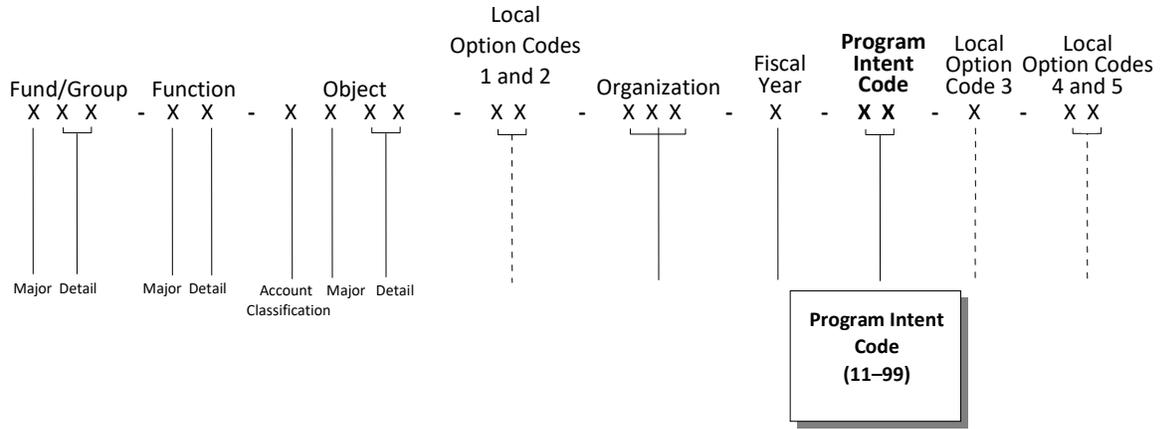
Your district must monitor expenditures to ensure that the limit on indirect costs is observed and must take necessary steps to meet this requirement. For additional guidance in the areas of direct and indirect costs, your district may consult the State Board of Education (SBOE) rules.⁵⁶ TEA policy provides maximum flexibility to school districts by averaging costs up to three years. As the TEA reviews state special program expenditures, your district will have the opportunity to address any issues that may arise. Your district must consider the implications of some federal requirements (for example, maintenance of effort) when determining local policies on the minimum level of coding expenditures.

Exhibit A.8 illustrates the position of the PICs in the accounting code system.

⁵⁶ [19 TAC §105.11](#)

Exhibit A.8 Program Intent Code Structure

The Program Intent Code Structure



————— Indicates a mandatory code for state reporting purposes
 - - - - - Indicates a code that may be used at local option

The following table provides a summary of the program intent codes for quick reference.

Code No.	Name	Description
Basic Services		
11	Basic Education Services	Costs to provide basic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Basic Services	Costs for programs to serve students at risk of dropping out
28	Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services	Costs for baseline program for students who are separated from the regular classroom for disciplinary reasons but otherwise similar to PIC 26
Enhanced Services		
21	Gifted and Talented	Costs to assess students and provide instruction
22	Career and Technical	Costs to evaluate and prepare students for gainful employment and to provide advanced technical training, homemaking, apprenticeship, and job training
23	Services to Students with Disabilities (Special Education)	Costs of special education such as homebound, hospital class, speech therapy, resource room, self-contained classroom, residential care, etc.
24	Accelerated Instruction	Costs of supplemental education for students at risk of dropping out of school
25	Bilingual Education and Special Language Programs	Costs to help students transition to the English language for academic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Supplemental Services	Costs for programs to serve students, such as supervision, parental involvement, security, dyslexia, and accelerated reading instruction
29	Disciplinary Alternative Education Program—DAEP SC Supplemental Costs	Supplemental costs for PIC 28

Code No.	Name	Description
30	Title I, Part A, School-Wide Activities Related to State Compensatory Education and Other Costs on Campuses with 40 Percent or More Educationally Disadvantaged Students (“School-wide Campuses”)	For school-wide campuses with at least 40 percent economically disadvantaged students; costs for comprehensive school needs assessments, school-wide reform strategies, other NCLB-allowed items
31	High School Allotment	Accounts for \$275 per high school student; amount is not paid separately to districts, but paid with FSP funds
32	Prekindergarten (pre-K)	Costs to help pre-K students develop skills needed for success in the public school curriculum
33	Prekindergarten (pre-K)–Special Education	For costs incurred to evaluate, place and provide educational and/or other services to pre-K students that require special education services.
34	Prekindergarten (pre-K)–Compensatory Education	For costs incurred to provide compensatory education to pre-K students based on strategies outlined in the district’s campus and/or district improvement plan(s). Compensatory education costs are supplemental costs that are in addition to the basic instruction services that the district is required provide.
35	Prekindergarten (pre-K) – Bilingual Education	Costs incurred to evaluate, place, and provide educational and/or other services for LEP pre-K students to increase proficiency in the English language.
71–89	Reserved for use by Education Service Centers	Costs for bus driver training and driver education provided by ESCs
Other Services		
91	Athletics and Related Activities	Costs for participation in competitive athletic activities and certain support activities not including band

