

# **BUSINESS OFFICE PROCEDURES**

## ***CHILLICOTHE*** ***INDEPENDENT SCHOOL DISTRICT***



**2011-2012**

The following are the general Business Office Procedures concerning purchase requisitions, purchase orders, "Statement of Travel Expenses", "Return Merchandise" forms, "Transportation Requests", "Work Requests", "Requisition for Use of School Facilities" forms, security, and Budget Codes. Current forms can be found on the District's web site.

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## Purchase Requisitions and Purchase Orders

1. Per **CH (Local)**, all purchase commitments shall be made on properly drawn and issued purchase orders. This process starts with a purchase requisition.
  - All purchase requisitions will be entered into the TxEIS Requisition application by the designated “Originator” at the campus or director’s office level.
  - **Please do not** send requisitions to the business office to be entered unless you have been instructed to do so.
  - All purchase requisitions must have the **complete vendor name, vendor address**, and the **correct budget code**. Consult with the campus principal or department director initially regarding the correct budget code.
  - The items requested should be written on the purchase requisition form in the space provided.
  - No order form may substitute for the information required on the purchase requisition unless otherwise instructed by the business office.
  - Please include the total amount on the purchase requisition, and give a complete breakdown of the total amount of the expenditure if multi-budget codes are being used.
  - If there is an attachment that is required to be sent with the purchase order, such as a registration form, entry form, written quote, special instructions, or required documentation, please note “Attachment Required” on the requisition form.
  - **A purchase requisition summary should be printed by the originator, stapled to the attachment, and sent to the business office, attention “Patti Williams”.**
2. Once a purchase requisition is entered into TxEIS by the campus or department originator, it will then be submitted. Submitting a purchase requisition sends it electronically through a path of approvers consisting of campus administrators and the Superintendent. An approver may return the requisition to the originator if any error is recognized in the purchase. Approvers should note in the comment section of the electronic requisition why the requisition is being returned.

When a purchase requisition reaches the end of the approval path and has final approval, it will then be printed as a purchase order with a purchase order number assigned by the system. You may then attach any required forms to the purchase order and mail it to the vendor to complete the order. *Purchase requisitions take approximately three days to process into purchase orders.*
3. When all items in stock on a purchase order have been received at your campus location, attach a copy of all packing slips that were received with the merchandise to the Purchase Order and send it to the Business Office.
4. On **rare** occasions, due to a genuine emergency or when a special need arises, an emergency walk-through of a purchase requisition may be completed by the **building principal** or **program director**. Please call the Business Office if you need assistance with an emergency purchase order.

**5. The Business Office cannot write a check from a purchase requisition only. We must have supporting documentation and/or invoices.**

On ENTRY FEES or REGISTRATIONS the Business Office **must** have the entry form or a signed letter attached to the purchase requisitions stating the following:

- A. the team or group participating in the tournament or event
- B. the place and time of the tournament or event
- C. the sponsoring organization(s) and/or individual to receive the entry fee or registration
- D. the fee amount per team, group, or individual

On CONTRACTED SERVICES (such as game officials), the Business Office **must** have the invoice or a signed letter attached to the purchase requisition(s) stating the following:

- A. the team or group receiving the service
- B. the service to be provided
- C. when the service is to be provided (places and times)
- D. the organizations and/or individuals providing the services and their social security or federal identification number
- E. the amount of the fee per hour, per session, or the overall total fee

7. Do not place an order with a vendor and then send a purchase requisition and/or invoice to the Business Office for ordering or payment without prior approval from the Business Office.

***Items received without a proper purchase order number will normally not be accepted and the school district may not pay for the merchandise or services received.*** The person, principal, director or supervisor making the unauthorized purchase shall assume full responsibility for the debt. Ref: Board Policy CH (Local)

### **Store Credit Card Purchases**

Chillicothe ISD has charge accounts with Wal-Mart and a few other vendors. **A purchase order is necessary in order to check a card out from the Business Office.** A tax exempt/ID card is needed along with the store credit card. These cards and the purchase receipts are to be returned to the Business Office as soon as reasonably possible. These cards cannot be used for anything other than **authorized** District purchases.

