

Glossary of Terms and Acronyms Houston Independent School District

ACRONYMNS

AASA	American Association of School Administrators	
ABA	Adjusted Basic Allotment	
ACP	Alternative Certification Programs	
ACT	American College Test	
ADA	Average Daily Attendance	
ADA	Americans With Disabilities Act	
A/E	Architect and Engineer Firm	
AEIS	Academic Excellence Indicator System	
AEP	Alternative Education Programs	
AP	Advanced Placement (Courses and Exams)	
APA	American Psychological Association	
ARD/IED	Admission, Review, and Dismissal/Individual Education Program	
ARRA	American Recovery and Reinvestment Act of 2009	
ASBO	Association of School Business Officials International	
ASF	Available School Fund	
ASPIRE	Accelerating Student Progress, Increasing Results & Expectations	
ASATR	Additional State Aid for Tax Reduction	
ATM	Ascending to Men	
ATV	Average Taxable Value	
AVID	Advancement Via Individual Determination	
AYP	Adequate Yearly Progress	
A180	ACHIEVE 180	
CAASPP	California Assessment of Student Performance and Progress	
CAFR	Comprehensive Annual Financial Report (Annual Financial and Compliance Report)	
CACFP	Child and Adult Care Food Program	
CATE	Career and Technology Education	
CCMR	College Career or Military Readiness	
CEI	Cost of Education Index	

CEP	Community Eligibility Provision
CER	Certification Examination Reimbursement
CFS	Construction and Facilities Services
CGCS	Council of the Great City Schools
CMAR	Construction Manager at Risk
CM-PAs	Construction Manager/Program Administrators Coronavirus Disease 2019
COVID-19	
CPI	Consumer Price Index
CSH	Coordinated School Health
CSP	Competitive Sealed Proposal and Bidding
CTE	Career and Technical Education
CUBE	Council of Urban Boards of Education
DAC	District Advisory Committee
DAEP	Disciplinary Alternative Education Program
E.E.O.C	Equal Employment Opportunity Commission
ELA	English Language Arts
ELL	English Language Learners
EOC	End of Course
ESC	Education Service Center
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
EWL	Equalized Wealth Level
FAFSA	Free Application for Federal Student Aid
FFA	Future Farmers of America
FIRST	Financial Integrity Rating System of Texas
FS	Facility Services
FSP	Foundation School Program
FTE	Full Time Equivalent
G/T	Gifted and Talented
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GBP	Group Benefits Program
GFOA	Government Finance Officers Association
GIST	Generating Interaction between Schemata and Text
HAS	Houston Airport System
HB3	House Bill 3
HCA	Human Capital Accountability
HCAD	Harris County Appraisal District
HERC	Houston Education Research Consortium
LILIVO	Houston Education Nescardi Collsolitum

H-GAC	Houston Galveston Area Council
HISD-PFC	Houston Independent School District Public Facility Corporation
HMW	Hattie Mae White
HUDL	Houston Urban Debate League
HVAC	Heating, Ventilation, and Air Conditioning
IB	The International Baccalaureate Program
IBMYP	IB Middle Years Program
IDEA - Special Education	The Individuals with Disabilities Education Act
IEP	Individualized Education Programs
I&S	Interest & Sinking
IP	Instructional Practice
IR	Improvement Required
ISS	In School Suspension
JJAEP	Juvenile Justice Alternative Education Program
JROTC	Junior Reserve Officer's Training Corps
KPI	Key Performance Indicator
KWL	Know Want Learn
LEP	Limited English Proficiency
LFA	Local Fund Assignment
LOTE	Languages Other Than English
M/WBE	Minority and Women-owned Business Enterprise
M&O (Rate)	Maintenance and Operating Rate
MALDEF	Mexican American Legal Defense and Educational Fund
MAS	Miles Ahead Scholars
MBA	Meritorious Budget Award
MCR	Maximum Compressed Tax Rate
MEP	Mechanical, Electrical, and Plumbing
MOE	Maintenance of Effort
MRT	Maintenance Response Team
MSA	Metropolitan Statistical Areas
MTSS	Multi-Tiered Systems of Support
NAACP	National Association for the Advancement of Colored People
NAEP	National Assessment of Educational Progress
NASA	National Aeronautics and Space Administration
NCAA	National Collegiate Athletic Association
NCCER	National Center for Construction Education and Research
NCEA	National Center for Educational Achievement
NCES	National Center for Education Statistics

-	No Child Left Behind
	New Instructional Facilities Allotment
	National Merit Scholarship Qualifying Test
	Notice of Grant Award
ļ — — — — — — — — — — — — — — — — — — —	National Percentile Ranking
	Autritional Service
	National School Lunch Program
	Northwest Evaluation Association Measures of Academic Progress
	New York State Testing Program
	Outdoor Education Center
	Other Post- Employment Benefit Plans
	Office of Special Education Services
	Official SAT Practice
	Out of School Suspension
	Pathways in Technology
	Positive Behavioral Intervention and Supports
i -	Professional Expectations
	Public Education Information Management System
	PID Enrollment Tracking
	Public Facility Corporation
	Person Identification Database
PM/PMs P	Program Management Firms
	Point of Sale
PSAT P	Preliminary Scholastic Aptitude Test
	Permanent School Fund
PTA/PTO P	Parent Teacher Association/ Organization
PYP P	Primary Years Program
	Resilient Outstanding Sisters Exemplifying Success
ROTC R	Reserve Officers Training Corps
RTI R	Response to Intervention
SAP S	Systems Applications and Products
SAT S	Scholastic Assessment Test
SBDM S	Site Based Decision Making
SBEC S	State Board for Educator Certification
SCE S	State Compensatory Education
SBP S	School Breakfast Program
SDMC S	Shared Decision-Making Committee
	State Fiscal Stabilization Funds
SFSP S	Summer Food Service Program
SI S	Sheltered Instruction

