

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 \mathcal{R} by a code indicates that the code is required for reporting purposes (TSDS PEIMS and/or AFR) if the code applies to your school district.

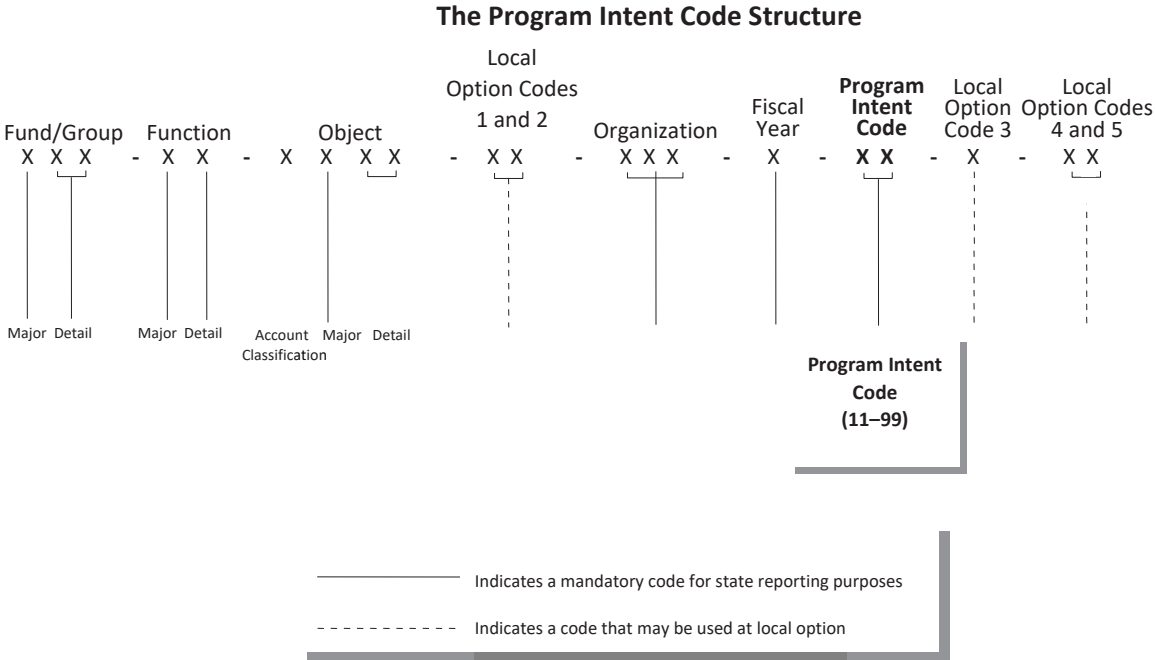
Your district must monitor expenditures to ensure that the limit on indirect costs is observed and must take necessary steps to meet this requirement. The United States Department of Education (USDE) has given TEA authority to issue indirect cost rates for independent school districts (districts), open-enrollment charter schools, and certain other government entities. For additional guidance in the areas of direct and indirect costs, your district may refer to the [Indirect Cost Rates](#) webpage on the TEA website. TEA policy provides maximum flexibility to school districts by averaging costs up to three years.

In addition, TEA will combine the general fund with the ESSER fund codes 266, 281, 282, and 283 for testing compliance with FSP special allotment program spending. While your district uses unallocated amounts in compliance calculations, TEA uses allocated amounts in their calculations for compliance purposes. From a budgeting perspective, your district can budget to meet the minimum spending requirements using unallocated. Therefore, when TEA uses allocated amounts, your district would meet the spending requirements.

As 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.