### **Reimbursement for Supplies**

On rare occasions and only with the Supervisor's approval, out of pocket expenses incurred by staff for crucial supplies may be reimbursed. Proper planning in submitting purchase requisitions should be followed to avoid this situation, but it is understood that minor emergencies can happen. **However, the employee cannot be reimbursed for state taxes.**

## **Statement of Travel Expenses for Student Travel**

1. Travel expenses affecting **students**, coaches and/or sponsoring staff traveling with the team or group should be billed by the restaurant and/or motel to:

Chillicothe Independent School District  
Business Office  
PO Box 418  
Chillicothe, Texas 79225

1. The District is exempt from state sales tax. All sponsors should use the District's **State of Texas Sales Tax ID # 75-6000396** on all expenses that are going to be directly billed to the District. If you are in doubt about the restaurant's or motel's policy concerning direct billing, it is recommended that you call ahead and make arrangements for direct billing or make alternative plans.
2. On **rare** occasions, a check for meals will be issued for student travel when there is no possibility for direct billing of meals. All receipts and extra cash must be **immediately** returned and accounted for to the Business Office after returning from the trip.
3. *The sponsor **MUST** turn in a list of students and staff that were fed, providing an accurate accounting of the amount spent and for whom it was spent.*
4. Meals for student travel and sponsoring staff traveling with the students should be kept at a moderate price. Travel meals will not be provided when students leave after 11:15am or if the return to the school by 7:30pm.

#### **MEAL ALLOWANCE**

Varsity Teams and UIL participants beyond District level – no more than **\$10.00** per meal

All other student meals – no more than **\$6.00** per meal

**NO** meals are to be provided for in-town events either by the school, the booster club or the patrons. **All meal receipts concerning student travel must be on file in the Business Office for the Auditor's review.**

5. Travel expenses should be in the Business Office within five (5) days after the trip. Complete a "Statement of Travel Expenses" form for each restaurant and/or motel. Be sure to include the **complete name, address, zip code and phone number** for the establishment. Be sure to complete all of the appropriate blanks concerning the travel, including the departure and return date/time. Attach the bill or statement from the restaurant or motel to the "Statement of Travel Expenses" form. The main sponsoring staff member who fills out the "Statement of Travel Expenses" form must sign the form. The building principal or director must approve the form before it is sent to the Business Office for processing. (Object Code 6412)
6. The recommended number of sponsors that the Business Office will pay for will be based on a ratio of one (1) sponsor per ten (10) students. In a group of twenty (20) students or less where male and female students are traveling together, only two (2) sponsors will be paid for by the Business Office. If the group is larger than twenty (20) students and more sponsors than the recommended ratio will allow are needed, then a request for more sponsors must be in writing and approved by the building principal or director and the superintendent.

## Statement of Travel Expenses for Employee Travel

1. Travel expenses affecting **employee** traveling with **no students** will normally be paid after the travel has occurred in accordance with the Administrative Regulations (CISD) -- Travel, Compensation & Benefit: Travel Expense Reimbursement (Guidelines), and Board Policy DEE (Local) -- Expense Reimbursement.
2. On rare occasions, a check for employee travel will be issued after submittal of a purchase requisition and *prior to* when the employee is scheduled to travel if the employee is unable to incur the cost of meals. All receipts and extra cash must be immediately returned and accounted for to the Business Office after returning from the trip.
3. Persons traveling either at the District's expense or during school time must have prior approval from the appropriate administrator(s).
4. The Statement of Travel Expenses should be in the Business Office within five (5) days after the trip. Complete a "Statement of Travel Expenses" form for each trip, which is available under District-Wide forms on the District's Website. Complete all of the appropriate blanks concerning the travel **including the departure and return date/time**. Attach an itemized hotel receipt if you are requesting reimbursement for lodging expenses to the "Statement of Travel Expenses" form. The person requesting reimbursement must sign the "Statement of Travel Expenses" form. The building principal or director must approve the form before it is sent to the Business Office for processing. (Object Code 6411) Travel expense reimbursement will be made in accordance with the District's approved Compensation & Benefit: Travel Expense Reimbursement (Guidelines) which are on the back of "Statement of Travel Expenses".
5. Meals for employee traveling with no students overnight shall be reimbursed at a rate of \$36.00 per day for meals when the "Employee's Meal Ledger" is filled out. The following is the approved Texas Comptroller's daily meal and Hotel rates:

### **MEAL ALLOWANCE**

1:00am to 9:00am - \$9.00 Breakfast  
9:01am – 5:00pm - \$12.00 Lunch  
5:01pm – 12:59am \$15.00 Dinner/Supper

### **HOTEL ALLOWANCE**

**\$85 per day, including city taxes (NOTE: it is often difficult to find hotels at this rate as the event date nears; Plan ahead)**

### **Vehicles**

Appropriate District vehicles should be used for authorized travel and staff development. Reservations need to be made in advance of the trip using the Transportation Form from the district website. When more than one District employee is scheduled to attend a meeting or seminar, the District expects the employees to share transportation. In the event that a District vehicle is not available, or due to unusual circumstances, mileage may be reimbursed for personal vehicle use with prior administrative approval.

