

A.4.5 Revenue Object Codes

Revenue is an increase in a school district's current financial resources.

A revenue object code is a four-digit code that comprises the sixth through ninth digits in the code structure described in the Accounting Code Structure and Definitions. These codes begin with the digit "5," which distinguishes them from other types of object codes.

Your school district's accounting records must reflect revenue at the most detailed level (four digits) for purposes of

- accounting and
- TSDS PEIMS reporting:
 - actual data and
 - budget data.

If your district needs to use codes in addition to the mandatory codes for managerial purposes, the district should use the optional codes provided for local use in the code structure.

GASB states that revenues and other governmental fund financial resource increments are recognized when they are susceptible to accrual, which means they must be both measurable and available. Revenues are measurable when the amount of the revenues is subject to reasonable estimation. To be available, revenues must be subject to collection within the current period, or after the end of the period but in time to pay liabilities outstanding at the end of the current period.²⁸

Revenues recorded in the proprietary fund type and similar trust funds are recognized when earned in essentially the same manner as in commercial accounting.

School districts must account for a variety of revenues, including property taxes, foundation fund entitlements, user charges, and grants.

²⁸ GASB Codification Section 1600.106

5000**REVENUE CONTROL ACCOUNTS**

These codes are used for accounts that summarize estimated (budgeted) and actual (realized) revenues. These are optional codes and accounts that your district may use in financial accounting applications.

5010 Estimated Revenues—Control—Locally Defined

This code is used to debit an account at the beginning of the period for the amount of revenues anticipated. The credit entry is to the object code 3700, Budgetary Fund Balance—Locally Defined, and this account is closed at year-end. This control account is used at the option of your district.

5020 Realized Revenues—Control—Locally Defined

This code is used to credit an account for the total revenues realized, including any accrued amounts, during the period. The postings to the revenue ledger (detailed revenue accounts) must be equal to this total realized revenue control account. The debit entry is to cash or a receivable account. At the end of the period, this account is closed to fund balance. This control account is used at the option of your district.

5700–5900**REVENUES**

Revenues are credited in the accounting period in which they become available and measurable.

5700**REVENUES FROM LOCAL AND INTERMEDIATE SOURCES****5710 Local Real and Personal Property Taxes**

All revenues from local real and personal property taxes are recorded in this code class. Your district should carefully classify tax (actual levy) and other tax revenues, such as penalties and interest, because tax collections affect state funding. This code class applies to school districts, including component school districts of a consolidated taxing district.

℞5711**Taxes, Current Year Levy**

This code is used to classify revenues realized as a result of collecting taxes for real and personal property as levied for the current year. This code is also used to classify revenues that are the current year component share of taxes from a consolidated taxing district. This includes past due, current delinquent, and supplemental taxes for the

current year levy. Taxes collected from current year assessments are prorated between the general and debt service funds as applicable. School districts that elect to provide separate accounting for past due, current delinquent, and supplemental taxes for the current year levy may use local option codes to do so.

Object Code 5711—Revenue to Include:	Object Code 5711—Revenue to Exclude:
<ul style="list-style-type: none"> • taxes collected for the current year levy, October 1 to January 31 • current delinquent taxes collected (for the current year levy) between February 1 and the district’s fiscal year-end • supplemental taxes, taxes from litigation, taxes under protest, or other taxes not certified on the original approved roll • current delinquent taxes accrued for the 60 days beginning September 1 and ending October 30 or July 1 and ending August 29, depending on the district’s fiscal year 	<ul style="list-style-type: none"> • prior year taxes (taxes levied in prior years, object code 5712) • all taxes collected other than current year tax levy (object code 5712) • penalties and interest (object code 5719) • delinquent tax collection fees charged to taxpayer and paid to an attorney (object code 2110) • overpayment of taxes for current year levy (object code 2310 for unavailable revenue or object code 2110 for refund of overpaid taxes)

R5712

Taxes, Prior Years

This code is used to classify revenues realized as a result of collecting taxes for real and personal property as levied for prior years, including taxes that may have previously been determined to be uncollectible. This code includes supplements to the prior year tax rolls. Taxes collected from prior year assessments are prorated between the general and debt service funds according to the tax rates of the year of levy, as applicable.

