

**Fort Stockton
Independent
School District**

**Internal Controls
and
Procedures Manual**

2010-2011 School Year

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The following are the General Business Office procedures for local, state and federal funds.

The forms addressed can be found on the District's web site and on the W Drive at W:\Forms.

Purchase Requisitions and Purchase Orders

1. 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 RSCCC/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. All purchases of supplies and equipment should be made from vendors listed on an approved vendors list. The items requested should be written on the purchase requisition form in the space provided. 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 Routing Form (purple) should be attached by the originator, stapled with the documents pertaining to requisition.
2. Once a purchase requisition is entered into RSCCC/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 central office administration. 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. Any required attachments will be matched with the purchase order and mailed/faxed to the vendor to complete the order. Purchase requisitions usually take approximately one week to process from the time they are submitted by the originator.
3. All items ordered will be received by ordering campus or department unless other delivery methods are required. When all items in stock on a purchase order have been received at your campus location, please sign the PINK confirmation copy of the purchase order in the "**Received By**" box located in the bottom right section. Return this form to the Business Office as soon as reasonably possible.
4. If you have ordered an item from a 66XX object code (Capital Outlay) or a property controlled item, you need to be sure that you keep all inventory information on file, as Business Office will need to be notified. (Examples of information that could be requested: description of the item, model number or name, building/campus number, room number or name, and the serial number, if available.)
5. 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 **administrative director**. Please call the Business Office if you need assistance with an emergency purchase order.
6. **The Business Office cannot write a check from a purchase requisition only and 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** the Business Office **must** have the invoice or a signed letter attached to the purchase requisition(s) stating the following:

- A. the department receiving the service
- B. the service to be provided
- C. when the service is to be provided
- D. the organizations and/or individuals providing the services and their social security or federal identification number (W-9 for file)
- E. the amount of 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.**
8. The school district follows policies and procedures that preclude charging federal award programs with unallowable costs and expenditures in compliance with the terms of OMB Circular A-87 as referenced in FSISD Grants Management Procedures.

Credit Card Purchases

Fort Stockton ISD has charge accounts with Wal-Mart. The Business Office has cards assigned to each campus/department. A purchase order is necessary in order to check a card out. A tax exempt/ID card is needed along with the Wal-Mart card. These cards and the original purchase receipts are to be returned to the campus or department. Office personnel are responsible for returning the original receipts to the Business Office as soon as reasonably possible. These cards cannot be used for anything other than authorized District purchases.

Bank Charge Cards

Fort Stockton ISD has VISA cards available for authorized purchases and travel, including but not limited to staff development and student trips. A VISA card request form must be completed and approved in order to check out a card which can be used to secure hotels and registration for pre-approved trips. Bank cards will not be used for meals. On rare occasions, it may be used with permission from the Business Office to expediently secure supplies, but not as a standard practice.

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.

Competitive Bid/Purchasing Contract Laws

1. The Texas Education Code Section 44.031(a) and CH (Legal) policy states the following:

... all school district contracts, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method, of the following methods, that provides the best value for the district:

- (1) competitive bidding;
- (2) competitive sealed proposals;
- (3) a request for proposals, for services other than construction services;
- (4) an interlocal contract;
- (5) the reverse auction procedure as defined by Section 2155.062(d), Government Code; or
- (6) the formation of a political subdivision corporation under Section 304.001, Local Government Code.

This means that purchases by the **entire school district** for the entire financial year (September 1 to August 31) are grouped together by like items (i.e. office supplies, computer supplies, audiovisual equipment, sports supplies, etc.) and are considered a violation if the competitive bidding and purchasing contract laws are not followed.

2. The district has elected to use the competitive bidding and "Interlocal Contract" methods to meet this requirement. These methods have generated the different "**APPROVED VENDOR LISTS**" detailed in the later sections of the comprehensive procedure and approved vendor manual. All of the "Approved Vendors" have successfully met the competitive bidding process requirements and are approved to accept orders placed by a District purchase order. Therefore, all materials, supplies, and equipment orders for the school district **should** be ordered from one of the vendors on an "Approved Vendor List". When using an "Approved Vendor List", it is necessary to compare prices, services, and a vendor's past performance in order to meet the "lowest responsible bidder" requirement of the competitive bid and purchasing contract laws. If there is a valid and compelling reason to make a purchase from a vendor not on an approved vendor list, please contact the Business Office for instruction. In comparing quotations, you should take into account the following criteria: price, service quality or value, delivery time, and a vendor's past performance.
3. There is a **criminal penalty** for any trustee, officer, agent, or employee who violates the competitive bidding and purchasing contract laws knowingly or intentionally. The criminal offense is a Class B misdemeanor for moral turpitude and requires the immediate removal of the officer or employee for four years from public employment after the date of conviction. In addition, a conviction for moral turpitude can result in the loss of a teaching or administrative certificate. Remember, the entire District is evaluated when looking for competitive bid and purchasing violations.

