

## Spending Categories

In evaluating school district expenditures, the TEA uses projections based on the expenditure information that a school district has submitted to the Public Education Information Management System (PEIMS). The TEA places expenditures into one of the five established spending categories based on the PEIMS function code a district uses to report the expenditures.

The following table shows the function codes associated with each spending category. (Numbers in parentheses are function code numbers.)

<b>Instruction</b>	Instruction (11); Extracurricular Activities (36); Payments to Fiscal Agent/Member Districts of Shared Services Arrangements (93); Payments to Juvenile Justice Alternative Education Programs (95)
<b>Leadership</b>	Instructional Leadership (21); School Leadership (23)
<b>Support Services— Student-Based</b>	Instructional Resources and Media Services (12); Curriculum Development and Instructional Staff Development (13); Guidance, Counseling, and Evaluation Services (31); Health Services (33); Transportation (34); Food Services (35)
<b>Support Services— Non-student-based</b>	Facilities Maintenance and Operations (51); Security and Monitoring Services (52); Data Processing Services (53)
<b>Administrative</b>	General Administration (41)