Object Code 5712—Revenue to Include:	Object Code 5712—Revenue to Exclude:
<ul style="list-style-type: none"> • all taxes collected for prior year levies 	<ul style="list-style-type: none"> • all taxes collected for current year levy (object code 5711) • penalties and interest (object code 5719)

Object Code 5712—Revenue to Include:	Object Code 5712—Revenue to Exclude:
<ul style="list-style-type: none"> • taxes collected against county education district receivables purchased from successor in interest • prior year delinquent taxes accrued for 60 days beginning September 1 through October 30 or July 1 through August 29 depending on the district’s fiscal year-end • local revenue received from former successor-in-interest entity of a former county education district 	<ul style="list-style-type: none"> • delinquent tax collection fees charged to taxpayer and paid to an attorney (object code 2110) • overpayment of taxes for current year levy (object code 2310 for unavailable revenue or object code 2110 for refund of overpaid taxes)

5716–5718 Penalties, Interest, and Other Tax Revenues—Locally Defined

These codes are used, at the option of your district, to classify tax revenues not defined elsewhere. These accounts should not include any tax levy, all of which is classified in either object code 5711, Taxes, Current Year Levy, or 5712, Taxes, Prior Years.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5719.

R5719 Penalties, Interest, and Other Tax Revenues—School Districts or Local Property Taxes Passed Through by School Districts

This code is used to classify revenues realized as a result of collecting tax revenues other than those specified above, including penalties and interest.

Note: Any locally defined codes that your district uses must be converted to object code 5719 for the TSDS PEIMS reporting.

Delinquent tax collection fees that are charged as costs to the taxpayer and paid to an attorney are treated as a liability using object code 2110, Accounts Payable, and not classified as revenues.

Object Code 5719—Revenue to Include:	Object Code 5719—Revenue to Exclude:
<ul style="list-style-type: none"> all penalties and interest for tax collection payments in lieu of taxes 	<ul style="list-style-type: none"> current year taxes (object code 5711) prior year delinquent taxes (object code 5712) delinquent tax collection fees charged to taxpayer and paid to an attorney (object code 2110)

5720 Local Revenues Realized as a Result of Services Rendered to Other School Districts

***R*5721 Local Revenues Resulting from Sale of Weighted Average Daily Attendance (WADA) to Other School Districts**

This code is used to classify revenues realized from the sale of WADA to other school districts. This account is used only for any amount in excess of what your district would normally receive from the Foundation School Program Act.

Object Code 5721—Revenue to Include:	Object Code 5721—Revenue to Exclude:
<ul style="list-style-type: none"> revenues in excess of what the district would normally receive from the FSP Act 	<ul style="list-style-type: none"> all other revenues

***R*5722 Shared Services Arrangements—Local Revenues from Member Districts**

This code is used to classify local revenues realized by a fiscal agent from member districts of a shared services arrangement. The revenues realized by fiscal agents in this account should agree with the member districts' expenditures in object code 6492, Payments to Fiscal Agents of Shared Services Arrangements.

Object Code 5722—Revenue to Include:	Object Code 5722—Revenue to Exclude:
<ul style="list-style-type: none"> local revenue from member districts of shared services arrangements 	<ul style="list-style-type: none"> state-funded revenue from shared service arrangements (object code 5841)

Object Code 5722—Revenue to Include:	Object Code 5722—Revenue to Exclude:
<ul style="list-style-type: none"> • all or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local or state special education funds for sharing personnel, such as program directors, counselors, diagnosticians, and speech therapists • local funds for sharing personnel, such as librarians, counselors, and nurses 	<ul style="list-style-type: none"> • federal revenue from shared service arrangements (object code 5951)

R5723**Shared Services Arrangements—Local Revenues from Fiscal Agent**

This code is used to classify local revenues realized by a member district from the fiscal agent of a shared services arrangement. The revenues realized by member districts in this account should agree with the fiscal agent's expenditures in object code 6493, Payments to Member Districts of Shared Services Arrangements.

Object Code 5723—Revenue to Include:	Object Code 5723—Revenue to Exclude:
<ul style="list-style-type: none"> • local revenues received from the fiscal agent of a shared service arrangement • all or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local or state special education funds for sharing personnel, such as program directors, counselors, diagnosticians, and speech therapists 	<ul style="list-style-type: none"> • state revenues received from the fiscal agent of a shared service arrangement (object code 5842) • federal revenue received from the fiscal agent of a shared service arrangement (object code 5952)

Object Code 5723—Revenue to Include:	Object Code 5723—Revenue to Exclude:
<ul style="list-style-type: none"> local or state funds for sharing program personnel, such as librarians, counselors, and nurses 	

5727–5728 Local Revenues Resulting from Services Rendered to Other School Districts—Locally Defined

These codes are used, at the option of your district, to classify revenues resulting from services rendered to other districts not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5729.

℞ 5729 Local Revenues Resulting from Services Rendered to Other School Districts

This code is used to classify revenues realized from services rendered to other school districts not specified above.

Note: Any locally defined codes that your district uses must be converted to object code 5729 for the TSDS PEIMS reporting.

