



## To the Administrator Addressed

Commissioner Mike Morath

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<b>DATE:</b>	<b>July 29, 2021</b>
<b>SUBJECT:</b>	<b>Update to Fund Codes</b>
<b>CATEGORY:</b>	<b>Federal Funds</b>
<b>NEXT STEPS:</b>	<b>Share with business and program staff</b>

The purpose of this letter is to inform local educational agencies (LEAs) that new fund codes 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 codes.

Fund codes 281 and 283 will be added to the 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.

<b>NEW Fund Codes</b>		
<b>Fund</b>	<b>Description</b>	<b>Use of Funds</b>
281	Elementary and Secondary School Emergency Relief Fund II (ESSER II) of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	This code is used to account for federal stimulus ESSER II funds granted to LEAs through the CRRSA Act to support an LEA's ability to operate, instruct its students, address learning loss, prepare schools for reopening, test, repair, and upgrade projects to improve air quality in school buildings during the coronavirus pandemic.  (CFDA 84.425D) (Education Stabilization Fund)
283	Supplemental ESSER (ESSER-SUPP)	This code is used to account for federal discretionary COVID-19 funding from state discretionary ESSER III funds under the American Rescue Plan Act of 2021 to pay for unreimbursed costs due to the coronavirus disease (COVID-19) pandemic and for intensive educational supports for students not performing satisfactorily for each of the 2021-2022 and 2022-2023 school years.  (CFDA 84.425U) (ARP ESSER Fund)

The addition of these new codes 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, ensure that your LEA uses local option codes or has some method to track different types of expenditures from stimulus funds for possible requests of detailed expenditure data by the Texas Education Agency or members of the legislature.

### **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](mailto:financialaccountability@tea.texas.gov).

Sincerely,

David Marx, CPA  
Director, Financial Compliance