## Returned Purchase Requisitions and Statement of Travel Expenses Forms

1. Purchase requisitions and "Statement of Travel Expenses" forms usually take three days to process. A purchase requisition or "Statement of Travel Expenses" form will be returned to the originator when one of the following occurs:
  - A. The form is not readable.
  - B. The form is not properly filled out.
  - C. The needed travel receipts are not provided with the "Statement of Travel Expenses."

## Transportation Requests

1. Transportation requests for any type of school owned vehicle should be requested from the Transportation Office at least **two weeks** in advance of the trip using the Transportation form on the CISD home page. School owned vehicles are charged to the campus or organization by each mile the vehicle is used based on the following rate plus any abnormal or unnecessary damage that occurs.

School Bus 70¢ per mile

Smaller than school bus 35¢ per mile

2. Bus drivers must be certified to drive a school bus by the State of Texas and have a valid CDL Driver License (Class B CDL with air brakes, passenger, and school bus endorsements). Drivers are responsible for any damage, both physical and bodily, when negligence is proven. Athletic and UIL buses are normally driven by the coaching or sponsoring staff. On other trips, driving arrangements need to be made with the building principal and Transportation Director.

4. Charter buses may be leased at the discretion of the building principal or director and will be subject to budget limitations. When chartered buses are used, it will be solely the responsibility of the building principal or director to make all arrangements for the buses and to make sure the budget will support the expenditure. Copies of the following items **must** be turned in to the Business Office at least **two weeks** in advance of the trip:
  - A. Contracts and/or Agreements with the charter bus company
  - B. Insurance Coverage of the charter bus company
  - C. Itinerary of Trip
  - D. Number of Passengers and Names of Sponsors

## Work Request/Work Planning Forms

1. When there is a need for maintenance or repair work to be done, submit the request using the Maintenance Request Form on the CISD home page. If this request is for "special work" beyond regular repair and upkeep, then a budget code must be provided for the materials related to the "special work". The building principal will approve or disapprove the request.
2. Any situation that needs to be taken care of immediately because it is **dangerous** or **hazardous** should be reported to the building principal or administrative director who should call the Maintenance Office for immediate response.

**3. No changes of any type should be made to any building or facilities within the school district without written permission from the Superintendent of Schools.**

## **Requisition for Use of School Facilities**

1. **Any use of the school facilities before or after normal school hours** must be requested by filling out a “**Requisition for Use of School Facilities**” form. This form is usually available in the building principal’s office. These forms can also be obtained from the Business Office or on the CISD web site. The individual making the request will be responsible for complying with the rules and regulations for the use of a school facility. The individual making the request should sign the “Requisition for Use of School Facilities” form and give it to the building principal. The building principal should sign the request and forward it to the Business Office for final approval.

2. The “Requisition for Use of School Facilities” needs to be in the Business Office at least **two weeks** in advance of the requested date of use.

## **Security**

1. Any break-ins shall be reported immediately to the building principal whether damage is noted or not. The building principal will notify the Maintenance Director so that any damage can be assessed and the building can be secured.

2. Any vandalism or defacing of school district property shall be reported to the building principal. The building principal will notify the Maintenance Director so that any damage can be assessed and arrangements can be for clean up or repair.

## **Fixed Asset & Property Controlled Items**

In order to meet state accounting guidelines and have adequate documentation for insurance purposes, it is necessary for each campus to accurately account for all fixed assets and property controlled items purchased through District funds, school activity funds and/or contributed from such organizations as PTA, Booster Clubs, etc. Fixed assets and property-controlled items are items that are tangible in nature; have a life longer than two years; are of a significant value at the time of purchase; and/or may be reasonably identified and controlled through a physical inventory system. They include furniture, computer equipment, audio-visual equipment, and other equipment that is intended to be held or used over a long period of time. The purchase of library books are considered property-controlled items if the books are to be catalogued and controlled by the library.