Object Code 5729—Revenue to Include:	Object Code 5729—Revenue to Exclude:
<ul style="list-style-type: none"> revenue for services to other districts, such as transportation, maintenance services, and printing tuition from other districts revenue received from other districts as registration fees for staff development 	<ul style="list-style-type: none"> tuition from local sources (object code 5739) sales of instructional materials and technological equipment to other entities³⁰

³⁰ [TEC, §31.105](#)

Object Code 5729—Revenue to Include:	Object Code 5729—Revenue to Exclude:
<ul style="list-style-type: none"> • tuition paid from one district to another resulting in entire grades of students being transferred to provide grade levels not taught by the sending district • tuition paid for an enhanced service for specific students not offered by the sending district • tuition paid for students being transferred under the Public Education Grant Program²⁹ 	

5730 TUITION AND FEES

5735–5738 Tuition and Fees—Locally Defined

These codes are used, at the option of your district, to classify tuition and fees not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5739.

***R*5739 Tuition and Fees from Local Sources**

This code is used to classify revenues realized for tuition and fees from local sources.

Note: Any locally defined codes that your district uses must be converted to object code 5739 for the TSDS PEIMS reporting.

Object Code 5739—Revenue to Include:	Object Code 5739—Revenue to Exclude:
<ul style="list-style-type: none"> • driver education tuition • tuition from local sources • tuition from out-of-district patrons—regular day school 	<ul style="list-style-type: none"> • tuition from other school districts (object code 5729)

²⁹ [TEC, §29.201](#)

Object Code 5739—Revenue to Include:	Object Code 5739—Revenue to Exclude:
<ul style="list-style-type: none"> • tuition from overage students • tuition for summer school • tuition from early childhood programs 	

5740**OTHER REVENUES FROM LOCAL SOURCES*****R*5741****Earnings from Permanent Funds and Endowments**

This code is used to classify revenues realized as a result of earnings from local permanent school funds and endowments, including net earnings from rentals and leases of property purchased from or set aside as part of the local permanent funds.

Object Code 5741—Revenue to Include:	Object Code 5741—Revenue to Exclude:
<ul style="list-style-type: none"> • earnings from local permanent school funds and endowments 	<ul style="list-style-type: none"> • all other revenues

R*5742*Earnings from Temporary Deposits and Investments**

This code is used to classify revenues realized as a result of earnings from deposits and investments. Market losses are reflected as a debt entry to 5742 and gains as a credit entry to 5742.

Object Code 5742—Revenue to Include:	Object Code 5742—Revenue to Exclude:
<ul style="list-style-type: none"> • interest from: <ul style="list-style-type: none"> ○ market gains ○ US government agency securities ○ commercial paper ○ sweep accounts ○ certificates of deposit ○ Texas local governments (Texas municipalities) ○ investment pools 	<ul style="list-style-type: none"> • earnings from local permanent funds and endowments (object code 5741)

R5743**Rent**

This code is used to classify revenues realized from rental of facilities or other property.

Object Code 5743—Revenue to Include:	Object Code 5743—Revenue to Exclude:
<ul style="list-style-type: none"> rent of a stadium, activity center, gym, school, or other district-owned facility 	<ul style="list-style-type: none"> ticket sales to athletic events (object code 5752) revenue from extracurricular activities other than athletics (object code 5753)

R5744**Revenue from Foundations, Other Nonprofit Organizations, Gifts, and Bequests**

This code is used to classify revenue from foundations, other nonprofit organizations, gifts, and bequests received from philanthropic or private organizations or individuals. Contributed services and items are recorded at market value at the time of donation.

Object Code 5744—Revenue to Include:	Object Code 5744—Revenue to Exclude:
<ul style="list-style-type: none"> donations of cash or the value of items donated 	<ul style="list-style-type: none"> state and federal grants (object code 58XX or 59XX)

R5745**Insurance Recovery**

This code is used to classify amounts received from insurance companies for the repair or replacement of the insured property for assets of governmental fund types and expendable trust funds. But insurance payments for assets of proprietary funds and similar trust funds are recorded using object code 7956, Insurance Recovery.

Object Code 5745—Revenue to Include:	Object Code 5745—Revenue to Exclude:
<ul style="list-style-type: none"> gross proceeds from insurance companies for the repair or replacement of insured property 	<ul style="list-style-type: none"> all other revenue

R5746

Property Taxes Collected for Tax Increment Fund (TIF)

This code is used to classify amounts received for financing a tax increment fund. The fund is used as an investment in the tax increment reinvestment zone. The expenditures associated with these revenues should be recorded in the general fund, under function code 97.