SIO(s)	School Improvement Officers
SLA	School Leadership Academy
SP	Student Performance
SRA	Science Research Associates
SRHP	State Retiree Health Plan
SRW	Strategic Reading and Writing Lessons
SSO(s)	School Support Officers
STAAR	State of Texas Assessments of Academic Readiness
STEM	Science Technology Engineering Math
SWAS	School Within A School
T.A.V.	Taxable Assessed Valuation
TADS	Teacher Appraisal and Development System
TAC	Texas Administrative Code
TAKS	Texas Assessment of Knowledge and Skills
TAPR	Texas Academic Performance Report
TASA	Texas Association of School Administrators
TASB	Texas Association of School Boards
TASFA	Texas Application for State Financial Aid
TDS	Teacher Development Specialists
TEA	Texas Education Agency
TEC	Texas Education Code
TEKS	Texas Essential Knowledge and Skills
THECB	Texas Higher Education Coordinating Board
TIF	Tax Increment Financing
TIRZ	Tax Increment Reinvestment Zones
TNT	Truth in Taxation
TPL	Trust for Public Land's
TRS	Teacher's Retirement System
TTM	Time and Task Management
TXVSN	Texas Virtual School Network
UH	University of Houston
UIL	University Interscholastic League
USDA	United States Department of Agriculture
VIPS	Volunteers in Public Schools
PUA	Per Unit Allocation
WADA	Weighted Average Daily Attendance
WOW	Within Our Walls



Glossary, Definitions, and Data Sources Houston Independent School District

DEFINITIONS AND DATA SOURCES

TERM	DEFINITION
Academic Excellence Indicator System (AEIS):	The Academic Excellence Indicator System (AEIS) pulls together a wide range of information on the performance of students in each school and district in Texas every year. Also included are prior year financial data. This information is put into the annual AEIS reports, which are available each year in the fall.
Accelerating Student Progress, Increasing Results & Expectations (ASPIRE)	ASPIRE (Accelerating Student Progress Increasing Results & Expectation) is HISD's educational-improvement and performance-management model that engages all employees in creating a culture of excellence. ASPIRE payouts occur in January following the previous fiscal year's performance results.
Accreted Value	The value of a multi-year investment that accrues interest but doesn't pay that interest until maturity.
ACHIEVE 180	A research-based action plan to support, strengthen, and empower underserved and underperforming HISD feeder pattern communities to increase student achievement. Best practices from successful school turnaround initiatives, including effective teachers, strong principal leadership, and an environment of high expectations for both students and staff, are incorporated into the plan.
Activity Funds	Activity funds are defined as funds consisting of resources received and held by the school, as trustee, to be expanded or invested in accordance with conditions of the trust. Specifically, they are funds accumulated from various school-approved, fund-raising activities such as receipt of student dues or fees, commissions, investment interest and donations. All funds collected by district personnel from students are defined as Activity Funds and must be handled through the activity funds accounts.
Ad Valorem Local Maintenance Tax	The amount or rate of taxes levied for the maintenance and operations of the school district.

Adequate Yearly Progress (AYP) Administrative Cost Ratio	Under the accountability provisions in the No Child Left Behind (NCLB) Act, all public school campuses, school districts, and the state are evaluated for Adequate Yearly Progress (AYP). Districts, campuses, and the state are required to meet AYP criteria on three measures: Reading/Language Arts, Mathematics, and either Graduation Rate (for high schools and districts) or Attendance Rate (for elementary and middle/junior high schools). The ratio of function 21 and 41 expenditures to function 11, 12, 13, and 31 expenditures. It only includes major object codes 6100 to 6400. Please refer to the Accounting Basis under the Organizational Section for definitions of each of these
Admission, Review, and Dismissal/Individual Education Program (ARD/IED)	components. The Admission, Review, and Dismissal is a meeting conducted that establishes eligibility for special education services, and develops and reviews the Individual Education Plan to make decisions concerning the educational program for students who are eligible to receive special education services.
Advanced Placement Courses and Exams (AP)	Courses which give students a chance to receive college credit for a high school course by taking an exam at year end.
Alternative Certification	Alternative certification programs (ACP's) offer a nontraditional route to certification that may allow you to teach while completing the requirements. These programs are located in universities, school districts, education service centers, community colleges, and private entities. A list of approved programs is available. Only programs found on this list may recommend an individual for a Texas educator certificate.
American Association of School Administrators (AASA)	AASA, the School Superintendents Association, founded in 1865, is the professional organization for more than 13,000 educational leaders in the United States and throughout the world. AASA members range from chief executive officers, superintendents and senior level school administrators to cabinet members, professors and aspiring school system leaders.
American College Test (ACT)	The ACT is a national college-admission exam. It assesses both the general educational level of high school students and their readiness for college-level work. The ACT consists of four tests: English, Mathematics, Reading, and Science Reasoning. The tests are curriculum-based and universally accepted by U.S. colleges and universities.

Analytics for Education (A4E)	Technological tool or Achievement Dashboard used by HISD to monitor performance indicators.
Annual Financial and Compliance Report	See Comprehensive Annual Financial Report (CAFR)
Appropriation	Budget dollars that have been set aside for a particular expenditure (salaries, instructional supplies, capital outlay, etc).
Association of School Business Officials International (ASBO)	The Association of School Business Officials International (ASBO) is a professional association that provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.
At-Risk Students	A designation assigned to students using categories identified by the state. Elementary students in pre-kindergarten through third grade are designated as — at risk// of dropping out of school if they did not perform satisfactorily on the HISD pre-kindergarten language arts and mathematics assessments, the mCLASS CIRCLE assessment or the Texas Primary Reading Inventory (TPRI)/ Tejas Lee. Secondary students are —at-risk if they failed two or more foundation courses during a semester in the preceding or current school year or are not maintaining such an average in the current semester. Elementary and secondary school students are designated as —at-risk of dropping out of school if they are Limited English Proficient (LEP), failed any section of TAKS on the most recent attempt, were not advanced from one grade level to the next for one or more school years. Additional criteria include students who are pregnant and/or a parent, are homeless, have been previously reported as a dropout, reside in a residential placement facility, are in the custody or care of the Department of Protective and Regulatory Services, attend a disciplinary alternative education program, are on conditional release through the judicial courts, or have been expelled during the preceding or current school year.
Athletics Fund	Used to account for the educational, social, moral and athletic skills of the student athlete. It provides a comprehensive High School and Middle School program for male and female athletes in areas such as football, basketball, track/field and soccer. The Athletics Fund is also used to schedule athletic activities, transportation trips and games officials and to efficiently operate Sports Complex Venus for HISD athletics competitions and events.
Average Daily Attendance (ADA)	The average number of students that are in attendance daily in the school district determined by the number of days a student attends school compared to the number of days the student was enrolled.