Code No.	Name	Description
99	Undistributed	Costs not easily identified with other codes used here, such as certain substitute teachers, teacher on-behalf payments, salaries for band, etc.

A.8.1 Program Intent Codes—Basic Services and Enhanced Services

The term basic services refer to services in which basic instruction (curriculum available to all students) is provided. These services use PICs such as the following:

- 11, Basic Educational Services
- 26, Nondisciplinary Alternative Education Programs (AEP)
- 28, Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services

Enhanced services are services to students who receive more than basic services, such as special education, bilingual/ESL instruction, or gifted and talented education.

Refer to [Appendix B](#) for guidance on program intent accounting.

A.8.2 Program Intent Code—Athletics and Related Activities

The program intent code 91, Athletics and Related Activities, is required for payroll costs that use:

- function code 36, Extracurricular Activities; and
- other function codes attributable to athletics and related activities.

But there are exceptions: the following expenditure object codes use program intent code 99:

- 6112, Salaries or Wages for Substitute Teachers and Other Professionals
- 6144, Teacher Retirement or TRS Care—On-Behalf Payments

A.8.3 Program Intent Codes—Undistributed

In some cases, your district may have to allocate costs among several PICs. But the costs should be allocated only when, in the judgment of your district’s management, the effect would be immaterial to the financial records of either an individual transaction or the total amount of a certain type of transaction.

In some cases, costs may not be clearly attributable (or not attributable in a cost-effective manner) to specific programs but may be overhead and administrative costs shared by several or all programs. If your district elects not to allocate costs to basic or enhanced PICs or the athletics and related activities PIC, the district must use program intent code 99, Undistributed.

A.8.4 Program Intent Codes—Compliance Monitoring

The TEA provides software in PEIMS containing a formula to allocate costs recorded in program intent code 99, Undistributed, according to instructional FTEs (as reported in PEIMS) assigned to PICs for basic and enhanced services. The formula-based allocation is used for state and federal compliance monitoring purposes, such as monitoring indirect costs and maintenance of effort.

The TEA uses allocated cost information in PEIMS to monitor compliance with indirect cost requirements. This information includes costs assigned to specific PICs and costs that are allocated by the formula to specific PICs for functions specified in SBOE rules⁵⁷ relating to indirect costs.

The allocation process uses a report template and does not change transaction information within the general ledger system. The allocation process uses payroll and staff data for instructional FTEs, as recorded under function code 11, Instruction, as a basis to allocate costs. Accordingly, full use of specific PICs in function code 11 is essential for the optimum functionality of the allocation process.

Shared services arrangements cost information, which is submitted on a special PEIMS record, is also included in the compliance monitoring calculations. The total costs that will be considered for compliance monitoring purposes are represented by the following formula.

Expenditures coded by the school district to specific PICs	+	Allocations of expenditures to PICs from the Undistributed PIC (99) based upon instructional FTEs	+	Expenditures associated with a school district as a member of a shared services arrangement that are coded to specific PICs	=	Total expenditures used for monitoring purposes, such as maintenance of effort, and compliance with SBOE rules on indirect costs
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⁵⁷ [19 TAC §105.11](#)

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BASIC SERVICES

℞11

Basic Educational Services

This code is used for the costs incurred to provide the basic services for education or instruction to students in grades prekindergarten (Pre-K) Pre-K–12 prescribed by state law as well as adult basic and secondary education services.

Basic services are defined as the instruction provided for students who do not need special services, such as special education, bilingual/ESL, or accelerated instruction. Costs for basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory, and advanced placement courses.