Payments to Tax Increment Fund, and should be disbursed using object code 6499, Miscellaneous Operating Costs.

Object Code 5746—Revenue to Include:	Object Code 5746—Revenue to Exclude:
<ul style="list-style-type: none"> • property taxes collected for Tax Increment Fund 	<ul style="list-style-type: none"> • taxes collected for the current year levy, October 1 to January 31 (object code 5711) • current delinquent taxes collected (for the current year levy) between February 1 and August 31 or June 30 depending on the district’s fiscal year (object code 5711) • supplemental taxes, taxes from litigation, taxes under protest, or other taxes not certified on the original approved roll (object code 5711) • current delinquent taxes accrued for the 60 days beginning September 1 and ending October 30, or July 1 and ending August 29, depending on the district’s fiscal year (object code 5711) • all taxes collected for prior year levies (object code 5712) • taxes collected against county education district receivables purchased from successor in interest (object code 5712)

Object Code 5746—Revenue to Include:	Object Code 5746—Revenue to Exclude:
	<ul style="list-style-type: none"> • prior year delinquent taxes accrued for 60 days beginning September 1 through October 30, or July 1 through August 29, depending on the district’s fiscal year end (object code 5712) • local revenue received from a former successor-in-interest entity of a former county education district (object code 5712)

5748 Other Revenues from Local Sources—Locally Defined

This code is used, at the option of your district, to classify revenues realized from local sources not defined elsewhere.

Note: For the TSDS PEIMS reporting, this code is converted to object code 5749.

***R*5749 Other Revenues from Local Sources**

This code is used to classify other revenues realized from local sources not specified above.

Note: Any locally defined codes that your district uses must be converted to object code 5749 for the TSDS PEIMS reporting.

Object Code 5749—Revenue to Include:	Object Code 5749—Revenue to Exclude:
<ul style="list-style-type: none"> • miscellaneous revenue not identified in other revenue coding 57XX. For example: <ul style="list-style-type: none"> ○ library fines ○ revenue from sale of materials requested under open records ○ sale of instructional materials and technological equipment ○ revenue from copy machines usage 	<ul style="list-style-type: none"> • concession sales specifically attributable to athletics (in accordance with local policy; object code 5752)

Object Code 5749—Revenue to Include:	Object Code 5749—Revenue to Exclude:
<ul style="list-style-type: none"> ○ concession sales not specifically attributable to athletics (in accordance with local policy) ○ application fees for tax value limitation agreements (example: Tax Code, Chapter 313) ○ oil and gas lease payments and royalties 	

5750**REVENUES FROM COCURRICULAR, ENTERPRISING SERVICES, OR ACTIVITIES*****R*5751****Food Service Activity**

This code is used to classify revenues realized from food service activities, including payments for meals from students and adults.

For a district that accounts for food service operations in the general or special revenue fund, this code does not include revenues realized from participation in the national school lunch and breakfast programs or USDA commodities, which are classified with the following object codes:

- 5921, School Breakfast Program
- 5922, National School Lunch Program
- 5923, USDA Commodities

Districts that use an enterprise fund to account for food service operations should use the following object codes:

- 7952, School Breakfast Program
- 7953, National School Lunch Program
- 7954, USDA Commodities

Object Code 5751—Revenue to Include:	Object Code 5751—Revenue to Exclude:
<ul style="list-style-type: none"> • full price payments for student and adult meals including: <ul style="list-style-type: none"> ○ sale of milk ○ catering fees 	<ul style="list-style-type: none"> • in the general and special revenue funds: <ul style="list-style-type: none"> ○ federal School Breakfast Program (object code 5921)

Object Code 5751—Revenue to Include:	Object Code 5751—Revenue to Exclude:
<ul style="list-style-type: none"> ○ reduced meal prices paid by students ○ sale of à la carte items 	<ul style="list-style-type: none"> ○ National School Lunch Program (object code 5922) ○ Department of Agriculture (USDA) Commodities (object code 5923) ● in the enterprise fund: <ul style="list-style-type: none"> ○ School Breakfast Program (object code 7952) ○ National School Lunch Program (object code 7953) ○ USDA Commodities (object code 7954)

R5752**Athletic Activities**

This code is used to classify revenues realized from athletic activities, including admission and gate receipts.

Object Code 5752—Revenue to Include:	Object Code 5752—Revenue to Exclude:
<ul style="list-style-type: none"> ● ticket sales to athletic events ● concession sales specifically attributable to athletics (in accordance with local policy) 	<ul style="list-style-type: none"> ● rental of a stadium, activity center, gym, or other athletic facility (object code 5743) ● concession sales not specifically attributable to athletics (in accordance with local policy; object code 5749)

R5753**Extracurricular Activities Other than Athletics**

This code is used to classify revenues realized from extracurricular activities other than athletics.