Average Market Value	This is determined by the county appraisal district and reflects the average price that a property sells at within the district's boundaries. This is different from the average taxable value.
Average Scale Scores	Test results can be used to evaluate the performance of a group over time. Average scale scores and the percentage of students meeting the standard/meeting minimum expectations can be analyzed across administrations within the same grade and subject area to give insight into whether student performance is improving across years.
Average Taxable Value (ATV)	This is determined by the county appraisal district based on appraised value of a home and deducting any state mandated exemptions and any local option exemptions. This is the amount that the homeowner will actually pay taxes on.
Award for Excellence in Financial Management	Awarded by the Council of the Great City Schools, the award is based on a thorough outside review of HISD's management practices conducted by senior financial executives from some of the country's largest school systems. Areas they review include finance and budget, business services, human resources, and information technology.
Benchmarking	Analyzing and comparing performance or other indicators to the industry or peers to help in process improvement.
Biennium	A period of two years. Example: HISD adopts a new budget each year (annually) while the State of Texas adopts a biennial budget (a two year budget).
Bilingual	A student that speaks two or more languages.
Biofuel	A fuel that is derived from biological materials, such as plants and animals and can also be seen as fuel derived from organic matter.
Board Policy CA (Local)	Collection of board policies that help to govern the district's business, personnel, instructional, student, and community interaction.
Bond Referendum	A proposal to the taxpayers requesting the approval to issue bonded debt for capital expenditure for district facilities, vehicles, or other capital items.

Budget	A plan of financial operations embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.
Budget Units	Refers to departments or campuses that have budgets and have the authority to spend those funds.
Budgetary Accounts	Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, the net balance, and other related information.
Buy Back Services	Services that are provided internally to other campuses and departments at a fee for service
Campus Resource Allocation	The resource allocation process by which campuses generate the funding that they ultimately build budgets from each school year. Refer to the Schools Section for detailed description of the resource allocation.
Capital Budget	A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a capital program is in operation, it will be the first year thereof. A capital program is sometimes referred to as a capital budget.
Capital Outlay	Expenditures that result in the acquisition of, or addition to, fixed assets. In this district, a fixed asset is defined as a tangible item whose expected life is two or more years and whose value is greater than \$5,000. Items that have a cost of more than \$500 per item are also purchased from capital outlay funds, but are not classified as fixed assets. Exceptions to value limitations are software (\$1,500 or more per item) and catalogued library materials. The capital items below \$500 per item are changed to supplies before submission to the State as required by PEIMS guidelines.
Capital Renovation Fund	Accounts for all capital program projects on an individual project basis. The primary source of funding is voter approved bonds. See the Capital Renovation section for more information.

Career Pathways	HISD's Career Pathways program gives more
Career rannways	than 200 teachers the chance to serve in leader- ship roles on their campus while paying them additional money and affording them leadership opportunities.
Carryover Budget	Funds that are moved from one fiscal year to another fiscal year usually due to purchase order obligations. This can also be funds that were not used on a specific project by the end of a fiscal year but are still needed to complete that project in the next fiscal year.
Chancery SMS	The student information system used by HISD. Schools use the software to perform various functions including student registration and enrollment, attendance tracking, grade reporting, and creation of student transcripts. Data that is collected in Chancery is often provided to other HISD data systems. Reports that go to the Texas Education Agency based on student data are generated from Chancery or from data collected in Chancery.
Child and Adult Care Food Program (CACFP)	The United States Department of Agriculture's (USDA) Child and Adult care food program provides aid to child and adult care institutions and family or group day care homes for the provision of nutritious foods that contribute to the wellness, healthy growth, and development of young children, and the health and wellness of older adults and chronically impaired disabled persons.
College Board	Founded in 1900, the College Board was created to expand access to higher education. Today, the membership association is made up of over 6,000 of the world's leading educational institutions and is dedicated to promoting excellence and equity in education.
Compensatory Education	Program and instructional services which are designed for at-risk students. These programs and services are funded with State Compensatory Education funds.
Comprehensive Annual Financial Report (CAFR)	Document prepared by Accounting to report the detailed results of district operations.
Community Eligibility Provision (CEP)	The Community Eligibility Provision allows high-poverty schools to provide breakfast and lunch free to all students, ensuring that they are well nourished and able to learn throughout the school day. Families do not need to provide a school lunch application in order to qualify. The schools participating in the Community Eligibility Provision are determined by HISD according to a formula that takes into account free and reduced lunch rates and other factors.
Construction Manager-Program Administrator (CM-PA)	The Construction Manager-Program Administrator (CM-PA) means the organization, selected to represent HISD in managing the Construction Project.

Core Values	HISD has adopted 6 core values: Safety Above All Else, Student Learning Is the Main Thing, Focus on Results and Excellence, Parents Are Partners, Common Decency, and Human Capital.
Cost of Education Index (CEI)	The Cost of Education Index (CEI) attempts to adjust for varying economic conditions across the state, based mainly on the size of the district, the teacher salaries of neighboring districts, and the percentage of low-income students in the district in 1989–1990. The index has not been updated since that time.
Council of the Great City Schools (CGCS)	Goals: To educate all urban school students to the highest academic standards. To lead, govern and manage our urban public schools in ways that advance the education of our children and inspire the public's confidence. To engage parents and build a confident, committed and supportive urban community for raising the achievement of urban public school children. For more information visit www.cgcs.org
Coronavirus Disease 2019 (COVID-19)	An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with health conditions. It was originally identified in China in 2019 and became pandemic in 2020.
Credit Recovery	Credit recovery allows a student to make up or retake a course that they previously did not receive credit for taking.
Crisis Prevention Institute (CPI)	Crisis Prevention Institute is a program used in HISD to train staff to implement safe behavior management methods that focus on prevention.
Debt Instruments	The type of debt issued, such as bonds, certificates, mortgages, or other agreements between a lender and a borrower.
Debt Service Fund	Resources that are budgeted for payment of the district's debt including principal, interest and other debt service fees.
Debt Service Obligations	The total amount of debt principal that the district owes.
Debt Service Rate	The tax rate applied to the taxable value that is dedicated to the payment of the district's debt. These funds cannot be used for any other purpose.
Designated fund balance	Represents tentative plans for future use of financial resources.

