

Chapter 109. Budgeting, Accounting, and Auditing**Subchapter DD. Commissioner's Rules Concerning Fiscal Peer Groups****§109.4001. Establishment of Fiscal Peer Groups.**

- (a) The criteria selected by the Texas Education Agency for use in an online financial information tool to place school districts and open-enrollment charter schools in fiscal peer groups include:
- (1) whether the school district is eligible to receive the sparsity adjustment; and
 - (2) student enrollment levels, which are determined by districtwide enrollment of:
 - (A) 1 through 499 students;
 - (B) 500 through 999 students;
 - (C) 1,000 through 1,599 students;
 - (D) 1,600 through 4,999 students;
 - (E) 5,000 through 24,999 students; or
 - (F) 25,000 or more students.
- (b) Open-enrollment charter schools will be placed in fiscal peer groups that do not receive the sparsity adjustment.
- (c) The establishment of fiscal peer groups is for informational purposes only and has no effect upon a school district's or an open-enrollment charter school's financial accountability rating.
- (d) Fiscal peer groups will be reevaluated on an ongoing basis.

Statutory Authority: The provisions of this §109.4001 issued under the Texas Education Code, §§39.001; 39.082(a)(2)(A) and (h); and 39.085.

Source: The provisions of this §109.4001 adopted to be effective August 11, 2019, 44 TexReg 4046.