District Approved Local Vendors Lists

Region 18 ESC Cooperative Bids

Texas Local Government – Buy-Board

(<http://www.buyboard.com>)

Please contact the Business Office for Buy-Board ordering.

The Cooperative Purchasing Network

(<http://www.tcpn.org>)

State of Texas Department of Information Resources

(<http://www.dir.state.tx.us>)

State of Texas CO-OP Purchasing

(<http://www.window.state.tx.us/procurement/prog/coop/>)

Texas Multiple Award Schedule
[\(http://www.window.state.tx.us/procurement/prog/txmas/\)](http://www.window.state.tx.us/procurement/prog/txmas/)

TIPS/TAPS Cooperative Purchasing System
www.tips-usa.com

Statement of Travel Expenses for Student Travel

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:

Fort Stockton Independent School District
Business Office
101 West Division
Fort Stockton, TX 79735

The District is exempt from state sales tax. If you are in doubt about the restaurant or motel's policy concerning direct billing, it is recommended that you call ahead and make arrangements for direct billing or make alternative plans. Please be sure you have Tax ID Form with you. You can obtain this form from the Business Office or the district's W Drive.

1. 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 accounted for and **immediately** returned to the Business Office after returning from the trip. Receipt Envelope will be provided you by the Business Office and must be returned by campus secretary once all receipts have been turned in and logged.
2. Meals for student travel and sponsoring staff traveling with the students should be kept at a moderate price. **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.**

MEAL ALLOWANCE **\$25.00 per day**

3. **The number of students and sponsors who received a meal must accompany all student group "Statement of Travel Expenses" forms.** This count of students and sponsors must balance with the number of meals served on the restaurant receipt.
4. Travel expenses should be in the Business Office as soon as possible after the trip. Complete the "Statement of Travel Expenses – **Brown Envelope Form**" for each purchase order. Include the **complete name, address, and zip code and phone number** for the establishment. Complete all of the appropriate blanks concerning the travel, including the departure and return date/time on attached travel request form. Include the bill or statement from the restaurant or motel to the "Brown Envelope Form". The main sponsoring staff member who fills out the requisition will be responsible for the "Brown Envelope Form". The building principal or director (or designee) must approve the completion of all receipts before it is sent to the Business Office for processing. (Object Code 6412).

Statement of Travel Expenses for Employee Travel

1. In accordance with FSISD travel guidelines, a check for employee travel will be issued after submittal of an approved travel form and purchase requisition prior to when the employee is scheduled to travel. All receipts and extra cash must be immediately accounted for and returned to the Business Office after returning from the trip.
2. Persons traveling either at the District's expense or during school time must have prior approval from the appropriate administrator(s). All such requests to travel must be entered in AESOP for approval. Campus office staff should check to be sure this is completed.
3. Meals for employee traveling with no students overnight may be reimbursed up to \$35.00 per day for meals when the "Employee's Meal Ledger" and receipts are attached. The following is the daily meal allowance:

MEAL ALLOWANCE

Leaving before 6:00 a.m. - \$ 8.00 Breakfast

Leaving before 11:00 a.m. - \$11.00 Lunch

Leaving before 3:00 p.m. - \$16.00 Dinner/Supper

4. Travel expenses should be in the Business Office as soon as possible after the trip. Complete the "Statement of Travel Expenses – *Brown Envelope Form*" for each purchase order. Include the **complete name, address, and zip code and phone number** for the establishment. Complete all of the appropriate blanks concerning the travel, including the departure and return date/time on attached travel request form. Include the bill or statement from the restaurant or motel to the "Brown Envelope Form". The traveling staff member who fills out the requisition will be responsible for the "Brown before it is sent to the Business Office for processing. (Object Code 6411).
5. Appropriate District vehicles should be used for authorized travel and staff development. Reservations need to be made in advance of the trip using the Request to Travel Form. When more than one District employee is scheduled to attend a meeting or seminar, the District encourages 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. Please attach documentation to the travel reimbursement request. Detailed information concerning travel may be found on the District's website and at W:\Forms/Travel.
6. Employees who qualify for in-district mileage reimbursement should submit requests in a timely manner.