Direct Certification	Direct certification is a federally mandated process used by School Nutrition Program sponsors to certify school-age recipients whose families receive services through the Texas Department of Human Services, such as SNAP, for participation in the school lunch program without completing an application. If at least 51 percent of a school's population qualifies via direct certification, a school may qualify for the community eligibility
District Advisory Committee (DAC)	provision. Committee made up of parents, students, and other community members who wish to be a part of the decision-making process at HISD and offer ideas and feedback at the district level.
District Award for Teacher Excellence (DATE)	DATE is a non-competitive grant that provides funding to support the establishment of district-wide goals and the implementation of a financial awards system designed to: 1) award teachers for positively impacting student achievement, 2) target the district's most in-need campuses to improve teacher quality, and 3) create capacity and sustainability for improved instruction within the district. DATE allows districts the opportunity to create a district-wide incentive plan, create a local incentive award plan targeting specific campuses, or implement the Teacher Advancement Program (TAP), a strategy developed by the Milken Family Foundation.
Dual-Credit Partnerships	An agreement between the district and a college or university to provide college credit for classes attended during high school at a local college or university.
Economy of Scale	The cost advantage that arises with increased output of a product.
End of Course (EOC) Assessments	STAAR end of course (EOC) assessments are for high school students in specific subject areas. Current EOC tests are administered in Algebra I, biology, English I, English II, English III, and U.S. History.
Effective Teacher Initiative	Effective Teachers Initiative was instituted to ensure success for all students through an effective teacher in every classroom. HISD's priorities are to hire early, identify and hire from the teaching preparation programs that have a record of producing effective teachers, use a rigorous selection process, empower principals to make strategic hiring and retention decisions, and offer incentives to attract top talent.

EMERGE	EMERCE HISD is a program that propage
Encumbrance Accounting	EMERGE-HISD is a program that prepares talented HISD students from under-served communities to successfully attend and graduate from the nation's top colleges and universities. Students in the EMERGE-HISD program benefit from extensive programming, individualized support and tailored resources throughout grades 9-12. EMERGE Program Managers, graduates of toptier colleges and universities, work closely with students and their families to ensure students' success at the nation's top colleges. The system under which purchase orders, contracts, and other commitments for the expenditure treats and other commitments for the expenditure
	tracts, and other commitments for the expenditure of funds are recognized in the accounting system in order to reserve the portion of the applicable appropriation.
English as a Second Language (ESL)	See English Language Learners (ELL).
English Language Learners (ELL)	A person who is in the process of acquiring English and has another language as the first native language. The terms English language learner and limited English proficient student are used interchangeably.
E-rate	E-Rate is the commonly used name for the Schools and Libraries Program of the Universal Service Fund, which is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). The program provides discounts to assist most schools and libraries in the United States (and U.S. territories) to obtain affordable telecommunications and Internet access. It is one of four support programs funded through a Universal Service fee charged to companies that provide interstate and/or international telecommunications services.
Enrollment Snapshot	This is used by the district and the state to take a snapshot of the number of students enrolled in total and in each instructional program on one day of the year. This is used for projections for the district and the state as well as the final budget settle up for schools in HISD.
Enterprise Funds	Enterprise funds are traditionally funds that provide a service in a for-profit capacity.
Estimated Frozen	Frozen values refer to exemptions granted for homeowners for things like over 65, veteran, and surviving spouse.
Ethnicity	Percentages of ethnic/racial composition of the student population enrolled at the school as of the PEIMS Snapshot Date every October, but refined and reported in the final PEIMS submission of every January The five categories required by the Texas Education Agency and used in this document are:

Fair Market Value	The amount at which the investment can be exchanged in a current transaction between willing parties.
Fallout	These are funds that remain unspent at the end of a fiscal year. Some of these funds end up in the district's fund balance. The district anticipates a certain amount of fallout each year that helps to balance the district budget.
Foundation School Program (FSP)	The Foundation School Program (FSP) is the primary source of state funding for Texas school districts. The program is administered by the Texas Education Agency (TEA). The FSP, in its current form, is meant to ensure that all school districts, regardless of property wealth, receive "substantially equal access to similar revenue per student at similar tax effort."
Free/Reduced Lunch	Percentages of students approved for free or reduced lunch at the school. The state takes the highest six months' average for funding purposes.
Full Time Equivalent (FTE)	This is the full time status of an employee. For example a full time employee is a 1.0 FTE and a half time employee is 0.5 FTE.
Fund Balance	See Fund Equity.
Fund Equity (resources)	Fund Equity is one indicator of the financial health and stability of a school district. A common misconception is that fund equity is surplus cash and therefore should correspond to the district's bank balance. Very simply stated, Fund Equity represents the excess of a district's assets over its liabilities (what the district owns minus what it owes). Cash is an asset, but is only one of many district assets – some others would include: accounts receivable, prepaid expenses, supplies, equipment and buildings.
Futures Academy	The HISD Futures Academy Program gives students the opportunity to earn an Associate's degree and valuable industry certifications in high-demand career fields while in high school at no cost.
Generally Accepted Accounting Principles (GAAP) for Governmental Entities	Generally Accepted Accounting Principles (GAAP) refer to the standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as accounting standards. GAAP includes the standards, conventions, and rules accountants follow in recording and summarizing, and in the preparation of financial statements. The various rules and pronouncements come from the Financial Accounting Standards Board (FASB) - http://www.fasb.org/home - which is a non-profit organization that the accounting profession has created to promulgate the rules of GAAP reporting and to amend the rules of GAAP reporting as occasion requires.