Program Intent Code 11—Costs to Include:	Program Intent Code 11—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Basic services for education or instruction (pre-K–12) prescribed by Texas law, including a regular education program for limited English proficiency students • Pre-K funded from basic education allotment during one-half of a full day program • District or campus improvement plan • Honors and college preparatory courses • Advanced placement courses not designated as part of a gifted and talented program • Adult basic and secondary education services • Section 504 students 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Gifted and talented services (PIC 21) • Advanced placement services designated as part of a gifted and talented program (PIC 21) • Additional salaries and related expenditures or expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs, (for example, National Honor Society [NHS], Beta Club, Letterman’s Club) (PIC 99)

Program Intent Code 11—Costs to Include:	Program Intent Code 11—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Physical education (PE) classes when athletic activities take place, but PE or PE equivalent credit is issued • Foreign language courses • TEKS for foundation curriculum and electives in enrichment curriculum as needed for high school graduation • Day care • In-school suspension programs • Parenting classes • Services for an elective AEP for students not at risk of dropping out of school 	<ul style="list-style-type: none"> • Additional salaries and related expenditures or expenses associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (for example, additional days employed, reduction of class load, length of day, etc.) (PIC 91) • Basic services for DAEPs (PIC 28) • Services for alternative education programs (nondisciplinary) that do not represent costs for providing services to students at risk of dropping out of school, as defined under the TEC, §29.081 (PIC 31) • Costs for nondisciplinary alternative education programs (PIC 26) • AEP costs (Basic and Supplemental) • State Compensatory Education (SCE) costs incurred in support of Title I, Part A, school-wide campuses with 40 percent or greater educationally disadvantaged students (PIC 30) • SCE costs incurred to provide supplemental services in support of a Title I, Part A, targeted assistance program. (PIC 24)

Program Intent Code 11—Costs to Include:	Program Intent Code 11—Costs to Exclude (with Correct Program Intent Code):
	<ul style="list-style-type: none"> Title I, Part A services

2X

ENHANCED SERVICES

Enhanced services are services to students who receive more than basic services, such as special education, bilingual/ESL instruction, or gifted and talented education.

R21

Gifted and Talented

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

Program Intent Code 21—Costs to Include:	Program Intent Code 21—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> Gifted and talented programs Advanced placement courses designated as part of a gifted and talented program 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> Honors, college preparatory courses (PIC 11) Advanced placement courses not designated as part of a gifted and talented program (PIC 11) Summer camps, summer schools, field trips, or other summer enrichment programs (PIC 11) All DAEP-related activities (PIC 28 and 29)

R22

Career and Technical

This code is used for the costs incurred to evaluate and place students and to provide educational and/or other services to prepare students

for gainful employment, advanced technical training, or homemaking. This may include apprenticeship and job training activities.

Program Intent Code 22—Costs to Include:	Program Intent Code 2—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Career and technical for persons with disabilities (CTED) • Employment preparation services • Apprenticeship and job training activities • All career and technical courses (grades 9–12 and CTED for grades 7–8) • Career and technical supervisor or director • Career and technical counselors • Programs that follow the State Plan for Career and Technical Education 	<p>Costs incurred relating to:</p> <ul style="list-style-type: none"> • Vocational adjustment classes (VAC) (PIC 23) • Quasi-vocational classes in middle school and junior high (PIC 11) • Career and technical courses that do not meet the state guidelines (PIC 11) • All DAEP-related activities (PICs 28 and 29)

R23

Services to Students with Disabilities (Special Education)

This code is used for the costs incurred to evaluate and place students and to provide educational or other services to students who have Individualized Educational Plans (IEPs) approved by Admission, Review, and Dismissal (ARD) committees. These plans are based on students’ disabilities and learning needs.

Program Intent Code 23—Costs to Include:	Program Intent Code 23—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p>	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Services to Section 504 students (PIC 11)

Program Intent Code 23—Costs to Include:	Program Intent Code 23—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Students who are served in the special education program under identified instructional settings such as: <ul style="list-style-type: none"> ○ Homebound ○ Hospital class ○ Speech therapy ○ Resource room ○ “Self-contained, mild, moderate, or severe” classroom ○ Off home campus setting (multidistrict, community class, and self-contained separate campus) ○ Residential care and treatment facility ○ Residential facility ○ Nonpublic contract ○ VAC ○ Mainstream (support for students in inclusive setting) • Students with identified disabilities under the Individuals with Disabilities Education Act and TEC • Special education directors, coordinators, or supervisors • State-funded special education extended year program • Services to preschool students with disabilities (ages below five) 	<ul style="list-style-type: none"> • Career and technical for persons with disabilities (VEH) (PIC 22) • Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11) • All DAEP-related activities (PICs 28 and 29)

℞24

Accelerated Instruction—Supplemental Services

Accelerated instruction seeks to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under statutory requirements,⁵⁸ or
- rates of high school completion.