Exhibit A.8 Program Intent Code Structure



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 incurred to provide general, or basic, education services to students who are moved from the regular classroom into a DAEP
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—Supplemental Services	Costs of supplemental education required to improve student academic performance through allowable supplemental programs and services provided for the intended population defined in the authorizing statutes, the TEC, §29.081 , and the TEC, §48.104
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 of supplemental education services targeted at dropout prevention and recovery of students defined in the authorizing statutes, the TEC, §29.081 , and the TEC, §48.104

Code No.	Name	Description
29	Disciplinary Alternative Education Program—DAEP State Compensatory Education Supplemental Costs	Supplemental costs for PIC 28 SCE costs incurred to supplement the general, or basic, education services provided to students who are moved from the regular classroom into a DAEP
30	Title I, Part A, Schoolwide Activities Related to State Compensatory Education and Other Costs on Campuses with a Current Schoolwide Status	For Title I, Part A, schoolwide activities related to SCE and other costs on campuses with a current Title I, Part A schoolwide status. Note: ESSA allows for schools in which less than 40 percent of the students are from low-income families to <u>apply for a waiver</u> to be eligible to operate a schoolwide program.
33	Services to Prekindergarten (pre-K) Students—Special Education	Costs incurred to evaluate, place, and provide educational and/or other services to pre-K students that require special education services
36	Early Education Allotment	Costs incurred for programs and services designed to improve student performance in reading and mathematics in pre-K through third grade, including programs and services designed to assist a school district in achieving the goals set in a school district’s early childhood literacy and mathematics proficiency plans adopted under the TEC, §11.185
37	Dyslexia or Related Disorders – Screening, Evaluation, and Identifications	Costs incurred to screen for, evaluate, or identify dyslexia or a related disorder and for regular education aids and services (e.g., instructional accommodations) provided under a 504 accommodation plan for each student that a school district serves who has been identified as having dyslexia or a related disorder. Costs coded to this PIC will not be included in the calculation for Individuals with Disabilities Education Act, Part B (IDEA-B) maintenance of effort.

Code No.	Name	Description
38	College, Career, and Military Readiness	Costs incurred to improve college, career, and military readiness outcomes as described by the TEC, §48.110(f) . At least 55 percent of the funds allocated must be used in grades eight through 12.
43	Dyslexia or Related Disorders – Special Education	<p>Costs incurred for each student that a school district serves who generates the state dyslexia allotment under the TEC, §48.103, based on identification as a student with dyslexia or a related disorder, and who also receives special education and related services.</p> <p>Costs coded to this PIC will be included in the calculation for IDEA-B maintenance of effort.</p>
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
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 TSDS PEIMS applies a formula to allocate costs recorded in program intent code 99, Undistributed, according to instructional FTEs (as reported in the TSDS 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.

TEA uses allocated cost information in the TSDS 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 additional guidance in the areas of direct and indirect costs, you may refer to the [Indirect Cost Rates](#) webpage on the TEA website.

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 TSDS 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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BASIC SERVICES**R.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 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 (ages below five) • Pre-K funded from High Quality Pre-K Grant (ages below five) • 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) • 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)

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 • In-school suspension programs • Services for an elective AEP for students not at risk of dropping out of school 	<ul style="list-style-type: none"> • Day care and parenting classes for student teen parents (PIC 24) • 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 26) • Costs for nondisciplinary alternative education programs (PIC 26) • AEP costs (Basic and Supplemental) • Title I, Part A, schoolwide activities related to State Compensatory Education (SCE) on campuses with a current schoolwide status (PIC 30) • SCE costs incurred to provide supplemental services in support of a Title I, Part A, targeted assistance program. (PIC 24) • Services to pre-K students—Special Education (ages below five) (PIC 33) • Services to pre-K students—SCE (ages below five) (PIC 24) • Services to pre-K students—Bilingual Education (ages below five) (PIC 25)

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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 Career and Technical Education programs that offer a sequence of courses that provide students with coherent and rigorous content. CTE content is aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare for further education and careers in current or emerging professions. This may include apprenticeship and job training activities.