Governmental Accounting Standards Board (GASB)	The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. Established in 1984 by agreement of the Financial Accounting Foundation (FAF) and 10 national associations of state and local government officials, the GASB is recognized by governments, the accounting industry, and the capital markets as the official source of generally accepted accounting principles (GAAP) for state and local governments.
Gifted and Talented (G/T)	A child or youth who performs at or shows the potential for performing at a remarkably high level of accomplishment when compared to others of the same age, experience, or environment and who:
Green Pioneer Award	The Texas Gulf Coast Chapter of the U.S. Green Building Council presented HISD with its Green Pioneer Award in recognition of the district's "unwavering dedication to building sustainable schools for generations."
Harris County Appraisal District (HCAD)	Assesses and collects the district's taxes. The district sets the tax rate and HCAD uses the tax rate to determine the taxes due to the district. HCAD is responsible for sending out the tax notices and collecting the taxes for the district.
Healthy, Hunger Free Kids Act of 2010	Federal legislation that authorizes funds and sets policy for the U.S. Department of Agriculture's core child nutrition programs, including the National School Lunch Program, the School Breakfast Program, among others.
Houston Galveston Area Council (H-GAC)	Houston Galveston Area Council is a region wide voluntary association of local governments. The 13-county H-GAC service region is growing, becoming more diverse, and constantly changing. In order to address the needs of citizens and businesses, local governments are providing leadership to guide regional development wisely and manage change constructively.
HISD Foundation	An independent 501 (c)(3) not-for-profit organization governed by a volunteer board of directors that partners with the HISD Superintendent and Board of Education to raise private funds to support HISD districtwide and school-based programs and initiatives.
Homestead Exemption	Reduction to the taxable value of a home as a primary residence to the taxpayer. The state has a state mandated amount of \$15,000 and the district currently provides an optional exemption of an additional 20%

_	
	An educational program managed by the International Baccalaureate program for student aged 3 to 12 in subject areas including, language, social students, mathematics, science and technology, arts, personal, social and physical education.
	The Individuals with Disabilities Education Act (IDEA) is a United States federal law that governs how states and public agencies provide early intervention, special education, and related services to children with disabilities. It addresses the educational needs of children with disabilities from birth to age 18 or 21 in cases that involve 14 specified categories of disability.
Individualized Education Programs (IEP)	The Individualized Education Program (IEP) is developed by the ARD Committee. The IEP must include the special education and related services to be provided to the child to meet his or her unique needs.
l I	Proceeds received from the insurance company for losses above the deductible the district is required to pay.
	The Instructional Practice (IP) rubric is a tool developed and used by HISD when appraising teachers and determining professional expectations (PE).
Intergovernmental Charges	"Intergovernmental" is a classification that is appropriate where one governmental unit transfers resources to another. In particular, Chapter 41 purchase of WADA and the transfer of students where one school district pays another school district for educating students are examples of intergovernmental charges.
Internal Control Reviews	Reviews of whether or not the district's internal controls are providing the intended business process and preventing damage or loss to district assets.
Internal Controls	Designed to provide management with reasonable, but not absolute, assurance that assets are safeguarded.
Internal Service Funds	Provide services to campuses or departments through a fee for service program.
, ,	The International Baccalaureate (IB) offers four high quality international education programs to more than one million students in 146 countries.
Intranet	The district's internal network. This is accessible on the local network or through a user account access from outside the local server.
Istation Reading	A comprehensive computer-based reading program used in HISD that maximizes students'
	reading fluency, comprehension and retention, and academic success Value that the district will collect taxes on.

Limited English Proficiency (LEP)	Persons unable to communicate effectively in English.
Linked Learning Program	A district initiative to connect academics to real-world experiences by combining technical curricula with exposure to real-world professionals. The programs engages students in industry-themed program, such as engineering, arts and media, and biomedicine and health.
Literacy x 3 Program	A district-wide literacy initiative intended to increase student reading scores.
Maintenance and Operating (M&O) Rate	Tax rate for funding the district's maintenance and operations, not including the debt service.
Maintenance of Effort (MOE)	Refers to the Federal requirement that the district maintain the same funding level per special education student that it spent in the previous year.
Maintenance Response Team (MRT)	Routine and aesthetic issues classified as those which will be addressed by the Maintenance Response Team (MRT) or Preventative maintenance (PM) activities.
Mandatory Expenditure Levels	The state requires districts to spend a statutory minimum amount of the funds the district receives for special education, bilingual, gifted and talented, career and technology, and at-risk students.
Medicaid Fund	Used to account for the financial operation of special reimbursement programs offered by the District. For several years, the district has been a consultant to other school districts in a Medicaid reimbursement program which is a federal program that provides partial reimbursement for health care services to eligible children. In addition to processing its own internal Medicaid claims, the District currently provides Medicaid consulting services to other Texas school districts.
Meritorious Budget Award (MBA)	A prestigious award for excellence in budget presentation awarded by the Association of School Business Officials International. This award is conferred only to school entities that have met or exceeded the Meritorious Budget Award criteria.
Mexican American Legal Defense and Educational Fund (MALDEF)	Founded in 1968, MALDEF is the nation's leading Latino legal civil rights organization. Often described as the "law firm of the Latino community", MALDEF promotes social change through advocacy, communications, community education, and litigation in the areas of education, employment, immigrant rights, and political access.
Miles Ahead Scholars (MAS)	A prgram that empowers young men of color to ignite positive change in their lives, schools, and communities by preparing them to attend and graduate from our nation's top universities.

Montessori Methods	Mantagagri is a revolutionary method of shear in a
INIOITIESSOIT METITOUS	Montessori is a revolutionary method of observing and supporting the natural development of children. Montessori educational practice helps children develop creativity, problem solving, critical thinking and time-management skills, to contribute to society and the environment, and to become fulfilled persons in their particular time and place on Earth. The basis of Montessori practice in the classroom is mixed age group (3 - 6 ages in one class), individual choice of research and work, and uninterrupted concentration. Group lessons are seldom found in a Montessori classroom, but learning abounds.
Moody's Corporation	A credit rating, research, and risk analysis firm. The Company provides credit ratings and related research, data and analytical tools, quantitative credit risk measures, risk scoring software, and credit portfolio management solutions and securities pricing software and valuation models.
National Assessment of Educational Progress (NAEP)	The National Assessment of Educational Progress (NAEP) is the largest nationally representative and continuing assessment of what America's students know and can do in various subject areas. The National Assessment Governing Board, appointed by the U.S. Secretary of Education but independent of the Department, sets policy for NAEP and is responsible for developing the framework and test specifications.
National Blue Ribbon Award	The National Blue Ribbon Schools Program recognizes public and non-public elementary, middle, and high schools where students achieve at very high levels and/or where the achievement gap is narrowing. The Program sets a standard of excellence for all schools striving for the highest level of achievement. The U. S. Department of Education bestows this award. For more information refer to http://www2.ed.gov/nationalblueribbonschools
National Center for Education Statistics (NCES)	National Center for Education Statistics (NCES) is the primary federal entity for collecting and analyzing data related to education in the U.S. and other nations. NCES is located within the U.S. Department of Education and the Institute of Education Sciences.
National Center for Educational Achievement (NCEA)	The National Center for Educational Achievement (NCEA) is a non-profit, non-partisan ACT organization whose mission is to help K-12 students reach College and Career Readiness (CCR). Reaching CCR requires rigorous academic preparation that should begin early during students' K-12 education. NCEA carries out data analysis, research, advocacy, and program development that promotes high academic standards and student achievement throughout K-12 to help more students reach college and career readiness.