Object Code 5753—Revenue to Include:	Object Code 5753—Revenue to Exclude:
<ul style="list-style-type: none"> ticket sales or entry fees for extracurricular events when recorded by the district rather than by a student activity fund, according to local policy 	<ul style="list-style-type: none"> ticket sales to athletic events or athletic event gate receipts (object code 5752)

R5754 Internal Service Fund and Interfund Transactions

This code is used to classify revenues realized from fees charged to users and recorded in an internal service fund.

Object Code 5754—Revenue to Include:	Object Code 5754—Revenue to Exclude:
<ul style="list-style-type: none"> fees charged by a printing department accounted for in an internal service fund health insurance or workers’ compensation premiums charged for insurance programs operated on a self-funded basis and accounted for in an internal service fund 	<ul style="list-style-type: none"> interest earned on deposits accounted for in the internal service fund (code object 7955)

R5755 Enterprising Services Revenue

This code is used to classify gross revenues realized from vending machines, school stores, coke machines, etc., not related to the regular food service program. Items purchased for resale are classified in the appropriate expenditure object code in function code 36, Extracurricular Activities.

5757–5758 Cocurricular, Enterprising Services, or Activities—Locally Defined

These codes are used, at the option of your district, to classify revenues realized from cocurricular or enterprising services or activities not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5759.

R5759 Cocurricular, Enterprising Services, or Activities

This code is used to classify revenues realized from cocurricular, enterprising services, or activities not defined elsewhere.

Note: Any locally defined codes that your district uses must be converted to object code 5759 for the TSDS PEIMS reporting.

5760 REVENUES FROM INTERMEDIATE SOURCES

5766–5768 Revenues from Intermediate Sources—Locally Defined

These codes are used, at the option of your district, to classify revenues realized from intermediate sources not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5769.

R5769 Miscellaneous Revenues from Intermediate Sources

This code is used to classify revenues realized from administrative units or political subdivisions (for example, counties, municipalities, utility districts, etc.), excluding state and federal governmental entities.

Note: Any locally defined codes that your district uses must be converted to object code 5769 for the TSDS PEIMS reporting.

Object Code 5769—Revenue to Include:	Object Code 5769—Revenue to Exclude:
<ul style="list-style-type: none"> • revenue from the city, county, or other non-school district local government or administrative unit 	<ul style="list-style-type: none"> • revenue from other school districts (object code 5729) • revenue from state government entity (object code 58XX) • revenue from federal governmental entities (object code 59XX)

5800 STATE PROGRAM REVENUES

5810 Per Capita and Foundation School Program (FSP) Revenues

This code is used to classify revenues realized from the Texas Education Agency, allocated on the basis of state law relating to the FSP Act.

℞5811 Per Capita Apportionment

This code is used to classify revenues realized from the state Available School Fund (ASF).

Object Code 5811—Revenue to Include:	Object Code 5811—Revenue to Exclude:
<ul style="list-style-type: none"> • ASF revenues 	<ul style="list-style-type: none"> • state instructional materials allotment (object code 5829) • Foundation School Fund revenues (object code 5812) • Public Education Grant (object code 5812) • Optional Extended Year (object code 5812) • State Supplemental Visually Impaired or Regional Day School for the Deaf (object code 5812)

℞5812 Foundation School Program (FSP) Entitlements

This code is used to classify revenues realized for public schools participating in, and eligible for, benefits under the FSP Act.

Object Code 5812—Revenue to Include:	Object Code 5812—Revenue to Exclude:
<ul style="list-style-type: none"> • the portion of a Chapter 49 receipt received from a Chapter 49 district that corresponds to the reduction in state aid of a Chapter 48 district • Foundation School Fund Chapter 48 revenues • Optional Extended Year • State Supplemental Visually Impaired or Regional Day School for the Deaf • Public Education Grant 	<ul style="list-style-type: none"> • state instructional materials allotment (object code 5829) • Available School Fund (ASF) revenues (object code 5811) • federal revenue passed through a state agency (object code 5939)

R 5813**Foundation School Program Act Incentive Aid**

This code is used to classify revenues realized to assist eligible school districts under the Incentive Aid Payments program.³¹

5817–5818 Foundation School Program Act Revenues—Locally Defined

These codes are used, at the option of your district, to classify revenues realized from the foundation fund not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5819.

R 5819**Other Foundation School Program Act Revenues**

This code is used to classify revenues realized from the foundation school program not specified above.