Program Intent Code 22—Costs to Include:	Program Intent Code 22—Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Employment preparation services • Apprenticeship and job training activities • All career and technical education courses in programs that follow the state approved Career and Technical Education programs of study • Career and technical education supervisor or director • Career and technical education counselors • Programs that follow the state-approved Career and Technical Education programs of study 	<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 education 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> <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 	<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)

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"> ○ 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 the 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"> ● 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)

R 24

Accelerated Instruction—Supplemental Services

The [TEC, §29.081](#), defines compensatory education as programs and or services designed to supplement the regular education program for students who meet one or more of the statutory or locally defined criterion for being at risk of dropping out of school and requires LEAs to use student performance data from the state’s legislatively mandated assessment instrument, known as the State of Texas Assessments of Academic Readiness (STAAR/EOC) tests and any other achievement tests administered under the [TEC, Subchapter B, Chapter 39](#), to design and implement appropriate compensatory, intensive, or accelerated instructional services for students in the district's schools that enable

students to perform at grade level at the conclusion of the next regular school term.

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,⁴¹ 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 allowable and supplemental to the basic, or regular, education program;
- students served meet statutory at-risk criteria;⁴² and
- services are specifically designed to enable at-risk students to perform at grade level at the end of the next regular school term.

Accordingly, all programs and services must first meet a need or set of needs identified in comprehensive needs assessment, be described in the campus or district improvement plan, and comply with statutory requirements⁴³ 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 for learning enhancement (conducted after 	<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)

⁴¹ [TEC, Chapter 39, Subchapter B](#)

⁴² [TEC, §29.081](#)

⁴³ [TEC, §29.081](#)

Program Intent Code 24—Costs to Include:	Program Intent Code 24—Costs to Exclude (with Correct Program Intent Code):
<p>staffing ratio requirement is accomplished)</p> <ul style="list-style-type: none"> • Salary for supplemental instructional staff members and instructional staff paraprofessionals • 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 • Day care and parenting classes⁴⁴ <ul style="list-style-type: none"> ○ day care for students' children on the campus or at a day care facility in close proximity to the campus ○ transportation for children of students to and from the campus or day care facility • 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 	<ul style="list-style-type: none"> • DAEP-related activities (PICs 28 and 29) • Title I, Part A, schoolwide activities related to State Compensatory Education on campuses with a current schoolwide status (PIC 30) • In-school suspension programs (PIC 11) • Administrative positions (PIC 99)

⁴⁴ [TEC, Section 48.104\(j-1\)\(2\)](#)

Program Intent Code 24—Costs to Include:	Program Intent Code 24—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • State assessment remediation, including intervention for end-of-course exams • Dropout recovery, prevention, and intervention services for middle and high school students • Individualized instruction programs • Extended year, week, day, or intersession programs • Supplemental teachers • Supplemental LEP programs and services • Mentoring programs • Residential placement programs • Costs associated with placing students in a juvenile justice alternative education program • Modified curriculum services • School social workers employed for the SCE program • SCE program and student evaluation • Supplemental programs and services for students who have dyslexia or a related disorder • Accelerated instruction <ul style="list-style-type: none"> ○ targeted supplemental (foundation subject) instruction ○ extended day, week, and year instruction ○ tutoring 	

Program Intent Code 24—Costs to Include:	Program Intent Code 24—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> ○ transportation for extended day and year programs ○ professional development designed to provide instructors the knowledge and skills to deliver accelerated instruction ○ the purchase of supplemental instructional materials, equipment for the provision of accelerated services ● Accelerated reading instruction program ● Expenditures that are for pre-K and are counted toward the 55 percent direct services requirements to students served under SCE funds ● High quality and ongoing professional development designed to provide instructors the knowledge and skills to deliver instruction to the intended population ● Providing effective, timely additional assistance to the intended population, including measures to ensure that students’ difficulties are identified on a timely basis and to provide enough information on which to base effective assistance 	

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.