### **Purchase of Fixed Assets or Property Controlled Items from an Activity Fund**

Fixed asset or property-controlled items may be purchased indirectly with student, teacher, or club activity funds. The school may choose the particular piece of equipment and vendor (as long as district purchasing and bidding guidelines are met) but may not issue a check to the vendor nor order the item directly.

The purchase of a fixed asset property-controlled item is accomplished by preparing a district purchase requisition (as if purchasing the item from district budgeted funds)

including the expenditure code 199-41-6499-05-XXX-X-11-1-00 for the equipment. The purchase requisition is then sent with the campus's check payable to Chillicothe ISD to the Business Office. The Business Office will deposit the check in the PO Clearing-Activity Funds account.

The purchase requisition will be processed as normal creating a purchase order to be sent to the vendor. Chillicothe I.S.D. will refund the school activity fund if the final delivery cost is less than the original campus activity check. If the final delivery cost is greater than the original check, then the school activity fund will be billed for the difference. The item will be added to the District's fixed asset or property controlled inventory records, and will be considered as property of the Chillicothe Independent School District; however, the item will remain on the campus where it was purchased.

### **Purchased or Donated from an Outside Group**

If an outside group such as a PTA or Booster Club plans to purchase a fixed asset or property controlled item for a school, it is recommended that the principal have the outside group purchase the item through the Chillicothe ISD by following the above Activity Fund procedures. Whenever a parent or outside group donates a fixed asset or property controlled item to the school, a memo should be sent to the Business Office so the item may be added to the inventory. The memo should include a complete description, model number, serial number, dollar value of the item, and the room/campus where the item will be stored.

## **General Fixed Assets & Property Controlled Items List**

### Property Controlled Items

#### **All Furniture including:**

beds, bookcases, cabinets, carts, chairs, desks (students & teachers), podiums, portable chalkboards, racks, room dividers, stools, tables, etc.

#### **Technology Equipment includes:**

Computers and Printers (The computer monitor is considered as part of the computer system.) Software is considered a supply item and not a property controlled item. Audio-Visual Equipment including cameras (any value), projectors, stereos, televisions, or any equipment costing \$500 or more.

#### **Other Equipment including:**

air compressors, audiometers, major auto shop machines/equipment, copy machines, dishwashers, laundry dryers, floor scrubbing/polishers, freezers, hot food tables/carts, kilns, lamination machines, major lawn equipment, microscopes, mimeographs, musical instruments, PA systems, refrigerators, scanner/mark readers, major science equipment, sewing machines, spirit duplicators, stoves/ovens, major vacuum cleaners, laundry washers, major welding and metal trade equipment, wood shop machines/equipment, and etc. or any equipment costing \$500 or more.

## **Fixed Assets Items**

Includes furniture and equipment with a unit cost of \$5,000 or more and an estimated useful life of one or more years.

Vehicles (6631) with a unit cost of \$5,000 or more

Furniture (6635) with a unit cost of \$5,000 or more

Technology Equipment (6636) with a unit cost of \$5,000 or more

Other Equipment (6639) with a unit cost of \$5,000 or more

## **Activity Funds and Fund Raising**

All Fund Raising activities must be first approved by the Campus Principal and by the Superintendent, even if the event benefits a non-profit organization. The Principal and sponsor are responsible for the administration of student funds. Funds collected by student groups shall be used only for purposes authorized by the organization or upon approval of the sponsor. The Fund Raising Activity Request form and the Activity Fund Check Request form are located on the District's Website under District-wide Forms and Information. See also CFD (Local) in Board Policy, or contact the Business office for more information.

## **Procedures for Handling Cash**

### **TEACHERS AND OTHER NON-OFFICE STAFF**

- 1. Advise your principal/director that you are collecting funds and for what purpose.** He/she will make sure you have a receipt book.
- 2. Count money in the presence of the one turning in the money.** This is the first step in the process of making sure the right amount is deposited into the bank. ALWAYS HAVE 2 COUNTERS!
- 3. Write a receipt to everyone that turns in money to you.** If you need a receipt book, talk to your principal about getting one. By accepting a receipt from you, the recipient acknowledges that the amount is correct.
- 4. Turn the money in to the office every day.** You should not be responsible for the funds any longer than necessary. Know how much you are turning in.
- 5. Do not take money home for safe keeping.** This puts you at too much risk if any money is missing.
- 6. Count the money with the campus principal or secretary.** This will ensure that the correct amount is going from you to the secretary.
- 7. Get a receipt from the campus principal or secretary.** This is the documentation that shows that you both agree that the correct amount was turned in.
- 8. Check often to be sure the funds are deposited into the proper account.** This should eliminate funds being deposited incorrectly and having to go back weeks later and track them down.