³¹ [TEC, §§13.281–13.285](#)

Note: Any locally defined codes that your district uses must be converted to object code 5819 for the TSDS PEIMS reporting.

5820 State Program Revenues Distributed by Texas Education Agency

This code is used to classify revenues realized from the Texas Education Agency for state programs that may be funded through appropriations other than from the FSP.

5826-5828 Revenues from Other State Programs—Locally Defined

These codes are used, at the option of your district, to classify revenues realized from other state programs not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5829, State Program Revenues Distributed by Texas Education Agency.

℞ 5829 State Program Revenues Distributed by Texas Education Agency

This code is used to classify revenues realized from the Texas Education Agency for programs not specified above.

Note: Any locally defined codes that your district uses must be converted to object code 5829 for the TSDS PEIMS reporting.

Object Code 5829—Revenue to Include:	Object Code 5829—Revenue to Exclude:
<ul style="list-style-type: none"> • state instructional materials allotment • facilities grant • revenues realized from the Texas Education Agency for programs not specified above 	<ul style="list-style-type: none"> • federal revenue passed through a state agency (object code 5939) • Available School Fund revenues (object code 5811) • the portion of a Chapter 49 receipt received from a Chapter 49 district that corresponds to the reduction in state aid of a Chapter 48 district (object code 5812) • Foundation School Fund Chapter 48 revenues (object code 5812) • Optional Extended Year (object code 5812)

Object Code 5829—Revenue to Include:	Object Code 5829—Revenue to Exclude:
	<ul style="list-style-type: none"> • State Supplemental Visually Impaired or Regional Day School for the Deaf (object code 5812) • Public Education Grant (object code 5812)

5830 State Revenues from State of Texas Government Agencies

This code is used to classify state revenues from state agencies other than the Texas Education Agency, including those directly from the Comptroller of Public Accounts for tax refunds.

R5831 Teacher Retirement or TRS Care—On-Behalf Payments and Medicare Part D Payments

This code is used to classify revenues from on-behalf payments of matching teacher retirement paid for active members of the school district in accordance with [GASB Statement No. 24](#). A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers’ health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. The amount that the state provides in excess of school district contributions is recorded here. An equal expenditure amount should be recorded using code 6144, Teacher Retirement—On-Behalf Payments.

Medicare Part D payments made by the federal government to the Teacher Retirement System are also recorded using this code with an equal expenditure amount to code 6144, Teacher Retirement—On-Behalf Payments. For more information, see Module 1, sections 1.2.5.1 Payroll Liabilities and 1.3.3 On-Behalf Teacher Retirement System Payments.

5836–5838 State Revenues from State of Texas Government Agencies (Other than the Texas Education Agency)—Locally Defined

These codes are used, at the option of your district, to classify state revenues realized from other Texas government agencies not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5839, State Revenues from State of Texas Government Agencies (Other than the Texas Education Agency).

R 5839 State Revenues from State of Texas Government Agencies (Other than the Texas Education Agency)

This code is used to classify state revenues from Texas government agencies, other than the Texas Education Agency, not defined elsewhere.

Note: Any locally defined codes that your district uses must be converted to object code 5839 for the TSDS PEIMS reporting.

5840 Shared Services Arrangements—State Revenues

State revenues from shared services arrangements are state funds received from either:

- a member district by a fiscal agent or
- a fiscal agent by a member district.

For purposes of these revenue object codes, state revenues are defined as state funds granted through an application where the entire grant is funded through the state. Examples of state funds included in these revenue object codes are:

- state-funded Adult Basic Education programs
- Regional Day School for the Deaf
- State Supplemental Visually Impaired

R 5841 Shared Services Arrangements—State Revenues from Member Districts

This code is used to classify state revenues realized from member districts by a fiscal agent of a shared services arrangement. The revenues realized by fiscal agents in this code should agree with the member districts’ expenditures in object code 6492, Payments to Fiscal Agents of Shared Services Arrangements.

Object Code 5841—Revenue to Include:	Object Code 5841—Revenue to Exclude:
<ul style="list-style-type: none"> • state revenues realized from member districts of a shared services arrangement 	<ul style="list-style-type: none"> • locally funded revenue from member districts of a shared services arrangement (object code 5722)

Object Code 5841—Revenue to Include:	Object Code 5841—Revenue to Exclude:
	<ul style="list-style-type: none"> • federal revenues from members of a shared services arrangement (object code 5951) • all or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local or state special education funds for sharing of personnel such as program directors, counselors, diagnosticians, and speech therapists (object code 5722)

R5842**Shared Services Arrangements—State Revenues from Fiscal Agent**

This code is used to classify state revenues realized by a member district from the fiscal agent of a shared services arrangement. The revenues realized by member districts in this code should agree with the fiscal agent’s expenditures in code 6493, Payments to Member Districts of Shared Services Arrangements.

