

Conroe Independent School District

Finance Manual

Section 1

Finance and Budgeting

| | | |
|------|--|------|
| I. | THE CODE STRUCTURE..... | 1-1 |
| II. | BASIC SYSTEM CODE COMPOSITION..... | 1-2 |
| III. | FUND CODES AND ACCOUNT GROUPS..... | 1-6 |
| IV. | FUNCTION CODES..... | 1-10 |
| V. | EXPENDITURE OBJECT (account) CODES..... | 1-12 |
| VI. | SUB-OBJECT CODES..... | 1-20 |
| VII. | ORGANIZATION CODES..... | 1-21 |
| VII. | PROGRAM INTENT CODES..... | 1-22 |
| IX. | DISTRICT FIXED ASSET GUIDELINES | |
| | A. Fixed Assets..... | 1-25 |
| | B. Transfers..... | 1-25 |
| | C. Auction..... | 1-25 |
| | D. Donations..... | 1-26 |
| | E. Repair and Replacement..... | 1-27 |
| X. | BUDGET TRANSFER INSTRUCTIONS..... | 1-29 |
| XI. | PETTY CASH REIMBURSEMENT REQUIREMENTS..... | 1-32 |
| XII. | SAMPLE CONSULTANT AGREEMENT..... | 1-33 |

BASIC SYSTEM CODE COMPOSITION

Fund Code

A mandatory **3** digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Example:

A Special Revenue Fund could be coded **211**. The **2** indicates the Special Revenue Fund, the **11** specifies ESEA Title I Part A – Improving Basic Programs.

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Examples:

For the 2007-2008 fiscal year of the school district, an **8** would denote the fiscal year.

An ESEA Title I Part A – Improving Basic Programs grant for the project year from July 1, 2007 through June 30, 2008 would be indicated by an **8**. A grant for the project year from July 1, 2008, through June 30, 2009, would be indicated by a **9**. Therefore, 10 months of the ESEA Title I Part A –Improving Basic Programs grant expenditures would be accounted for under project year **8** and 2 months would be accounted for under project year **9**.

Function Code

A mandatory **2** digit code applied to expenditures/expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Example:

The function “Health Services” is coded **33**. The first **3** specifies Support Services – Student (Pupil) and the second **3** is Health Services.

Object Code

A mandatory **4** digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Example:

Money received for current year taxes is classified in account **5711**. The **5** denotes revenue, the **7** shows Local and Intermediate Sources, the **1** denotes local real and personal property taxes revenue and the final **1** specifies current year levy.

Optional Codes 1 and 2 (Subobjects)

A **2** digit code for optional use to provide special accountability at the local level.

Organization Code

A mandatory **3** digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:

Expenditures for a high school might be classified as **001**. This is a campus organization code that is defined in the Texas School Directory for that high school.

Program Intent Code

A 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Example:

An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

Optional Code 3

A single code that is used at the local option.

Optional Codes 4 and 5

An optional 2 digit code that may be used by the district to further describe the transaction.

FINANCIAL ACCOUNTABILITY SYSTEM FUND CODES AND ACCOUNT GROUPS

Fund codes are the first, second, and third digits in the code structure. The **Fiscal Year** (fourth digit in the code structure) identifies the current fiscal year or the year in which a grant began.

***GENERAL OPERATING FUNDS (1XXX)
(State and locally funded)***

161X Medicaid Funds

181X Athletics Fund

199X General Fund - This fund classification is used to account for transactions in which the local governing board has wide discretion to use as provided by law. The majority of the transactions handled by the District are accounted for in this fund.

***SPECIAL REVENUE FUNDS (2XXX, 3XXX, 4XXX)
(State, locally and federally funded)***

204X ESEA – Title IV – Safe and Drug Free Schools

211X ESEA Title I, Part A

212X Title I, Part C – Education of Migratory Children

215X Title I, Part D, Subpart 2

224X IDEA-B Formula

225X IDEA-B Preschool

226X IDEA-B Discretionary

240X Food Service

242X Summer Feeding Program

244X Vocational Education – Carl Perkins Basic Grant

255X Title II, Part A: Teacher and Principal Training and Recruiting (TPTR)

262X Title II, Part D: Enhancing Education Through Technology

263X Title III, Part A: English Language Acquisition and Language Enhancement

FINANCIAL ACCOUNTABILITY SYSTEM FUND CODES AND ACCOUNT GROUPS

- 265X 21st Century Community Learning Centers
- 269X Title V, Part A: Innovative Programs
- 282X Emergency Response and Crisis Management
- 287X Teacher Supply Reimbursement Grant
- 315X IDEA-B Discretionary Deaf
- 316X IDEA-B Formula Deaf
- 317X IDEA-B Preschool Deaf
- 340X IDEA, Part C, Early Intervention (Deaf)
- 385X Region VI Flow Thru (Visually Impaired)
- 392X Non-Ed Community Based Support Program
- 393X Texas Successful Schools Program
- 394X Life Skills for Student Parents
- 397X Exam Awards – Advanced Placement Incentive Program
- 404X Accelerated Reading & Math Programs
- 409X Texas High School Completion and Success Program
- 411X Technology Allotment
- 413X Telecommunications Infrastructure Fund
- 423X High School Allotment
- 424X Master Reading Teacher Program
- 429X Read to Succeed License Plate Program
- 429X Teacher Educator Excellence Program