National Percentile Ranking (NPR)	Percentiles are employed in evaluating standardized tests, measuring group performance and evaluating distribution of wealth across a population. On tests, a percentile is the percentage of scores less than a given score. Percentiles are useful for evaluating things such as test scores because they convert raw data into a simpler form that is easier to understand.
National School Breakfast and Lunch Program	The School Breakfast Program (SBP) provides cash assistance to States to operate nonprofit breakfast programs in schools and residential childcare institutions. The program is administered at the Federal level by FNS (Food and Nutrition Service). State education agencies administer the SBP at the State level, and local school food authorities operate it in schools.
National School Lunch Program (NSLP)	The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.
National School Public Relations Association (NSPRA)	The NSPRA awards a Gold Medallion Award annually to recognize outstanding school public relations programs.
Newsweek's Top High School Rankings	For more than a decade, Newsweek has published an annual list of America's Top High Schools, ranked primarily according to a ratio of AP/IB exams to the number of students graduating.
Normal Curve Equivalent (NCE)	The NCE distribution is an equal-interval, continuous scoring scale, which is normalized and universal.
Notice of Grant Award (NOGA)	After submitting a grant application and negotiating an application to approval, TEA then awards the grant funds by issuing the Notice of Grant Award (NOGA). At that point the grant application becomes a contract describing a program that the school district is legally obligated to deliver.
Nutrition Services	The fund used to account for the district's food service activities at all HISD schools.
On-Behalf payments	Funds collected by the district on behalf of the employee and then sent to the Texas Retirement System (TRS).
Other financing sources	Includes such revenues as transfers from other funds, sale of bonds, and sales of assets. These items are outside of the regular local, state, and federal operating revenue the district receives.

Pay-As-You-Go capital program	Funds that are transferred from the general operating fund to the capital renovation fund and are for ongoing maintenance of the district's facilities. See the Capital Renovation Section for more information.
Pedagogy	Study of teaching methods, including the aims of education and the ways in which such goals may be achieved. The field relies heavily on educational psychology, or theories about the way in which learning takes place.
PowerUp	A district-wide initiative to transform teaching and learning through digital-age instruction, technology, and personalization.
Practicum	In a college or university- the part of a course consisting of practical work in a particular field.
Premium on Bond Sale	A bond premium is a bond that is trading above its par value. This bond premium will reduce the yield to maturity of the bond, while a bond discount will enhance its yield. The size of the premium will decline as the bond approaches maturity. The premium will dwindle to zero at maturity, since bond issues are generally redeemed at par.
Preliminary SAT/ National Merit Scholarship Qualifying Test (PSAT/NMSQT)	A standardized test administered by the College Board and cosponsored by the National Merit Scholarship Corporation. Scores from the PSAT/ NMSQT are used to determine eligibility and qualification for the National Merit Scholarship Program.
Public Education Information Management System (PEIMS)	PEIMS is a statewide data collection and reporting system operated by the Texas Education Agency. It includes extensive information on students, staffing, and school budgets/finances, and serves as the fundamental database for many statewide reports on public education. The fall PEIMS data submission date is in October of each year. Except where otherwise noted, student and position information is taken from this PEIMS database.
Public Facilities Corporation/ Public Facility Corporation (HISDPFC)	The Public Facility Corporation fund was established by the Houston Independent School District Public Facility Corporation (HISDPFC) in 1998. Currently it funds two high schools: Westide and Chavez; four elementary schools: DeAnda, Roosevelt, Peck, and Cunningham; and the Food Services Warehouse.
Pupil-Staff Ratio	A ratio of the number of students to staff in the district.
Permanent School Fund	An endowed fund established by the Texas Legislature for the benefit of Texas Public Schools. Revenues from the sale of certain state lands and mineral rights revenues are deposited into the PSF.

RDA Group	A global market research and consulting firm that conducted the "Your Voice" district survey. Originally founded in 1969 as Research Data Analysis, Inc. they changed their name in 1996 to the RDA Group.
Regular Program Adjustment Factor (RPAF)	With the passage of SB 1 (82-1), the Texas Legislature made several changes to school finance formulas. One of these changes codified the calculation of the regular program allotment, which is equal to a district's number of students in average daily attendance1 multiplied by the adjusted basic allotment and then by what is known as the regular program adjustment factor (RPAF). The RPAF has the effect of reducing the amount of funding school districts receive.
Reserved Fund Balance	The term reserve should be used in governmental fund financial reporting only to identify the portion of the fund balance that is not available for appropriation or expenditure, and/or legally earmarked for a specific future use - i.e., legal restriction on the use of assets.
Reserve for Operations	Reservation of 5% of the district's General Fund Budget that can only be used with a 2/3's vote of the Board of Education.
ROTC Reimbursement	The Federal Government reimburses the district for a portion of the salary of ROTC (Reserve Officers Training Corps.) qualified staff. The reimbursement is based on a Federal calculation of the amount the employee would have received if on active duty.
Response to Intervention (RTI)	Response to Intervention (RTI) is the practice of meeting the academic and behavioral needs of all students through a variety of services containing the following key elements: High-quality instruction and scientific research-based tiered interventions aligned with individual student need. Frequent monitoring of student progress to make results-based academic and/or behavioral decisions. Application of student response data to important educational decisions (such as those regarding placement, intervention, curriculum, and instructional goals and methodologies).
Responsive equilibrium	Responsive equilibrium represents the balance between the educational needs of students and the ability of the community and the state to provide the necessary financial support to serve them.