State Compensatory Education (SCE) expenditures are attributable to program intent code 24, Accelerated Instruction, only when:

- the expenditures are supplemental to the basic, or regular, education program;
- students served meet statutory at-risk criteria;⁵⁹ and
- services are specifically designed to enable at-risk students to be performing at grade level at the end of the next regular school term.

All services must be described in the campus or district improvement plan and comply with statutory requirements⁶⁰ to:

- evaluate the program’s effectiveness and
- hold an annual public hearing to consider the program evaluation results.

Program Intent Code 24—Costs to Include:	Program Intent Code 24—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Intensive or accelerated instructional education programs and activities • Concentrated instruction • Smaller class size • Salary for instructional staff members and instructional staff assistants 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Basic education program (PIC 11) • Any activities for nondisciplinary alternative education program services (PIC 26) • Any DAEP-related activities (PICs 28 and 29)

⁵⁸ [TEC, Chapter 39, Subchapter B](#)

⁵⁹ [TEC, §29.081](#)

⁶⁰ [TEC, §29.081](#)

<ul style="list-style-type: none"> • Staff development activities for the instructional staff that add new competencies specific to the instructional needs of students at risk of dropping out of school • Extending the instructional day, week, or year • Implementing new or additional individual and small group tutorials • Implementing new or additional individual and small group project-based learning • Specialized computer-assisted and blended instruction • Instructional and specialized instructional materials, equipment, and supplies required for quality instruction • State assessment remediation • Dropout recovery, prevention, and intervention services for middle and high school students • School reform programs • Individualized instruction programs • Summer or intersession programs • Visiting teachers • Supplemental LEP programs • Mentoring programs • Residential placement programs • Modified curriculum services • School social workers 	<ul style="list-style-type: none"> • Any services provided in support of Title I, Part A, school-wide campuses (PIC 30) • Day care, in-school suspension programs, and parenting classes (PIC 11)
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<ul style="list-style-type: none"> • Program and student evaluation • Programs for treatment of dyslexia or a related disorder as required by law,⁶¹ in proportion to the percent of students served by the program who are at risk of dropping out of school as defined by law⁶² • Accelerated reading instruction program as required by law⁶³ in proportion to the percent of students served by the program who are at risk of dropping out of school as defined by law⁶⁴ 	
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R25

Bilingual Education and Special Language Programs

This code is used for the costs incurred to evaluate and place students and to provide educational 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.

⁶¹ [TEC, §38.003](#)

⁶² [TEC, §29.081](#)

⁶³ [TEC, §28.006\(g\)](#)

⁶⁴ [TEC, §29.081](#)

Program Intent Code 25—Costs to Include:	Program Intent Code 25—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Services intended to make students proficient in English • Provision of a bilingual program • Provision of ESL instruction • Instruction in primary language • Increase in cognitive academic language proficiencies • Bilingual services to immigrant students • Program and student evaluation • Instructional materials and equipment • Staff development • Supplemental staff expenses • Salary supplements for teachers • Supplies required for quality instruction and smaller class size 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Foreign language courses (PIC 11) • All DAEP-related activities • Full salary of bilingual/ESL instructors

R26

Nondisciplinary Alternative Education Programs—Basic and Supplemental Services

SCE costs may be incurred to provide basic and supplemental services to students who:

- meet the statutory criteria for being at risk of dropping out of school⁶⁵ and

⁶⁵ [TEC, §29.081](#)

- are separated from the regular classroom into a nondisciplinary alternative education program (AEP).

An AEP may include a private or public community-based dropout recovery education program that provides alternative education programs for students at risk of dropping out of school.

SCE expenditures are attributable to the program intent code 26, Nondisciplinary AEP Programs, only when students served meet statutory criteria.⁶⁶

All services must be described in the campus or district improvement plan and comply with statutory requirements⁶⁷ to:

- evaluate the program’s effectiveness and
- hold an annual public hearing to consider the program evaluation results.

