



## To the Administrator Addressed

Commissioner Mike Morath

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| <b>DATE:</b>       | <b>August 26, 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 additional 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 279, 280, 284, 285, 364, 365, and 367 will be added to the 2021-2022 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
- 2021-2022 actual financial data in the 20032 Actual Extension in the 2022-2023 PEIMS Midyear Submission.

| <b>NEW Fund Codes</b> |  |  |
|-----------------------|--|--|
| <b>Fund</b>           | <b>Description</b>   | <b>Use of Funds</b>  |
| 279                   | Texas COVID Learning Acceleration Supports (TCLAS)—State ESSER III Funds | <p>This code is used to account for funds granted for targeted support to assist LEAs to accelerate student learning due to learning loss caused by the COVID-19 pandemic. Examples of how the funds may be used to assist LEAs in learning acceleration and support areas are:</p> <ul style="list-style-type: none"> <li>• Strategic planning and performance management</li> <li>• Instructional materials that are rigorous and high-quality that make up ground and master grade level Texas Essential Knowledge and Skills (TEKS)</li> <li>• Teacher pipelines that support teachers to deliver excellence in the classroom</li> <li>• Expanded instructional time for students in most need, including expanding instructional time in the summer and with targeted tutoring</li> <li>• Innovative school models to incorporate all of the learning acceleration framework</li> </ul> |

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|-----|---|---|
|     |   | This grant is funded by the American Rescue Plan Act. (CFDA 84.425U)  |
| 280 | American Rescue Plan (ARP) Act—Homeless II—Education for Homeless Children and Youth Program                              | This code is used to account for federal stimulus funds granted to LEAs through the ARP Act to identify and provide homeless children and youth with services in light of the challenges of COVID-19, and to enable homeless children and youth to attend school and participate fully in school activities.<br><br>(ESSER III) (CFDA 84.425W)  |
| 367 | Shared Services Arrangements—American Rescue Plan (ARP) Act—Homeless II—Education for Homeless Children and Youth Program | The fiscal agent of a shared services arrangement will use this code to account for federal stimulus funds granted through the ARP Act to identify and provide homeless children and youth with services in light of the challenges of COVID-19, and to enable homeless children and youth to attend school and participate fully in school activities.<br><br>(ESSER III) (CFDA 84.425W) |
| 284 | IDEA—Part B, Formula—American Rescue Plan (ARP) Act   | This code is used to account for federal stimulus funds granted under the ARP Act to operate educational programs for children with disabilities.<br><br>(ARP) (CFDA 84.027X)   |
| 364 | Shared Services Arrangements—IDEA—Part B, Formula—American Rescue Plan (ARP) Act  | The fiscal agent of a shared services arrangement will use this code to account for federal stimulus funds granted under the ARP Act to operate educational programs for children with disabilities.<br><br>(ARP) (CFDA 84.027X)  |
| 285 | IDEA—Part B, Preschool—American Rescue Plan (ARP) Act   | This code is used to account for federal stimulus funds granted under the ARP Act for preschool children with disabilities.<br><br>(ARP) (CFDA 84.173X)   |
| 365 | Shared Services Arrangements—IDEA—Part B, Preschool—American Rescue Plan (ARP) Act  | The fiscal agent of a shared services arrangement will use this code to account for federal stimulus funds under the ARP granted for preschool children with disabilities.<br><br>(ARP) (CFDA 84.173X)  |

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 codes, 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 (TEA) or members of the Texas 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