*District employees are considered to be public servants and are subject to Title VIII of the Penal Code regarding offenses against public administration. The designation of public servant increases an offense of theft, for the purpose of punishment, to the next higher category of offense if at trial it is established that the actor was a public servant at*

*the time of the offense and the property appropriated came into actor's custody, possession or control by virtue of this status (Section 31.01, Texas Penal Code).*

## **Procedures for Handling Cash**

### **OFFICE STAFF**

- 1. Be aware of any fundraising activities on your campus.** That way you will know to expect money to be coming in to your office
- 2. Count money in the presence of the one turning in the money.** This will ensure that you receive the right amount of money.
- 3. Write a receipt to everyone who turns in money to you.** This includes staff turning in fundraising money. The receipt you write to staff members should agree with the total receipts that this person wrote to all the people that turned in money to her/him. When you give out a receipt, this documents how much money was turned in. Acceptance of the receipt validates that the amount of money received is correct.
- 4. Keep money in a secure location that is kept locked at all times.** Do not give out combinations or keys to anyone. You and your principal are the only ones who should have access to that money.
- 5. Deposit money as often as necessary.** This may be daily, but it must be at least twice each week.
- 6. Do not leave money in the office overnight or over the weekend.** If cash is stolen, there are no district funds that can be used to make it up.
- 7. If the PTCO is having a fundraiser on your campus, you should not be responsible for the money that comes in.** You may keep it locked up in the office, but a PTCO member should pick it up daily and deposit it. **No one in the district can be responsible for these funds.**

## **Budget Code Numbers -- 2011-2012**

### **Fund Codes Campus Codes**

#### 199 - General Fund

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements. This fund classification is also used to record transactions involving the instructional facilities allotment for lease-purchase related purposes (Fund Code 699, Debt Service Fund, is used to record transactions involving the FSP instructional facilities allotment for bonded indebtedness (voter approved debt) related purposes). Any locally defined codes that are used at the local option are to be converted to Fund 199 for PEIMS reporting.

#### 211 - ESEA, Title I Part A - Improving Basic Program

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education)

**Note:** This fund code is also used for ESEA Title I, Part D, Subpart 2 - LEA programs with locally operated correctional facilities and Title I – School Improvement Program.

#### 224 - IDEA - Part B, Formula (Special Education)

This fund classification is to be used to account, on a project basis, for funds granted to operate educational

programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) subgrants. (84.027) (U.S. Department of Education)

240 - National School Breakfast & Lunch Program

This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). The Food Service Fund is considered a Special Revenue Fund if it meets the following criteria:

- User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.

- The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.

- The school district does not intend for the Food Service Fund to be self-sustaining.

This fund may have a fund balance not to exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes. (10.553, breakfast; 10.555, lunch)

255 - ESEA, Title II Part A - Teacher and Principal

This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement. (P.L. 107-110) (84.367A) (U.S. Department of Education)

270 – REAP Small Rural School Achievement Program

These funds may be used to carry out activities authorized under one or more of the following federal programs: Title I Part A; Title II Part A and D; Title III; Title IV Part A and B; and Title V Part A. These funds may be spent for any purpose that meets the guidelines for any of the aforementioned programs.

287 – Education Job Fund (2010-2012 only)

This fund was authorized by the federal government to save or create education jobs. They will expire at the end of the 2011-2012 school year.

816 – Scholarship Fund

This fund is used when donations are made for students' college scholarships.