Program Intent Code 26—Costs to Include:	Program Intent Code 26—Costs to Exclude (with Correct Program Intent Code):
<p>PIC 26 costs may include SCE basic and supplemental expenditures in proportion to the percent of students served by the program who are at risk of dropping out of school related to:⁶⁸</p> <ul style="list-style-type: none"> • Instructional programs specifically serving students who meet statutory at-risk criteria⁶⁹ • Costs for compensatory, accelerated and intensive education services these services are provided in a non-disciplinary AEP instructional setting (PIC 24) 	<p>PIC 26 costs may not include SCE expenditures related to:</p> <ul style="list-style-type: none"> • SCE costs to provide services supplemented by Title I, Part A, school-wide campuses with 40 percent or greater educationally disadvantaged students (PIC 30) • Supplemental services in support of Title I, Part A, targeted assistance programs. (PIC 24) • Services provided under Title I, Part A, school-wide campuses (PIC 30)

⁶⁶ [TEC, §29.081](#)

⁶⁷ [TEC, §29.081](#)

⁶⁸ [TEC, §29.081](#)

⁶⁹ [TEC, §29.081](#)

Program Intent Code 26—Costs to Include:	Program Intent Code 26—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • English language arts, mathematics, science, history, social-emotional learning and self-discipline instructional programs and activities • Educational and behavioral resources • Salaries for classroom supervision and teacher assistants • Counseling services • Parental involvement programs and activities • Security and safety • Mentoring programs • Specialized computer-assisted and blended instruction • Credit recovery instructional programs • Project-based learning instructional programs • Staff development for instructional staff members that adds new competencies specific to the instructional needs of students at risk of dropping out of school 	<ul style="list-style-type: none"> • Day care, in-school suspension programs, and parenting classes (PIC 11) • Programs or services funded with Title I, Part A (PIC 24 or 30)

Program Intent Code 26—Costs to Include:	Program Intent Code 26—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Treatment of dyslexia or a related disorder as required by law,⁷⁰ in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law⁷¹ • Accelerated reading instruction program as required by law⁷² in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law⁷³ • Private or public community-based dropout recovery education program⁷⁴ 	

R 28

Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services

SCE costs may be incurred to provide general, or basic, education services to students who are moved from the regular classroom into a DAEP. All services must be described in the campus or district improvement plan.

Program Intent Code 28—Costs to Include:	Program Intent Code 28—Costs to Exclude (with Correct Program Intent Code):
<p>Basic DAEP SCE costs related to:</p> <ul style="list-style-type: none"> • DAEP basic education program costs 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Supplemental DAEP services (PIC 29)

⁷⁰ [TEC, §38.003](#)

⁷¹ [TEC, §29.081](#)

⁷² [TEC, §28.006\(g\)](#)

⁷³ [TEC, §29.081](#)

⁷⁴ [TEC, §29.081\(e\)](#)

Program Intent Code 28—Costs to Include:	Program Intent Code 28—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • English language arts, mathematics, science, history, social-emotional learning, and self-discipline instructional programs and activities • Educational and behavioral resources • Salaries for classroom supervision or teacher assistants • Counseling services • Parental involvement programs and activities • Security and safety • Mentoring programs • Specialized computer-assisted and blended instruction • Credit recovery instructional programs • Project-based learning instructional programs • Staff development for instructional staff members that adds new competencies specific to the instructional needs of students at risk of dropping out of school 	<ul style="list-style-type: none"> • Nondisciplinary AEP costs, basic or supplemental (PIC 26) • SCE costs to provide services in support of Title I, Part A, school-wide campuses (PIC 30) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • Day care, in-school suspension programs, parenting classes (PIC 11)

Program Intent Code 28—Costs to Include:	Program Intent Code 28—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> Treatment of dyslexia or a related disorder as required by law⁷⁵ in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law⁷⁶ Accelerated reading instruction program as required by law⁷⁷ in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law⁷⁸ 	

℞29

Disciplinary Alternative Education Program—DAEP State Compensatory Education Supplemental Costs

SCE costs may be incurred to supplement the general, or basic, education services provided to students who are moved from the regular classroom into a DAEP. All services must be described in the campus or district improvement plan and must comply with requirements⁷⁹ for an:

- evaluation of program effectiveness and
- annual public hearing to consider the program evaluation results.

Program Intent Code 29—Costs to Include:	Program Intent Code 29—Costs to Exclude (with Correct Program Intent Code):
SCE supplemental costs related to:	Costs incurred related to: <ul style="list-style-type: none"> • Basic DAEP services (PIC 28)

⁷⁵ [TEC, 38.003](#)

⁷⁶ [TEC, §29.081](#)

⁷⁷ [TEC, 28.006\(g\)](#)

⁷⁸ [TEC, §29.081](#)

⁷⁹ [TEC, §29.081](#)