Object Code 5842—Revenue to Include:	Object Code 5842—Revenue to Exclude:
<ul style="list-style-type: none"> • state revenues realized from a fiscal agent of a shared service arrangement 	<ul style="list-style-type: none"> • locally funded revenues from a shared services arrangement (object code 5723) • federally funded revenues from a shared services arrangement (object code 5952) • all or a portion of allotments from the Foundation School Program that are part of a shared services arrangement, such as local or state special education funds for sharing of personnel such as program directors, counselors, diagnosticians, and speech therapists (object code 5723)

5846-5848 Shared Services Arrangements—State Revenues Locally Defined

These codes are used, at the option of your district, to classify state revenues realized through a Shared Services Arrangement not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5849, Shared Services Arrangements—State Revenues.

R5849 Shared Services Arrangements—State Revenues

This code is used to classify state revenues through Shared Services Arrangements not defined elsewhere.

Note: Any locally defined codes that your district uses must be converted to object code 5849 for the TSDS PEIMS reporting.

5900 FEDERAL PROGRAM REVENUES

Federal program revenues are recognized after an allowable expenditure has been incurred. Each federal grant has a unique Assistance Listings number (ALN) (formerly, Catalog of Federal Domestic Assistance [CFDA] identification number) that can be found listed with the fund definitions, except for the School Health and Related Services Program (see code 5931).

5910 Federal Revenues Distributed through Government Entities Other than State or Federal Agencies

This code is used to classify revenues realized from entities of the federal government passed through a city, education service center, council of government, etc., and not received directly from a state or federal agency.

5916–5918 Federal Revenues Distributed through Government Entities Other than State or Federal Agencies—Locally Defined

These codes are used, at the option of your district, to classify federal revenues realized from a government agency other than a state or federal agency not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5919, Federal Revenues Distributed through Government Entities Other than State or Federal Agencies.

R5919 Federal Revenues Distributed through Government Entities Other than State or Federal Agencies

This code is used to classify revenues realized for federal programs passed through another governmental entity, such as cities, education service centers, councils of government, etc.

Note: Any locally defined codes that your district uses must be converted to object code 5919 for the TSDS PEIMS reporting.

5920 Federal Revenues Distributed by the Texas Education Agency

This code is used to classify revenues realized from entities of the federal government that are passed through the Texas Education Agency.

R5921 School Breakfast Program

This code is used to classify revenues realized as the result of the federally funded breakfast program administered by the Texas Department of Agriculture. (ALN 10.553)

For school districts that use the enterprise fund to account for the school breakfast program, school breakfast program funds must be recorded in the nonoperating revenue object code 7952, School Breakfast Program.

R5922 National School Lunch Program

This code is used to classify revenues realized as a result of the federally funded lunch program administered by the Texas Department of Agriculture. (ALN 10.555)

For school districts that use the enterprise fund to account for the food service program, national school lunch funds are recorded in the nonoperating revenue object code 7953, National School Lunch Program (NSLP). (ALN 10.555)

Object Code 5922—Revenue to Include:	Object Code 5922—Revenue to Exclude:
<ul style="list-style-type: none"> • National School Lunch Program revenues 	<ul style="list-style-type: none"> • revenues received for a Summer Feeding Program (object code 5939) • revenues from School Breakfast Program (object code 5921)

R5923 United States Department of Agriculture (USDA) Commodities

This code is used to classify revenues realized from USDA commodities used in the school lunch program. Under the consumption method, revenues are realized when commodities are used whereas under the purchase method, revenues are realized when commodities are received. Since actual cash is not received, a debit entry is made simultaneously either to:

- expenditure object code 6344, USDA Commodities (purchase method), or
- asset object code 1310, Inventories—Supplies and Materials (consumption method).

For school districts that use the enterprise fund to account for the food service program, commodities are recorded in the nonoperating revenue object code 7954, USDA Commodities. (ALN 10.555)

5927–5928 Federal Revenues Distributed by the Texas Education Agency—Locally Defined

These codes are used, at the option of your district, to classify federal revenues realized from Texas Education Agency not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5929, Federal Revenues Distributed by the Texas Education Agency.

R5929 Federal Revenues Distributed by the Texas Education Agency

This code is used to classify revenues realized for federal programs passed through the Texas Education Agency and not defined elsewhere.

Note: Any locally defined codes that your district uses must be converted to object code 5929 for the TSDS PEIMS reporting.