Returned Purchase Requisitions and Travel Expense Forms

1. Purchase requisitions and "Permission to Travel" forms usually take one week to process. A purchase requisition or "Permission to Travel" 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 item or items requested are not available from a District's "Approved Vendor".
 - D. The needed travel receipts are not provided with the "Brown Envelope".

Transportation Request

1. Transportation requests for any type of school owned vehicle should be requested from the transportation Office at least 10 days in advance of the trip using the “Permission to Travel Request Form” link on the forms page on FSISD web-site. School owned vehicles are charged by each mile the vehicle is used based on the following rate plus any abnormal or unnecessary damage that occurs. School Bus \$1.00 per mile. Smaller than school bus 50¢ 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 trip buses are normally driven by the coaching staff. On other UIL trips, driving arrangements need to be made with the building principal or director and the Transportation Director.
3. 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 with “Permission to Travel Form” 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

Maintenance Work Order Forms

1. When there is a need for maintenance or repair work to be done, submit the request using the link on the FSISD home page or link on your desk top. 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 in the Maintenance Request Form approval path. Approval path then goes to district Superintendent.
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. (The Maintenance Office phone number is 336-4037)
3. **No changes of any type should be made to any building or facilities within the school district without written permission from the Superintendent.**

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 available in the building principal’s office. These forms can also be obtained on the FSISD 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 complete and sign the “Requisition for Use of School Facilities” form and give it to the building principal. The building principal should approve and sign the request and forward it to the superintendent for final approval.
2. The “Requisition for Use of School Facilities” needs to be in the Superintendent’s Office at least **two weeks** in advance of the requested date of use.

Security Systems

1. All buildings within the school district are equipped with a security system. Any employee who enters a building should check to be certain that the security system has been disarmed. When leaving a building, if you are **the last person to leave**, check to be sure the security system has been turned on. A monitoring company along with the Fort Stockton City Police Department will respond to any breach of security at any of the school district's buildings. If you have any problems with the security system at any building, please call the Maintenance Office, Personnel Office, or the number listed inside the security box to get help. If you set an alarm off accidentally, please call the Maintenance Office, Personnel Office, or the number listed inside the security box, as soon as possible, so we can contact the people who are responding to the alarm.
2. Any break-ins shall be reported immediately to the building principal whether damage is noted or not. The building principal will notify the Maintenance Office so that any damage can be assessed, and the building can be secured.
3. Any vandalism or defacing of school district property shall be reported to the building principal. The building principal will notify the Maintenance Office so that any damage can be assessed, and arrangements can be for clean up or repair.

General Fixed Assets and Property Controlled Items

In order to meet state and federal 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 PTO, 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.

Purchased or Donated from an Outside Group

If an outside group such as a PTO 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 Fort Stockton I.S.D. 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.

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

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

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

Records Management

The District will follow the Records Retention Schedule as stated in CPC (Local).

Grant Retention Records

Financial and program records, supporting documents, statistical records, and all other records pertinent to program regulations on the grant award must be retained for a period of Fiscal Year End + 5 years. With a pending audit, all records must be retained until audit is settled.

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 forms are located at W:\Forms. 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.
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 secretary in the office.** This will ensure that the correct amount is going from you to the secretary.
7. **Get a receipt from the 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 the money in.** 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. A receipt 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 a 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 PTO 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 PTO member should pick it up daily and deposit it. No one in the district can be responsible for these funds.
8. **Petty cash** should be balanced and replenished monthly and reconciled at the end of the fiscal year. Grant funds may not be used for petty cash.

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)

Fort Stockton Independent School District
Budget Code Numbers -- 2010-2011

Fund Codes

197 - Pinon
199 - General Fund - Local Maintenance
211 - Title I Part A
212 - Title I Part C - Migrant
224 - IDEA - Part B, Formula
225 - IDEA - Part B, Formula
240 - Nation School Breakfast & Lunch Program
244 - Career & Technology Education, Carl Perkins
255 - ESEA, Title II Part A - Teacher and Principal
263 - Title III, LEP
266 - Stabilization Funds
279 - ARRA Title II, D
283 - IDEA - B Formula ARRA
284 - IDEA - B Pre-school ARRA
285 - Title I Part A - ARRA Stimulus
404 - Student Success Initiative
411 - Technology Allotment
599 - Debt Service
863 - Payroll Clearing Account

