



To the Administrator Addressed

Commissioner Mike Morath

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DATE:	May 6, 2021
SUBJECT:	Update to Fund Codes
CATEGORY:	Federal Funds
NEXT STEPS:	Share with business and program staff

The purpose of this letter is to inform local educational agencies (LEAs) that a new fund code will be added to the Texas Education Data Standards (TEDS) PEIMS Fund Codes, code table (C145), as stated below. Also, the *Financial Accountability System Resource Guide* (FASRG), will be updated to include the new fund code.

Fund code 282 will be added to the 2020-2021 TEDS PEIMS Fund Codes, code table (C145), effective with:

- 2021-2022 staff payroll data in the 30060 Payroll Extension in the 2021-2022 PEIMS Fall Submission, and
- 2020-2021 actual financial data in the 20032 Actual Extension in the 2021-2022 PEIMS Midyear Submission.

NEW Fund Codes		
Fund	Description	Use of Funds
282	ESSER III of the American Rescue Plan Act of 2021	This code is used to account for federal stimulus ESSER III funds granted to LEAs through the American Rescue Plan Act to address learning loss and the disproportionate impact of the coronavirus on certain student subgroups, identify and provide homeless children and youth with services in light of challenges of COVID-19, and to enable homeless children and youth to attend school and participate fully in school activities.

The addition of this new code will be used to account for all financial transactions to identify the fund group, specific fund, and permissible use of the funds. In addition to using the new fund code, when using the stimulus funds for one-time uses like a non-recurring stipend or certain supplies or maintenance, use a local option code to be sure that, if the Texas Education Agency (TEA) or members of the legislature want to know how the funds were spent, your district can provide that level of detail. Information on the new fund code for ESSER II is forthcoming.

Questions

If you have any questions, please contact the Division of Financial Compliance by phone at (512) 463-9095 or email at financialaccountability@tea.texas.gov.

Sincerely,

David Marx, CPA
Director, Financial Compliance