FINANCIAL ACCOUNTABILITY SYSTEM FUND CODES AND ACCOUNT GROUPS

435X State Deaf

483X TWC-AT Risk

485X Police Athletic League Youth Enrichment Program

486X CISD Wellness Program

487X Coke Fund

DEBT SERVICE FUND
(Locally funded)

511X Debt Service Fund - This fund must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which an **ad-valorem tax** has been dedicated.

CAPITAL PROJECTS FUND (6XXX)
(Funded through bond proceeds)

628X 1997-99 BOND ISSUES

629X CAPITAL PROJECTS

631X CAPITAL PROJECTS

641X CAPITAL PROJECTS

642X CAPITAL PROJECTS

643X CAPITAL PROJECTS

699X 1999 CAPITAL PROJECT FUND

PROPRIETARY FUND TYPES (7XXX)
(Funded from various sources)

753X Self-Funded Employee Health Insurance Plan

771X Self-Funded Workers Compensation

772X Self-Funded Dental Plan

773X Self-Funded Alternate Plan

FINANCIAL ACCOUNTABILITY SYSTEM FUND CODES AND ACCOUNT GROUPS

TRUST AND AGENCY FUNDS (8XXX) ***(Funded from various sources)***

8XXX Activity Funds - These funds are held in a custodial capacity by a school district, and they consist of clearing accounts and funds that are the property of students or others. Locally raised revenues used for general operating purposes, such as certain principal's activity accounts, are not agency funds and are to be budgeted and accounted for in the General Fund.

GENERAL FIXED ASSETS AND GENERAL LONG-TERM DEBT ACCOUNT GROUPS (9XXX) ***(Memorandum only)***

901X General Fixed Assets - This set of self-balancing accounts is to account for those general fixed assets. This account group is for specific pieces of property such as equipment, land, building and all associated costs.

902X General Long-Term Debt - This set of self-balancing accounts is to account for debts of a non-current nature.

999X Transportation – Buses

FINANCIAL ACCOUNTABILITY SYSTEM FUNCTION CODES

A **Function** code appears in the fifth and sixth digits of the code structure and represents a general operational area in a school district. It groups together related activities such as instruction or plant maintenance.

- 11 **Instruction** -- A function for which expenditures are for the purpose of directly instructing students including those enrolled in adult basic education programs.

- 12 **Instructional Resources and Media Services** -- A function for which expenditures are directly and exclusively for establishing and maintaining libraries and other major facilities dealing with instructional materials and media.

- 13 **Curriculum Development and Instructional Staff Development** -- A function for which expenditures are directly and exclusively for in-service training and other staff development involving instructional or instructional related personnel of the district.

- 21 **Instructional Leadership** -- A function for which expenditures are directly for managing, directing and supervising general and specific instructional programs.

- 23 **School Leadership** -- A function for which expenditures are for general administration of a school campus or similar type of organizational unit. In most cases, function code 23 costs are limited to operating a principal's office, and include all types of activities pertaining to the operation of that office.

- 31 **Guidance, Counseling and Evaluation Services** -- A function for which expenditures are directly and exclusively for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals.

- 32 **Social Work Services** -- A function for which expenditures are directly and exclusively for promoting and improving school attendance of students, including the promotion of positive student and parent attitudes toward attendance.

- 33 **Health Services** -- A function for which expenditures are directly and exclusively for providing health services to individuals. Expenditures for school nurses, other medical, dental and optical services, inoculations, etc., are function 33 costs.

- 34 **Student (Pupil) Transportation** -- A function for which expenditures are for providing transportation to students to and from school.

FINANCIAL ACCOUNTABILITY SYSTEM FUNCTION CODES

- 35** **Food Services** -- A function for food service operation expenditures, including the cost of food, labor, and other expenditures necessary for the preparation, transportation and storage of food.
- 36** **Cocurricular/Extracurricular Activities** -- A function for which expenditures are for extracurricular or other purposes that are not essential in the delivery of services for function 11, function code 20 series, or other function code 30 series activities.
- 41** **General Administration** -- A function for which expenditures are for purposes of managing or governing the school district as an overall entity, and that cover multiple activities that are not directly and exclusively for costs applicable to specific functions.
- 51** **Plant Maintenance and Operations** -- A function for which expenditures are for activities to keep the physical plant open, clean, comfortable, safe for use, and keeping the grounds in an effective working condition and state of repair.
- 52** **Security and Monitoring Services** -- A function for expenditures related to keeping student and staff surroundings safe. Examples include police officers or security guards, school bus security monitors, crossing guards, security vehicles, telephones and radios, and drug detection dogs.
- 53** **Data Processing Services** -- A function for which expenditures are for non-instructional data processing services, whether in-house or contracted. Examples of function 75 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users.
- 61** **Community Services** -- A function for which expenditures are for activities *other than* regular public education and adult basic education programs. These types of expenditures are for services or activities relating to the whole community or some segment of the community, including resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.
- 71** **Debt Services** -- A function for which expenditures are for the retirement of service fees and for all debt interest.
- 81** **Facilities Acquisition and Construction** -- A function for which expenditures are for acquiring, equipping, and/or additions to real property.