Program Intent Code 29—Costs to Include:	Program Intent Code 29—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • English language arts, mathematics, science, history, social-emotional learning, and self-discipline instructional programs and activities • Educational and behavioral resources • Salaries for classroom supervision and teacher assistants • Counseling services • Parental involvement programs and activities • Security and safety • Mentoring programs • Specialized computer-assisted and blended instruction • Credit recovery instructional programs • Project-based learning instructional programs • Treatment of dyslexia or a related disorder as required by law⁸⁰ in proportion to the percent of students served by the program that are at risk of dropping out of school⁸¹ 	<ul style="list-style-type: none"> • Nondisciplinary AEP costs, basic or supplemental (PIC 26) • SCE costs to provide services in support of Title I, Part A, school-wide campuses (PIC 30) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • Day care, in-school suspension programs, and parenting classes (PIC 11)

⁸⁰ [TEC, §38.003](#)

⁸¹ [TEC, §29.081\(d\) and \(g\)](#)

Program Intent Code 29—Costs to Include:	Program Intent Code 29—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> Accelerated reading instruction program as required by law⁸² in proportion to the percent of students served by the program that are at risk of dropping out of school as defined by law⁸³ 	

R30

Title I, Part A, School-Wide Activities Related to State Compensatory Education and Other Costs on Campuses with 40 Percent or More Educationally Disadvantaged Students (“School-wide Campuses”)

Your district may incur SCE costs to support supplemental programs provided by federal funds at a designated Title I, Part A, school-wide campus. To determine your campus’s poverty percentage, use the same auditable poverty data as that used for Title I, Part A in the NCLB Consolidated Application for Federal Funding. All SCE services must be described in the campus or district improvement plan.

SCE funds must be part of the campus budget, and all SCE expenditures must track back to the SCE fund code. School-wide campuses must continue to receive state and local funds for conducting the regular, or basic, education program. SCE expenditures must enhance, or supplement, the basic educational program and must support programs that are eligible under Title I, Part A (P.L. 103-382 as amended).

In addition, SCE expenditures must support the intent and purpose of the SCE program, which is to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under the [TEC, Chapter 39, Subchapter B](#), or
- rates of high school completion.

⁸² [TEC, §28.006\(g\)](#)

⁸³ [TEC, §29.081\(d\) and \(g\)](#)

Program Intent Code 30—Costs to Include:	Program Intent Code 30—Costs to Exclude (with Correct Program Intent Code):
<p>Basic or supplemental SCE expenditures related to:</p> <ul style="list-style-type: none"> • A comprehensive needs assessment of the entire school, including the needs of any migratory children in attendance. This assessment: <ul style="list-style-type: none"> ○ is based on information about the achievement of students in relation to state assessments administered as required by law.⁸⁴ ○ should identify gaps and provide solutions and targets specific to student achievement and other key indicators. ○ yields data to provide the foundation for the goals, strategies, and activities of the district and campus improvement plan • School-wide reform strategies that provide opportunities to meet state academic standards, particularly addressing the needs of low-achieving students • Instruction by highly qualified teachers 	<p>Costs incurred relate to:</p> <ul style="list-style-type: none"> • Basic and supplemental services at AEPs and DAEPs (PICs 26, 28, and 29) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • SCE supplemental services provided on campuses that are <i>not</i> Title 1, Part A school-wide or targeted assistance, AEP, or DAEP campuses (PIC 24) • Day care, in-school suspension programs, and parenting classes (PIC 11)

⁸⁴ [TEC, 39.023\(c\)](#)

Program Intent Code 30—Costs to Include:	Program Intent Code 30—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff members • Strategies to attract excellent, highly qualified teachers • Increased parental involvement programs and activities • Assistance for preschool children in the transition from early childhood programs • Including teachers in decisions about using academic assessments to provide information on and improve the achievement of individual students and the overall instructional program • Providing effective, timely additional assistance and activities to students who have difficulty mastering the proficient or advanced levels of academic achievement standards. This includes measures to ensure that students’ difficulties are identified on a timely basis and to provide enough information on which to base effective assistance • Coordinating and integrating federal, state, and local services and programs 	

℞31 High School Allotment

Your district must use this PIC to account for the \$275 high school allotment for each high school student used 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 six through 12.

If your district meets certain college readiness and completion rate standards, there are fewer restrictions on how the funds are spent.⁸⁵

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.

For rules on high school allotment, see [19 TAC §§1091–1099](#).

℞32 Prekindergarten (Pre-K)

Your district must use this PIC to account for expenditures made to help Pre-K students develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social and school readiness skills⁸⁶ that are aligned with the [Texas Prekindergarten Guidelines](#).

This code is used with any funds for which there are specifically identifiable prekindergarten funds.

Pre-K basic services are defined as the instruction provided for students ages below five who do not need special services, such as special education, bilingual/ESL, or accelerated instruction.