Scale Score	The basic score on any test is the raw score, which is simply the number of questions correct. A raw score can be interpreted only in terms of a particular ser of test questions. Unlike raw scores, scale scores can be interpreted across different sets of test questions. Scale scores allow direct comparisons of student performance between specific sets of test questions from different test administrations. A scale score is a conversion of the raw score onto a scale that is common to all test forms for that assessment. The scale score takes into account the difficulty level of the specific set of questions on which it is based. It quantifies a student's performance relative to the passing standards or proficiency levels. (TEA Student Assessment Division).
Scholastic Assessment Test (SAT)	The SAT Reasoning Test (SAT) is a college-entrance exam developed by the SAT College Board. The SAT provides a standard by which theskills of students applying for colleges and universities can be comparednationally. Standardized tests are designed to allow college admissionsofficers to judge all students by a common measuring stick. Standardized test scores compensate for the uncertainty surroundinghigh school grades, school-to-school differences, grade inflation, andteaching quality, for example. The SAT was redesigned for 2005, anda writing section was included.
School Allocation Handbook	Provides details on how the district's per unit allocation for campuses is calculated and how a campus generates funds. This document is available on the district's Budgeting and Financial Planning website.
School Foundation Funding	The Foundation School Program (FSP) is the primary source of state funding for Texas school districts. The program is administered by the Texas Education Agency (TEA). The FSP, in its current form, is meant to ensure that all school districts, regardless of property wealth, receive "substantially equal access to similar revenue per student at similar tax effort."

O. J. J. FIDOT	Th
Schools FIRST	The purpose of the Financial Accountability Rating System of Texas (Texas Administrative Code (TAC), Title 19, § 109.1001) is to ensure that school districts and open-enrollment charter schools are held accountable for the quality of their financial management practices and achieve improved performance in the management of their financial resources. The system is designed to encourage Texas public schools to manage their financial resources better in order to provide the maximum allocation possible for direct instructional purposes. The system will also disclose the quality of local management and decision-making processes that impact the allocation of financial resources in Texas public schools.
Schoolwires	Schoolwires is a content management system that will allow your department to create a robust public site that not only represents your office professionally, but also provides numerous tools to help maximize your web presence.
School-Within-A-School (SWAS)	An educational model that provides establishes a smaller educational unit with separate educational program within a school. The smaller unit typically maintains its own staff, students, and budget.
Science Technology Engineering Math (STEM)	The Science, Technology, Engineering, and Mathematics (STEM) Education Coalition works to support STEM programs for teachers and students at the U.S. Department of Education, the National Science Foundation, and other agencies that offer STEM related programs.
Shared Decision-Making Committee (SDMC)/ Site Based Decision Making (SBDM)	State established the SDMC in 1992. Site-based decision making (SBDM) is a process for decentralizing decisions to improve the educational outcomes at every school campus through a collaborative effort by which principals, teachers, campus staff, district staff, parents, and community representatives assess educational outcomes of all students, determine goals and strategies, and ensure that strategies are implemented and adjusted to improve student achievement.
Small School Subsidy	Additional funds received above the base per unit allocation for those campuses that fall below 500 students for elementary schools, 750 students for middle schools, and 1,000 students for High Schools. These funds are meant to assist these small schools in providing the same ancillary opportunities to students that larger campuses are able to provide.
Special Populations	Special populations refer to students that are in state specific categories. These include special education, career and technology, bilingual/esl, at-risk, and gifted and talented.

Special Revenue Fund	The fund that the district uses to account for all grants received by the district including all local, state, federal, and private grants received.
SRA's Corrective Reading Program	Science Research Associates is a Chicago-based publisher of educational materials and school-room reading comprehension products.
Standard Error of Measurement (SEM)	Standard error is a measure of uncertainty around an estimate.
State of Texas Assessments of Academic Readiness (STAAR)	Annual assessments implemented by the Texas Educational Agency in the following subject areas and grades: Reading and Mathematics, grades 3–8, Writing at grades 4 and 7, Science at grades 5 and 8, Social Studies at grade 8, End-of-Course (EOC) assessments for English I, English II, Algebra I, Biology and U.S History
STAAR Standards	STAAR performance standards relate levels of test performance to the expectations defined in the state-mandated curriculum standards known as the Texas Essential Knowledge and Skills (TEKS). Cut scores established by the agency distinguish between performance levels, or categories. The process of establishing cut scores that define performance levels for an assessment is standard setting. Standard setting is also used to classify students into an appropriate performance category.
Standard & Poor's	With offices in 23 countries and a history that dates back more than 150 years, Standard & Poor's is known to investors worldwide as a leader of financial- market intelligence. Today Standard & Poor's strives to provide investors who want to make better informed investment decisions with market intelligence in the form of credit ratings, indices, investment research and risk evaluations and solutions.
Stanford and Aprenda Exams	Stanford 10 provides reliable data to help measure student progress toward content standards and high expectations. This multiple-choice assessment helps to identify student strengths and needs, leading to effective placement and instructional planning. Help Spanish-speaking students meet the challenging academic content and achievement standards that all students are expected to meet. Aprenda 3 mirrors the Stanford Achievement Test Series, Tenth Edition (Stanford 10), to provide the highest quality assessment of content standards. Hispanic educators assisted in the development of Aprenda 3 to ensure the test language used is culturally neutral.

State Charter Schools	To further promote local initiative, the 1995 revision of the Texas Education Code established a new type of public school, known as a charter school. Charter schools are subject to fewer state laws than other public schools with the idea of ensuring fiscal and academic accountability without undue regulation of instructional methods or pedagogical innovation. Like school districts, charter schools are monitored and accredited under the statewide testing and accountability system.
State Fiscal Stabilization Funds (SFSF)	The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the American Recovery and Reinvestment Act of 2009 (ARRA). Of the amount appropriated, the U.S. Department of Education will award governors approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career-ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.
State of Texas Assessments of Academic Readiness (STAAR)	Beginning in spring 2012, the State of Texas Assessments of Academic Readiness (STAAR™) replaced the Texas Assessment of Knowledge and Skills (TAKS). The STAAR program at grades 3-8 assesses the same subjects and grades that were assessed on TAKS. At high school level, however, grade-specific assessments will be replaced with five end-of-course (EOC) assessments: Algebra I, biology, English I, English II, English III, and U.S. History. Based on performance on the STAARs schools and districts in Texas receive one of four possible rankings: Exemplary, Recognized, Academically Acceptable, and Academically Unacceptable.
Summer Food Service Program	The Summer Food Service Program (SFSP) provides free, nutritious meals to help children in low-income areas get the nutrition they need to learn, play, and grow, throughout the summer months when they are out of school.
Targeted Assistance Program	A targeted assistance program directs services only to students identified as failing, or most at risk of failing, to meet the state's performance standards.
Target Revenue Reduction Factor (TRF)	A factor used by the Texas Education Agency in calculating state aid for a school district.