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 (pre-K–12) • 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 (paraprofessional and teacher aids) • 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

Program Intent Code 25—Costs to Include:	Program Intent Code 25—Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Supplies required for quality instruction and smaller class size • Salaries for paraprofessional and teacher aides required for smaller class size 	

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 school⁴⁵ and
- 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.⁴⁶

All services must meet a need or set of needs identified in the comprehensive needs assessment, be described in the campus or district improvement plan, and comply with statutory requirements⁴⁷ to:

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

⁴⁵ [TEC, §29.081](#)

⁴⁶ [TEC, §29.081](#)

⁴⁷ [TEC, §29.081](#)

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 supplemental expenditures, such as:</p> <ul style="list-style-type: none"> • Supplemental programs and services, specifically serving students who meet statutory at-risk criteria⁴⁸ • Tutoring in foundation curriculum subjects, such as English language arts, mathematics, science, and social studies • Educational and social emotional resources to provide programs to build skills related to managing emotions, establishing, and maintaining positive relationships, and making responsible decisions • Salaries for classroom teachers and paraprofessionals • Counseling services • 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 	<p>PIC 26 costs may not include SCE expenditures related to:</p> <ul style="list-style-type: none"> • Title I, Part A, schoolwide activities related to State Compensatory Education on campuses with a current schoolwide status (PIC 30) • Supplemental services in support of Title I, Part A, targeted assistance programs. (PIC 24) • Services provided under Title I, Part A, schoolwide campuses (PIC 30) • Day care and parenting classes (PIC 24) • In-school suspension programs (PIC 11) • Administrative positions (PIC 99)

⁴⁸ [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"> • Supplemental programs and services for students who have dyslexia or a related disorder • Accelerated reading instruction program • Private or public community-based dropout recovery education program⁴⁹ 	

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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, meet a defined need or set of needs identified in the comprehensive needs assessment (CNA), and must comply with requirements⁵⁰ for an:

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

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 • English language arts, mathematics, science, and social studies 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Supplemental DAEP services (PIC 29) • Administrative positions (PIC 99) • Nondisciplinary AEP costs, basic or supplemental (PIC 26)

⁴⁹ [TEC, §29.081\(e\)](#)

⁵⁰ [TEC, §29.081](#)

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"> • Educational and social emotional resources to provide programs to build skills related to managing emotions, establishing, and maintaining positive relationships and making responsible decisions • Salaries for classroom teachers and paraprofessionals • Counseling services • 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 • Supplemental programs and services for students who have dyslexia or a related disorder • Accelerated reading instruction program 	<ul style="list-style-type: none"> • Title I, Part A, schoolwide activities related to State Compensatory Education on campuses with a current schoolwide status (PIC 30) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • Day care and parenting classes (PIC 24) • In-school suspension programs (PIC 11)

R29

**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

comprehensive needs assessment and the campus or district improvement plan, and must comply with requirements⁵¹ 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):
<p>SCE supplemental costs related to:</p> <ul style="list-style-type: none"> • Supplemental programs and services for English language arts, reading, mathematics, science, and history • Programs to build skills related to managing emotions, establishing, and maintaining positive relationships and making responsible decisions • Social-emotional learning, and self-discipline instructional programs and activities • Educational and behavioral resources • Counseling services • Parental involvement programs and activities • Mentoring programs • Specialized computer-assisted and blended instruction • Credit recovery instructional programs • Project-based learning instructional programs 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Basic DAEP services (PIC 28) • Nondisciplinary AEP costs, basic or supplemental (PIC 26) • Title I, Part A, schoolwide activities related to State Compensatory Education on campuses with a current schoolwide status (PIC 30) • Supplemental services in support of Title I, Part A, targeted assistance programs (PIC 24) • Day care and parenting classes (PIC 24) • In-school suspension programs, (PIC 11) • Administrative positions (PIC 99)

⁵¹ [TEC, §29.081](#)

R30

Title I, Part A, Schoolwide Activities Related to State Compensatory Education and Other Costs on Campuses with a Current Schoolwide Status

Your district may incur SCE costs to support supplemental programs provided by federal funds at a designated Title I, Part A, schoolwide campus. Verification of schoolwide status is reflected in the most current Schedule SC5000 Title I, Part A, Campus Selection of the ESSA Consolidated Federal Grant Application. The elements of a schoolwide campus must also be addressed in the campus improvement plan. Most importantly, all students enrolled at a schoolwide Title I campus may receive allowable “supplemental” SCE funded services. Though students meeting the state at-risk criteria are still identified through PEIMS, students not meeting the state identification, e.g., students failing only one foundation course, may be served.