Function Codes

11 - Instruction
12 - Media Center
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 - Co Curricular/Extra-Curricular Activities
41 - General Administration
51 - Plant Maintenance & Operations
52 - Security & Monitoring Services
53 - Data Processing Services
61 - Community Services
71 - Debt Service
81 - Facilities Acquisition & Construction
91 - Contracted Services Between Schools WADA
99 - Other Intergovernmental Charges

Campus Codes

001 - Fort Stockton High School
041 - Fort Stockton Middle School
101 - Fort Stockton Intermediate School
102 - Alamo Elementary School
104 - Apache Elementary School

Organizational Codes

699 - Summer School
701 - Superintendent's Office
702 - School Board
703 - Tax Cost
748 - Administrative Services
749 - Direct Cost of District Administration
750 - Indirect Cost Business & Personnel Office
980 - Department of Instruction & Curriculum
981 - Special Services
982 - Media Center
983 - Health Services
984 - Technology
985 - Butz
986 - Athletics
987 - Bilingual/TAKS Services
988 - Food Services
990 - Maintenance
991 - Mech. Maintenance
992 - Warehouse
993 - Transportation
994 - Maintenance Bond
999 - Undistributed

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 Education
28 - Disciplinary AEP Basic Services
29 - Disciplinary AEP Compensatory Education
30 - Title I, Part A - School Wide Compensatory
31 - High School Allotment
91 - Athletics & Related Activities
99 - Undistributed

Fort Stockton Independent School District
Budget Code Numbers -- 2010-2011

199	11	6399	00	001	1	11	1	00
Fund Number	Function Code	Object Code	Sub Object	Campus/ Organization	Fiscal Year	Program Intent	Subject Span	Project Code

Fund Code #

197 Pinon Fund

199 Local Fund

240 Food Service Local Fund

411 Technology Local Fund for Technology Allocation

Function Code #

11 - INSTRUCTION - includes those expenditures directly related to the activities of instructing pupils within the classroom. (The school's main copier's 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 Curriculum Peer Facilitators and their clerical help and 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, assistant principal's, and the clerical help'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.)

Fort Stockton Independent School District
Budget Code Numbers -- 2010-2011

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.

33 - **HEALTH SERVICES** - includes those expenditures for the purpose of providing physical health services to students. (Includes costs 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 non-instructional data processing services, whether in-house or contracted such as RSCCC/TxEIS 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.

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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

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

includes 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.

6223 - STUDENT TUITION - PUBLIC SCHOOL

6229 - TUITION AND TRANSFER PAYMENTS

6239 - REGIONAL EDUCATION SERVICE CENTER SERVICES

includes all contracted services performed by the Regional Service Center

6249 - CONTRACTED MAINTENANCE & REPAIR

6255 - UTILITIES -WATER Local)

6256 - UTILITIES -Gas (Local)

6257 - UTILITIES -Telephone (Local)

6258 - UTILITIES -Electricity (Local)

6259 - OTHER UTILITIES - Sewer and Sanitation (Local)

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

includes 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.)

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6339 - TESTING MATERIALS

6341 - FOOD - Food Service

6342 - NON-FOOD - Food Service

6343 - ITEMS FOR SALE

used for items for sale through vending machines, school stores, etc., and not related to the regular Food Service program

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.

6400's - OTHER OPERATING EXPENSES

6411 - TRAVEL & SUBSISTENCE - EMPLOYEES ONLY

6412 - TRAVEL & SUBSISTENCE - STUDENTS

6413 - STIPENDS - NON-EMPLOYEES

6419 - TRAVEL & SUBSISTENCE - NON-EMPLOYEES

6429 - INSURANCE & BONDING EXPENSES

6439 - ELECTION EXPENSES

6494 - RECLASSIFIED TRANSPORTATION EXPENDITURES/EXPENSES

6499 - MISCELLANEOUS OPERATING EXPENSES -

includes fees, dues, awards, diplomas, bid notices, newspaper advertisements, printing charges, etc.

6500's - DEBT SERVICES

6512 - LEASE-PURCHASE PRINCIPAL

6522 - LEASE-PURCHASE INTEREST

6600's - CAPITAL OUTLAY -

includes the expenditures for items that will last longer than 1 year and have a significant value at the time of purchase.