The types of expenditures to be recorded using this code include payroll costs, professional and contracted services, supplies and materials, other operating expenses, certification costs, and capital outlay directly related to Pre-K basic services.

⁸⁵ [TEC, §39.234](#)

⁸⁶ [TEC, §29.1532](#)

Program Intent Code 32—Costs to Include:	Program Intent Code 32—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Basic services for education or instruction (pre-K) prescribed by Texas law (ages below five) • Pre-K funded from basic education allotment during one-half of full day program (ages below five) • Pre-K funded from High Quality Pre-K Grant (ages below five) 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Basic and supplemental services at AEPs and DAEPs (PICs 26, 28, and 29) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • SCE supplemental services provided on campuses that are <i>not</i> Title 1, Part A school-wide or targeted assistance, AEP, or DAEP campuses (PIC 24) • Services to Prekindergarten (Pre-K) Students—Special Education (ages below five) (PIC 33) • Services to Prekindergarten (Pre-K) Students—SCE (ages below five) (PIC 34) • Services to Prekindergarten (Pre-K) Students—Bilingual Education (ages below five) (PIC 35)

R33

Services to Prekindergarten (Pre-K) Students—Special Education

This code is used for the costs incurred to evaluate and place Pre-K students and to provide educational or other services to Pre-K students who have Individualized Educational Plans (IEP) approved by the Admission, Review, and Dismissal (ARD) committees. These plans are based on the Pre-K students’ disabilities and/or learning needs.

Program Intent Code 33—Costs to Include:	Program Intent Code 33—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Services to preschool students with disabilities (ages below 5) • Pre-K students with identified disabilities under the Individuals with Disabilities Education Act and TEC • Pre-K students who are served in the special education program under identified instructional settings such as: <ul style="list-style-type: none"> ○ Homebound ○ Hospital class ○ Speech therapy ○ Resource room ○ “Self-contained, mild, moderate, or severe” classroom ○ Off home campus setting (multidistrict, community class, and self-contained separate campus) ○ Residential care and treatment facility ○ Residential facility ○ Nonpublic contract ○ Mainstream (support for students in inclusive setting) • Special education directors, coordinators, or supervisors 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Services to Section 504 students (PIC 11) • Career and technical for persons with disabilities (VEH) (PIC 22) • Regular education services in the basic educational program, including the salaries of regular education personnel (PIC 11) • All DAEP-related activities (PICs 28 and 29) • Prekindergarten Basic Education Services (ages below 5) (PIC 32) • Services to Prekindergarten (Pre-K) Students – State Compensatory Education (SCE) (ages below 5) (PIC 34) • Services to Prekindergarten (Pre-K) Students – Bilingual Education (ages below 5) (PIC 35)

R34

Services to Prekindergarten (Pre-K) Students – State Compensatory Education (SCE)

Your district may incur SCE costs to support supplemental programs for Pre-K students. All SCE services must be described in the campus or district improvement plan(s). SCE funds must be part of the campus budget. SCE expenditures must enhance, or supplement, the basic educational program for Pre-K students.

In addition, SCE expenditures must support the intent and purpose of the SCE program, which is to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under the [TEC, Chapter 39, Subchapter B](#), or
- rates of high school completion.

Program Intent Code 34—Costs to Include:	Program Intent Code 34—Costs to Exclude (with Correct Program Intent Code):
<p>SCE expenditures related to:</p> <ul style="list-style-type: none"> • A comprehensive needs assessment of Pre-K students including the needs of any Pre-K migratory children in attendance. This assessment: <ul style="list-style-type: none"> ○ should identify gaps and provide solutions and targets specific to pre-K student achievement and other key indicators. ○ yields data to provide the foundation for the goals, strategies, and activities of the district and campus improvement plan. • Assistance for preschool children in the transition from early childhood programs • Instruction by highly qualified teachers (see Highly Qualified Teachers) 	<p>Costs incurred relate to:</p> <ul style="list-style-type: none"> • Basic and supplemental services at AEPs and DAEPs (PICs 26, 28, and 29) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • SCE supplemental services provided on campuses that are <i>not</i> Title 1, Part A school-wide or targeted assistance, AEP, or DAEP campuses (PIC 24) • Day care, in-school suspension programs, and parenting classes (PIC 11) • Prekindergarten Basic Education Services (ages below 5) (PIC 32)