All funded SCE services must be described in the comprehensive needs assessment and 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 general fund. Title I schoolwide 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 (ESSA as amended) to ensure students from low-income families have opportunities to meet challenging state assessments.

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 30—Costs to Include:	Program Intent Code 30—Costs to Exclude (with Correct Program Intent Code):
Basic or supplemental SCE expenditures related to:	Costs incurred relate to: <ul style="list-style-type: none"> • Basic and supplemental services at AEPs and DAEPs (PICs 26, 28, and 29)

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"> • A comprehensive needs assessment of the entire school utilizing academic achievement and growth data, process data, and perception data from school staff, parents, and others in the community. This assessment recognizes the specific academic needs of students and groups of students who are not yet achieving the state’s academic standards. • Schoolwide reform strategies that provide opportunities to meet state academic standards, particularly addressing the needs of low-achieving students, such as: <ul style="list-style-type: none"> ○ accelerated curriculum and enrichment services ○ extended day or year academic services ○ transportation costs for the provision of extended day or year services ○ credit recovery tutoring • Guidance counselors and social workers providing supplemental services • Programs to build skills related to managing emotions, establishing, and maintaining positive relationships and making responsible decisions • Instruction by supplemental teachers • Supplemental instructional materials, equipment, and software 	<ul style="list-style-type: none"> • 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 I, Part A schoolwide or targeted assistance, AEP, or DAEP campuses (PIC 24) • Day care and parenting classes (PIC 24) • In-school suspension programs (PIC 11) • Administrative positions (PIC 99)

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"> • Instructional coaches providing high quality, school-based professional development pursuant to the TEC, §48.104(j-1)(3) • Increased amount and quality of learning time, and help provide an enriched and accelerated curriculum • High quality and ongoing professional development for instructional staff members that add new competencies specific to the instructional needs of students at risk of dropping out of school • Salaries for instructional staff for the second half of a pre-K program • Provision of effective, timely additional assistance and activities to students, particularly those most at risk, who have difficulty mastering the proficient or advanced levels of academic achievement standards • Development of a schoolwide program in coordination and integration with other federal, state, and local services, resources, and programs 	

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 the 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) • Pre-K Basic Education Services (ages below 5) (PIC 11) • Services to Pre-K Students – State Compensatory Education (SCE) (ages below 5) (PIC 24) • Services to Pre-K Students – Bilingual Education (ages below 5) (PIC 25)

R36**Early Education Allotment**

This code is used for the costs incurred for programs and services designed to improve student performance in reading and mathematics in pre-K through third grade, including programs and services designed to assist the school district in achieving the goals set in the school district's early childhood literacy and mathematics proficiency plans adopted under the [TEC, §11.185](#).

Program Intent Code 36 Costs to Include:	Program Intent Code 36 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Intensive reading classes for pre-K through third grade students • Intensive math classes for pre-K through third grade students • Reading or math specialist • Reduction in class size • Extra time given for a double blocked period for math and reading • Recruitment of pre-K teachers that are needed to implement a full-day pre-K program • Stipends for teachers attending reading academies • Devices for reading or math programs for pre-K through third grade students • Supplies and desks for pre-K classrooms • Second half of pre-K program to implement full day pre-K program 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Expenditures that are for pre-K and are counted toward the 55 percent direct services requirements to students served under SCE funds (PIC 24) • Expenditures relevant to the SCE program that are not for pre-K (PIC 24) • Construction of buildings for pre-K services (PIC 99)

R37

Dyslexia or Related Disorders – Screening, Evaluation, and Identifications

This code is used for the costs incurred to screen for, evaluate, or identify dyslexia or a related disorder and for regular education aids and services (e.g., instructional accommodations) provided under a 504 accommodation plan for each student that a school district serves who has been identified as having dyslexia or a related disorder.