6619 - LAND PURCHASES & IMPROVEMENTS

6629 - BUILDING PURCHASES & IMPROVEMENTS

CAPITAL OUTLAY - with a per unit cost of \$5,000 or more

6631 - VEHICLES

6639 - OTHER EQUIPMENT - with a per unit cost of \$5,000 or more

Budget Planning

Budget Planning

The District follows the Financial Resource Guide guidelines for maintenance and operations.

Grant Budget Planning

When tentative entitlements are received, the budget planning process begins officially with additional communication between program administrators and campuses to gather data needed to create the application to be submitted to TEA (or to Texas Educational Consultative Services for designated grants). Input for budget planning is derived from additional, focused communication with campus principals, other stakeholders, and other program administrators as part of the Comprehensive Needs Assessment. After prioritizing needs based on the CNA findings, goals and objectives are written and strategies are selected based on student needs. Funds are set in the accounting system and account code distributions are verified by the Business Manager. Notification of grant approval is received from TEA via NOGA.

Grant Budget Amendments

Federal and state grants will be monitored for programmatic and budgetary compliance with the approved NOGA. If it becomes necessary to file an amendment due to a need identified by a campus or by a program that was not approved in the initial award and the amendment is within the budget variances of the application, then the amendment will be processed in eGrants (or by TECS consultants for designated grants). The amendment must be officially approved by TEA before the expenditure is allowable.

Grant Budget Review

Grant budgets are to be reviewed regularly to evaluate account code expenditures and to monitor the need for an amendment.

Personnel and Payroll

Personnel

1. Requests for new personnel are initiated only by directors or principals.
2. The Personnel Department requires an employment application to be completed on-line by all applicants and conducts an investigation of prospective new hires that includes background and reference checks, fingerprinting and contact with former employers.
3. Classes of positions and corresponding pay rates are periodically reviewed by the Personnel Department, the Business Manager and Superintendent.
4. Personnel files are maintained for each employee. Files in the Personnel Department contain applications and reference investigations, information on hire date, termination data where appropriate, and other required documentation for federally funded employees.
5. Policies regarding termination or nonrenewal for the processes involved in ending employment in the district can be found in the TASB On-line Policy and are also mentioned in the employee handbook.
6. Personnel files are only accessible to employees working in that department.

Payroll

1. Files in the Payroll Department contain W-4 forms, authorizations for payroll deductions, information on pay rates and positions and benefit applications.
2. Employees are responsible for inputting their own time via Time Clock and this is separated from payroll preparation (for all non-exempt employees).
3. Supervisors or building principals approve time sheets before the sheets are forwarded to the Payroll Department.
4. The Payroll Clerk uses data on time sheets as well as that entered into the computer system by the Campus Secretary to determine paid or unpaid absences. She double-checks computation of hours on time sheets, reviews sheets for approval by a supervisor or principal (including overtime hours,), notes any alterations on time sheets and verifies pay rates.
5. Paychecks are pre-numbered. The starting check number is verified before checks are printed. Check numbers are verified during the reconciliation process by the Business Manager. Checks are MICR-signed by the printer with the School Board President's signature.
6. Wage and Earning Statements are printed for employees utilizing direct deposit.
7. Checks are drawn on an account separate from the general checking account.
8. Check stubs and direct deposit reports contain detailed information on gross pay, withholdings, and deductions.
9. Voided or spoiled checks are marked "Void" and maintained in a file.
10. The Payroll Clerk reconciles gross and net pay amounts on tax returns to payroll registers monthly, quarterly, and annually.
11. After payroll is processed, the entire check is placed in envelopes along with any documentation going to the employees and then placed in a locked vault until they are distributed on payday.
12. Access to payroll records and materials is limited to those with a need for such access.
13. Time and effort documents are maintained in the employee payroll file as applicable.
14. The Payroll Clerk prepares W-2's and reconciles to the general ledger and payroll register the total of W-2 wages, including taxable fringe benefits before W-2 information is printed or transmitted.
15. A separate bank account is used for Payroll.
16. Deposits to the payroll bank account are compared to the payroll register during each pay period and during the reconciliation process.
17. Payment of wages in cash is prohibited.
18. Procedures are in place to ensure that payroll taxes are paid when due (monthly) and that payroll returns are filed as required.
19. Procedures are in place to ensure that other withholdings, such as 403(b) payments, direct deposits, cafeteria plan deductions, etc., are remitted in a timely manner, mostly on a bi-weekly basis.
20. Monthly payroll-related accruals are reviewed by the Business Manager for reasonableness and completeness.