**Function Codes**

- 11 - Instruction
- 12 - Instructional Resources & Media Services
- 13 - Curriculum & Instructional Staff Development
- 21 - Instructional Leadership
- 23 - School Leadership
- 31 - Guidance, Counseling & Evaluation Services
- 32 - Social Work Services
- 33 - Health Services
- 34 - Student (Pupil) Transportation
- 35 - Food Services
- 36 - Cocurricular/Extracurricular Activities
- 41 - General Administration
- 51 - Plant Maintenance & Operations
- 52 - Security & Monitoring Services
- 53 - Data Processing Services
- 71 - Debt Service
- 81 - Facilities Acquisition & Construction

**Object Code (Major Classifications)**

- 6100 - Payroll Cost
- 6200 - Professional & Contracted Services
- 6300 - Supplies & Materials
- 6400 - Other Operating Cost
- 6500 - Debt Services
- 6600 - Capital Outlay-Land, Buildings & Equipment

**Program Intent Codes**

- 11 - Basic Education Services
- 21 - Gifted & Talented
- 22 - Career & Technology
- 23 - Services to Students with Disabilities (Sp.Ed.)
- 24 - Accelerated Education
- 25 - Bilingual & Special Language Programs
- 26 - Non-disciplinary AEP Basic Services
- 27 - Non-disciplinary AEP Compensatory Ed.
- 28 - Disciplinary AEP Basic Services
- 29 - Disciplinary AEP Compensatory Education
- 30 - Title I, Part A School Wide-Compensatory
- 91 - Athletics & Related Activities
- 99 - Undistributed

**Subject Span Codes**

- 0 - None
- 1 - Basic Education Services
- 2 - Language Arts
- 3 - Fine Arts
- 4 - Social Studies
- 5 - Math
- 6 - Drivers Education
- 7 - Physical Education
- 8 - Communications
- 9 - Science

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Fund - Function - Object - Sub/ - Campus/ - Fiscal - Program - Subject - Project  
Number - Code - Code - Object - Org. - Year - Intent - Span - Code

## Function Code #

11 - **INSTRUCTION** - includes those expenditures directly related to the activities of instructing pupils within the classroom. (The school's main copiers lease/rental agreements and supplies should be coded here. Audio-Visual supplies and repair that are for a department and NOT for the whole school are also to be coded here.)

12 - **INSTRUCTIONAL RESOURCES & MEDIA SERVICE** - includes the expenditures directly related to the libraries and other major facilities dealing with instructional and media materials maintained in a central location for COMMON use.

13 - **CURRICULUM DEVELOPMENT & INSTRUCTIONAL STAFF DEVELOPMENT** – includes the expenditures related to in-service training and other staff development involving instructional related personnel. Also, this function includes research and development activities relating to the instructional program. (The supplies and equipment necessary to support the Director of Curriculum and her supplies should be coded here.)

21 - **INSTRUCTIONAL LEADERSHIP** - includes the expenditures related to the district-wide activities that include the managing, directing, supervising, and leadership of the instructional staff and instructional programs. (The supplies and equipment necessary to support the Director of Technology, Instructional Officer, Special Education Director, and Career & Technology Coordinator and their clerical help and supplies should be coded here.)

23 - **SCHOOL LEADERSHIP** - includes those expenditures for the managing and general leadership of a school campus. (The materials, supplies, and equipment used in the principal's office to manage and operate the school should be coded here.) - Examples: Pupil Attendance Records Supplies, Principal's Computer Reports Supplies, Grade Reporting Supplies, etc.)

31 - **GUIDANCE, COUNSELING AND EVALUATION SERVICES** - includes the expenditures related to the assessing and testing of students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. (The supplies and equipment necessary to support the guidance counselors and their clerical help should be coded here. Also, Special Education related services for appraisers, psychologists, etc. are to be coded here.)

32 - **SOCIAL WORK SERVICES** - includes the expenditures for the activities that investigate and diagnose student social needs and promote and improve school attendance of students.

## Chillicothe Independent School District

Budget Code Numbers -- 2011-2012

### Function Code # (continues)

33 - **HEALTH SERVICES** - includes those expenditures for the purpose of providing physical health services to students. (Includes cost for the school nurses, other medical, dental, optical services, inoculations, etc.)

34 - **STUDENT (PUPIL) TRANSPORTATION** - includes the expenditures related to providing transportation of students to and from school.

35 - **FOOD SERVICES** - includes the expenditures relating to food service operations including the cost of the food, labor, transportation, and storage of food, and any other expenditures necessary for food preparation to provide food to students and staff. (ONLY to be used with **FUND 240**)

36 - **COCURRICULAR/EXTRACURRICULAR ACTIVITIES** - includes the expenditures for extracurricular or other purposes that are not essential in the delivery of services for instruction. (ONLY to be used with **FUND 189**)

COCURRICULAR ACTIVITIES - (Program Intent Code 91) -- are those activities that are not essential to instruction but enhance the curriculum.