Costs coded to this PIC **will not be included** in the calculation for Individuals with Disabilities Education Act, Part B (IDEA-B) maintenance of effort.

Program Intent Code 37 Costs to Include:	Program Intent Code 37 Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Costs incurred related to: <ul style="list-style-type: none"> • Tools and instruments used to screen, progress monitor, and/or evaluate for dyslexia and related disorders • Training in the identification of dyslexia for evaluation personnel • Professional development in the science of teaching reading • Regular education aids and services, such as instructional accommodations, provided to a student who has been identified as having dyslexia or a related disorder under a 504 accommodation plan • Personnel costs for the screening, evaluation, and identification of students with dyslexia 	<ul style="list-style-type: none"> • Costs incurred related to: <ul style="list-style-type: none"> • Services provided to a student who has been identified as having dyslexia or a related disorder and who receives special education and related services (PIC 43)

R38**College, Career, and Military Readiness**

This code is used for the costs incurred to improve college, career, and military readiness (CCMR) outcomes as described by the [TEC, §48.110\(f\)](#). At least 55 percent of the funds allocated must be used in grades eight through 12.

Funds may be used for expenses related to training, equipment, supplies, salaries, software, transportation, or any expense incurred to prepare students for an opportunity to meet the measures tied to the CCMR Outcomes Bonus.

Program Intent Code 38 Costs to Include:	Program Intent Code 38 Costs to Exclude (with Correct Program Intent Code):
<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Support for Students: Preparation for ACT, SAT, Texas Success Initiative Assessment (TSIA), dual credit, Advanced Placement (AP), International Baccalaureate (IB), Armed Services Vocational Aptitude Battery (ASVAB), and Industry-Based Certifications (IBCs) • Support for Teachers: Preparation, professional development, training and maintaining of program staff for ACT, SAT, TSIA, dual credit, AP, IB, ASVAB, IBCs, CTE, Advancement Via Individual Determination (AVID), Reserve Officers' Training Corps (ROTC), and work-based learning • Support for College and Career Advising: Preparation, professional development, training, and maintaining of program staff related to Free Application for Federal Student Aid (FAFSA), college entrance requirements, career awareness and exploration, work-based 	<p>Costs incurred related to:</p> <ul style="list-style-type: none"> • Reimbursements for test exam fees (PIC 99)

Program Intent Code 38 Costs to Include:	Program Intent Code 38 Costs to Exclude (with Correct Program Intent Code):
learning, and military opportunities <ul style="list-style-type: none"> • Support for establishing College and Career Readiness School Models (CCRSMs) and/or maintaining CCRMs • Costs related to ACT, SAT, TSIA, dual credit, AP, IB, ASVAB, and IBCs 	

R43

Dyslexia or Related Disorders – Special Education

This code is used for the costs incurred for each student that a school district serves who generates the state dyslexia allotment under the [TEC, §48.103](#), based on identification as a student with dyslexia or a related disorder, and who also receives special education and related services.

Costs incurred for dyslexia or dyslexia related disorders coded to this PIC **will be included** in the calculation for IDEA-B maintenance of effort.

Program Intent Code 43 Costs to Include:	Program Intent Code 43 Costs to Exclude (with Correct Program Intent Code):
<ul style="list-style-type: none"> • Costs incurred related to: <ul style="list-style-type: none"> • Dyslexia instruction by a person with specific training in providing that instruction • Personnel costs for licensed, trained, or certified providers of dyslexia instruction • Evidence-based dyslexia program materials 	<ul style="list-style-type: none"> • Costs incurred related to: <ul style="list-style-type: none"> • Regular education aids and services (such as instructional accommodations) provided under a Section 504 accommodation plan to a student who has been identified as having dyslexia or a related disorder (PIC 37) • Screening for, or evaluation and identification of dyslexia or a related disorder (PIC 37)

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):
Costs incurred related to: <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 	Costs incurred related to: <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](#).

R91**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: <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) 	Costs incurred related to: <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)

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"> • 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.) 	

R99

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) • 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) 	<p>Costs incurred related to:</p> <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)