Program Intent Code 34—Costs to Include:	Program Intent Code 34—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Strategies to attract excellent, highly qualified teachers • High quality and ongoing professional development for teachers, principals, and paraprofessionals, and if appropriate, pupil services personnel, parents, and other staff members • Increased parental involvement programs and activities • Including teachers in decisions about using academic assessments to provide information on and improve the achievement of individual students and the overall instructional program • Providing effective, timely additional assistance and activities to students who have difficulty mastering the proficient or advanced levels of academic achievement standards. This includes measures to ensure that students’ difficulties are identified on a timely basis and to provide enough information on which to base effective assistance • Coordinating and integrating federal, state, and local services and programs 	<ul style="list-style-type: none"> • Services to Prekindergarten (Pre-K) Students – Special Education (ages below 5) (PIC 33) • Services to Prekindergarten (Pre-K) Students–Bilingual Education (ages below five) (PIC 35)

R35

Services to Prekindergarten (Pre-K) Students–Bilingual Education

This code is used for the costs incurred to evaluate and place limited English proficient (LEP) Pre-K students and to provide educational or

other services that are intended to make the LEP Pre-K 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.

Program Intent Code 35—Costs to Include:	Program Intent Code 35—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Services intended to make students proficient in English • Provision of a bilingual program • Provision of ESL instruction • Instruction in primary language • Increase in cognitive academic language proficiencies • Bilingual services to immigrant students • Program and student evaluation • Instructional materials and equipment • Staff development • Supplemental staff expenses • Salary supplements for teachers 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Foreign language courses (PIC 11) • All DAEP-related activities • Full salary of bilingual/ESL instructors • Prekindergarten Basic Education Services (ages below 5) (PIC 32) • Services to Prekindergarten (Pre-K) Students – Special Education (ages below 5) (PIC 33) • Services to Prekindergarten (Pre-K) Students – State Compensatory Education (SCE) (ages below 5) (PIC 34)

71–89 Reserved for use by Education Service Centers

This group of PICs is reserved for use by education service centers to provide special accountability in areas such as bus driver training and driver education. These codes must not be used by school districts.

Program Intent Code 71–89—Costs to Include:	Program Intent Code 71–89—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Bus driver training and driver education provided by education service centers • Other services as designated by education service centers 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Services not provided by educational service centers

90–99

OTHER SERVICES

For information about requirements to use program intent code 91 for certain payroll costs, see [A.8.2 Program Intent Code—Athletics and Related Activities](#).

91

Athletics and Related Activities

This code is used for the costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, and 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. This code does not include band.

Program Intent Code 91—Costs to Include:	Program Intent Code 91—Costs to Exclude (with Correct Program Intent Code):
Costs incurred related to:	Costs incurred related to:

Program Intent Code 91—Costs to Include:	Program Intent Code 91—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Payroll costs, (Exceptions: Object codes 6144, Teacher Retirement, or TRS Care—On-Behalf Payments, and 6112, Salaries or Wages for Substitute Teachers and Other Professionals) • Object codes 61XX (Exceptions: for object codes 6112 and 6144, use program intent code 99) • Additional salaries associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activity to support athletics (for example, additional days employed, reduction of class load, length of day, etc.) 	<ul style="list-style-type: none"> • Additional salaries and related expenditures or expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (such as NHS or Beta Club) (PIC 99)

99

Undistributed

All charges that are not readily distributed to PICs are classified using program intent code 99. Your district may use this code 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 a specific program intent.

Program Intent Code 99—Costs to Include:	Program Intent Code 99—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Substitute teachers (if not allocated to specific PICs) 	<p>Costs incurred related to:</p>

Program Intent Code 99—Costs to Include:	Program Intent Code 99—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Teacher retirement on-behalf payment (if not allocated to specific PICs) • Additional salaries and related expenditures or expenses associated with band, UIL speech, debate, science competition, class sponsors, student organizations, social clubs (such as NHS or Beta Club) 	<ul style="list-style-type: none"> • Additional salaries associated with serving as coaches, athletic directors, drill team sponsors, cheerleader sponsors, pep squad sponsors, or other organized activities to support athletics (such as additional days employed, reduction of class load, length of day, etc.) (PIC 91)

A.8.5 Unavailable or Reserved Program Intent Codes

The following table lists codes that are unavailable or reserved for future state definition. When a code is no longer being used, it is placed in “unavailable” status for 10 years to prevent its being used with two different meanings. After it has been unavailable for 10 years, its status is changed to “reserved for future state definition,” which means that it may be assigned to a new use as the need arises.

Category of Funds	Unavailable	Reserved for Future State Definition
Program Intent Codes		
		37 – 39, 41 – 49, 54 – 59, 63–69