TAKS Accommodated Exams	The Texas Assessment of Knowledge and Skills (TAKS) measures a student's mastery of the state-mandated curriculum, the Texas Essential Knowledge and Skills (TEKS). TAKS includes a form called TAKS (Accommodated) for students receiving special education services who meet the eligibility criteria for specific accommodations. This is a general assessment based on the same grade-level academic achievement standards as TAKS. The TAKS (Accommodated) form includes format changes (larger font; fewer items per page) and contains no embedded field-test items. TAKS (Accommodated) is administered in the same grades and subjects as TAKS, including all Student Success Initiative (SSI) and exit level retest opportunities. (TEA 2011-2012 Accommodations Manual).
Tax Increment Funds	Taxes that are collected by the district and then remitted to another governmental entity (City of Houston for HISD) to redevelop a specific zone within the city or county. A portion of the funds are returned to HISD for instructional facilities within each zone. Tax increment financing is a tool that local governments can use to publicly finance needed structural improvements and enhanced infrastructure within a defined area, or tax increment reinvestment zone. The statutes governing tax increment financing are located in Chapter 311 of the Texas Tax Code.
Tax Increment Reinvestment Zones (TIRZ)	See Tax Increment Funds.
Taxable Assessed Valuation (TAV)	Total amount of taxable property the district is able to receive taxes on.
Tejas Lee-TPRI Pre-K & Kindergarten Assessment	The TPRI is a highly reliable early reading assessment designed to identify the reading development of students in kindergarten through third grade. This diagnostic instrument is an easy to use oneon-one assessment which helps teachers provide targeted instruction so that students improve as readers.
Texas Academic Performance Report (TAPR)	An annual report issued by the Texas Education Agency that compiles range of information on the performance of students in each school and district in Texas.
Texas Assessment of Knowledge and Skills (TAKS)	The Texas Assessment of Knowledge and Skills (TAKS) assessments are designed to measure the extent to which a student has learned and is able to apply the defined knowledge and skills at each tested grade level. This test has been replaced with the STAAR.
Texas Association of School Administrators (TASA)	The Association shall be a membership corporation, and is an affiliate of the American Association of School Administrators. The purpose of this organization shall be to promote the progress of education in the State of Texas.

Texas Connections Academy	Texas Connections Academy @ Houston (TCAH)
	is a tuition-free virtual school. TCAH gives stu- dents the flexibility to learn at home with a curricu- lum that meets rigorous state education standards
Texas Department of State Health Services Coordinated School Health (CSH)	A quality CSH program is an integrated set of planned, sequential, school-affiliated strategies, activities and services designed to promote the optimal physical, emotional, social and educational development of students.
Texas Education Agency (TEA)	The mission of the Texas Education Agency is to provide leadership, guidance and resources to help schools meet the educational needs of all students.
Texas Education Agency's Financial Accountability System Resource Guide	Guidelines for financial, procurement, student, budgeting, and other rules and procedures for district operations. Available on the Texas Education Website.
Texas Essential Knowledge and Skills (TEKS)	The grade-level content standards adopted by the Texas Legislature.
Texas Higher Education Coordinating Board (THECB)	The Texas Higher Education Coordinating Board's mission is to promote access, affordability, quality, success, and cost efficiency in the state's institutions of higher education, through Closing the Gaps and its successor plan, resulting in a globally competent workforce that positions Texas as an international leader in an increasingly complex world economy.
Texas Permanent School Fund (PSF)	The Texas Permanent School Fund (PSF) was created with a \$2,000,000 appropriation by the Texas Legislature in 1854 expressly for the benefit of the public schools of Texas. The Constitution of 1876 stipulated that certain lands and all proceeds from the sale of these lands should also constitute the PSF. Additional acts later gave more public domain land and rights to the PSF.
Texas Public School Retired Employees Group Insurance Program (TRS-Care)	It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.
Texas Title I Priority Schools (TTIPS)	The Texas Title I Priority Schools (TTIPS) Grant Program is funded by the federal NCLB Section 1003(g) and the American Recovery and Reinvestment Act Section 1003(g) School Improvement Grant appropriations. Campus eligibility for the program is defined in the U.S. Department of Education Final Regulations released Dec. 3, 2009, and amended by the 2010 Appropriations Act.

	
Texas Virtual School Network (TxVSN)	The Texas Virtual School Network is a clear- inghouse of rigorous online courses offered by approved providers. Because the Texas Educa- tion Agency approves all courses, students can be assured that courses meet the state's high standards for teaching and learning.
Twilight High Schools	Twilight or Flex High Schools offer courses to complete a high school diploma featuring non-traditional hours, online, self-paced coursework guided by and supported by knowledgeable, caring teachers at various locations around the city.
Understanding the Budget Coding Process Handbook	Manual used by schools and departments to understand the HISD budget coding and position management processes in HISD.
Undesignated Fund Balance	Represents the portion of fund balance that is available for budgeting in future periods.
Unique Per Unit Allocation (PUA)Schools	Additional per unit allocation received by some district campuses due to additional costs for running those programs. For example the Houston School for the Visual and Performing Arts (HSPVA) and the DeBakey High School for Health Professionals both receive an additional PUA for operating their programs.
Vanguard Magnet Program	These district wide Vanguard Magnet programs are designed to meet the needs of G/T students in grades K-12 by providing a learning continuum that is differentiated in depth, complexity, and pacing.
Vanguard Neighborhood Programs	These programs are designed to meet the needs of the G/T students at their neighborhood, zoned school or Magnet school.
Washington Post High School Challenge	The Washington Post ranks the most challenging high schools in America through an index formula that's a simple ratio: the number of Advanced Placement, International Baccalaureate and Advanced International Certificate of Education tests given at a school each year, divided by the number of seniors who graduated that year. A ratio of 1.000 means the school had as many tests as graduates.
WOW Videos	"Within Our Walls" posted to the district's website throughout the year.