5930 Federal Revenues Distributed by Other State of Texas Government Agencies (Other than the Texas Education Agency)

This code is used to classify revenues realized from entities of the federal government, passed through state agencies other than the Texas Education Agency.

R5931 School Health and Related Services (SHARS)

This code is used to account for funds received from the School Health and Related Services (SHARS) Program. Funds received represent

reimbursements to the school district for school-based health services, which are provided to special education students enrolled in the Medicaid Program. These receipts are not considered “federal financial assistance” for inclusion in the Schedule of Federal Financial Assistance. In addition, the expenditures associated with SHARS reimbursements will be subtracted from special education expenditures for maintenance of effort purposes.

℞5932 Medicaid Administrative Claiming Program—MAC

This code is used to account for funds received from the Texas Health and Human Services Commission (HHSC) that are awarded to reimburse school districts for administrative activities they perform to help the state implement the Medicaid state plan (outreach, explaining various health programs, helping students and their families to complete paperwork to become eligible for Medicaid and other federal programs, helping students secure doctor appointments, explaining the side effects of a medication, etc.). The reimbursement for school districts is based on the overall district Medicaid eligibility, not on specific students. These receipts are considered “federal financial assistance” for inclusion in the Schedule of Federal Financial Assistance. (ALN 93.778)

5936–5938 Federal Revenues Distributed by State of Texas Government Agencies (Other than the Texas Education Agency)—Locally Defined

These codes are used, at the option of your district, to classify federal revenues realized from state government agencies other than Texas Education Agency not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5939, Federal Revenues Distributed by State of Texas Government Agencies (Other than the Texas Education Agency).

℞5939 Federal Revenues Distributed by State of Texas Government Agencies (Other than the Texas Education Agency)

This code is used to classify revenues realized for federal programs passed through state agencies other than the Texas Education Agency not defined elsewhere.

Note: Any locally defined codes that your district uses must be converted to object code 5939 for the TSDS PEIMS reporting.

5940 Federal Revenues Distributed Directly from the Federal Government

This code is used to classify revenues realized directly from agencies of the federal government.

***R*5941 Impact Aid**

This code is used to classify revenues realized for payments in lieu of taxes, to be used for current general operating expenditures. (ALN 84.041)

5946–5948 Federal Revenues Distributed Directly from the Federal Government—Locally Defined

These codes are used, at the option of your district, to classify revenues realized directly from federal agencies not defined elsewhere.

Note: For the TSDS PEIMS reporting, these codes are converted to object code 5949, Federal Revenues Distributed Directly from the Federal Government.

***R*5949 Federal Revenues Distributed Directly from the Federal Government**

This code is used to classify revenues that are:

- realized for federal programs.
- received directly from the federal government, and
- not otherwise listed above.

Note: Any locally defined codes that your district uses must be converted to object code 5949 for the TSDS PEIMS reporting.

5950 SHARED SERVICES ARRANGEMENTS—FEDERAL REVENUES

Federal revenues from shared services arrangements are federal funds received from either:

- a member district by a fiscal agent or
- a fiscal agent by a member district.

For purposes of these revenue object codes, federal revenues are defined as federal funds granted through an application where the entire grant is funded by the federal government, even though a state government may distribute the funds. Examples of federal funds included in these revenue object codes are:

- Federally funded Adult Basic Education programs
- Title I, Part A—Improving Basic Programs
- Title I, Part C—Education of Migratory Children

- ℞5951 Shared Services Arrangements—Federal Revenues from Member Districts**
- This code is used to classify federal revenues realized from member districts by a fiscal agent of a shared services arrangement. The revenues realized by fiscal agents in this account should agree with the member districts' expenditures in code 6492, Payments to Fiscal Agents of Shared Services Arrangements.
- ℞5952 Shared Services Arrangement—Federal Revenues from Fiscal Agent**
- This code is used to classify federal revenues realized by a member district from the fiscal agent of a shared services arrangement. The revenues realized by member districts in this code should agree with the fiscal agent's expenditures in code 6493, Payments to Member Districts of Shared Services Arrangements.
- 5956–5958 Shared Services Arrangements—Federal Revenues—Locally Defined**
- These codes are used, at the option of your district, to classify federal revenues realized from shared services arrangements not defined elsewhere.
- Note:** For the TSDS PEIMS reporting, these codes are converted to object code 5959, Shared Services Arrangements—Federal Revenues.
- ℞5959 Shared Services Arrangements—Federal Revenues**
- This code is used to classify revenues realized for federal programs received through a shared services arrangement not otherwise listed above.
- Note:** Any locally defined codes that your district uses must be converted to object code 5959 for the TSDS PEIMS reporting.