EXTRACURRICULAR ACTIVITIES - (Program Intent Code 99) -- are those activities that do not enhance the instructional programs such as athletics or exist because of athletics.

41 - **GENERAL ADMINISTRATION** - includes the expenditures for managing or governing the school district as an overall entity.

51 - **PLANT MAINTENANCE & OPERATIONS** - includes the expenditures to keep the physical plant and grounds open, clean, comfortable, and in an effective working condition and state of repair.

52 - **SECURITY & MONITORING SERVICES** - includes the expenditures to keep students and staff surroundings safe.

53 - **INFORMATION TECHNOLOGY SERVICES** - includes the expenditures for noninstructional data processing services, whether in-house or contracted such as RSCCC Student Attendance & Grading Program.

71 - **DEBT SERVICE** - includes the expenditures for the retirement of recurring bonds, capital lease principal, other debts, debt related service fees, and all debt interest.

81 - **FACILITIES ACQUISITION & CONSTRUCTION** - includes the expenditures for the acquiring, equipping, and/or making additions to real property and sites. This includes the cost for land and buildings, remodeling or construction of buildings, initial installation or extension of service systems and other equipment.

#### **Object Code #**

#### **6100's - PAYROLL COSTS**

6122 – SALARIES AND WAGES FOR SUPPORT STAFF SUBSTITUTES

6121 - EXTRA DUTY PAY / OVERTIME - SUPPORT PERSONNEL

Both of these include fees and expenses paid to employees serving as bus drivers or game officials (referees, umpires, etc.), ticket takers, contest judges, etc. (These object codes pay the bus driver if you use a school district bus or van for a field trip or in a cocurricular activity trip.)

**6200's - PURCHASED & CONTRACTED SERVICES** - includes the services that are rendered by firms, individuals, and other organizations, that are NOT connected to the local school district. Normally, professional and contracted services represent a complete service that is rendered for the local school district, and no attempt should be made to separate labor from supplies. (These types of accounts CAN NOT be used for the in house repair of items. These funds MUST be used for **OUTSIDE** services.)

6211 - LEGAL SERVICES

6212 - AUDIT SERVICES

6213 - TAX APPRAISAL AND COLLECTION

6219 - OTHER PROFESSIONAL SERVICES - including fees, expenses, and travel paid to nonemployees of the local school district serving as a consultant. This category also includes game officials (referees, umpires, etc.), ticket takers, contest judges, etc.

6222 - STUDENT TUITION - PUBLIC SCHOOL

6229 - TUITION AND TRANSFER PAYMENTS

6239 - REGIONAL EDUCATION SERVICE CENTER SERVICES - including all contracted services performed by the Regional Service Center

6259 - CONTRACTED MAINTENANCE & REPAIR; UTILITIES-WATER, WASTEWATER TREATMENT & SANITATION (Local); UTILITIES-TELEPHONE, FACSIMILE & TELECOMMUNICATIONS CHARGES (Local); UTILITIES-ELECTRICITY (Local); UTILITIES-GAS & OTHER FUELS FOR HEATING & COOLING (Local); OTHER UTILITIES & BUILDING SECURITY SERVICES

6269 - RENTALS - OPERATING LEASES

6299 - MISCELLANEOUS CONTRACTED SERVICES

**6300's - SUPPLIES & MATERIALS**

6311 - GASOLINE & OTHER FUEL FOR VEHICLES (including Buses)

6319 - SUPPLIES FOR MAINTENANCE & OPERATION

6321 - TEXTBOOKS

6329 - READING MATERIAL & LIBRARY BOOKS - including reference books, paperback books, magazines, periodicals, and newspapers are examples of this code. (Library hardback books that are to be catalogued in and issued from a library are now recorded under this code.)

6339 - TESTING MATERIALS

6341 - FOOD - Food Service

6342 - NON-FOOD - Food Service

6344 - USDA DONATED COMMODITIES

6349 - OTHER FOOD SERVICE SUPPLIES - Food Service

6399 - GENERAL SUPPLIES - includes office and instructional consumable supplies and materials such as paper, toner, pencils, tape, pens, markers, workbooks, forms, postage, diskettes, video tapes, cassette tapes, software, filmstrips, ribbons, etc.