FINANCIAL ACCOUNTABILITY SYSTEM EXPENDITURE OBJECT CODES

An ***Expenditure Object Code*** (digits seven through ten in the code structure) identifies the nature and object of a transaction. The District's accounting records are to reflect expenditures at the most detailed level using all four digits available for expenditure object codes.

6100 PAYROLL COSTS

This major classification includes the gross salaries or wages and benefit costs for employee services.

6110 Teachers and Other Professional Personnel

6112 **Salaries or Wages – Substitutes for Teachers**

6118 **Extra Duty Pay - Teachers and Other Professional Employees**

6119 **Salaries or Wages for Teachers / Other Professionals**

6120 Support Personnel

6121 **Extra Duty Pay / Overtime - Support Personnel**

6125 **Salaries or Wages – Secretaries / Para-Professionals**

6126 **Full Time Support Employees**

6127 **Part Time / Substitutes - Support Employees**

6130 Employee Allowances

6132 **TRS Supplemental Compensation**

6134 **Stipends** -- Money paid to employees for allowances related to and/or for participation in organizational controlled or directed activities.

6135 **Career Ladder Salary Supplement**

6140 Employee Benefits

6141 **Social Security / Medicare**

FINANCIAL ACCOUNTABILITY SYSTEM EXPENDITURE OBJECT CODES

6142 Group Health and Life Insurance

6143 Workers' Compensation

6145 Unemployment Compensation

6146 Teacher Retirement

6148 Sick Leave

6149 Payment for Personal Days

6200 PROFESSIONAL AND CONTRACTED SERVICES

This major account classification is used to record expenditures for services rendered to the local education agency by firms, individuals, and other organizations.

6210 Professional Services

6211 Legal Services

6212 Audit Services

6213 Tax Appraisal and Collection

6216 Consulting Services -- Expenditures for fees, associated travel, and other related costs for consulting services. Consulting services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public and is *not an employee of the local education agency*.

6219 Other Professional Services -- Expenditures for professional services rendered by personnel who are *not employees of the local education agency*.

6220 Tuition Services

6223 Student Tuition - Contract Special Education -- Expenditures for tuition if a local education agency is under contract with non-public schools to provide instructional services for special education students.

FINANCIAL ACCOUNTABILITY SYSTEM EXPENDITURE OBJECT CODES

6230 Regional Education Service Center Services

6239 Regional Education Service Center Services

6240 Contracted Maintenance and Repair Services -- This group of expenditure object codes is used to classify expenditures for maintenance and repair services rendered by firms, individuals, or other organizations, *other than the local education agency*. Maintenance and repair services are for normal upkeep, repair and minor restorations.

6244 Repair of Furniture

6245 Repair of Equipment and Musical Instruments / Library Book Binding

6246 Repair for Buildings and Grounds

6247 Repair of Vehicles, Including Buses

6248 Repair of Data Processing / Audio Visual Equipment / Annual Licensing and Maintenance Agreements / Software Support

6249 Uniform Cleaning / Storage

6250 Utilities

6255 Water, Wastewater Treatment, and Sanitation

6256 Telephone, Facsimile, and Telecommunication Charges -- Expenditures for telephone services and telecommunication charges for cellular telephones, pagers, modem line charges, and facsimile charges, etc.

6257 Electricity

6258 Gas and Other Fuels for Heating and Cooling of Facilities

6259 Other Utilities -- Expenditures for all other utilities not detailed above.

6260 Rentals - Operating Leases

6264 Rentals / Operating Leases for Furniture

FINANCIAL ACCOUNTABILITY SYSTEM EXPENDITURE OBJECT CODES

- 6265 **Rentals / Operating Leases for Data Processing Equipment and Audio-Visual**
- 6266 **Rental / Operating Leases for Vehicles**
- 6267 **Uniform Rental**
- 6268 **Rentals / Operating Leases for Land, Buildings, and Grounds**
- 6269 **All Other Rentals** -- Expenditures for all other rentals not detailed above, including those for equipment, copiers, postage machines, etc.

6300 SUPPLIES AND MATERIALS

This major classification includes all expenditures for supplies and materials.

6310 Supplies and Materials for Maintenance and/or Operations

- 6311 **Gasoline and Other Fuels for Vehicles, Including Buses**
- 6315 **Janitorial**
- 6316 **Buildings / Grounds**
- 6317 **Computer Equipment / Audio Visual** -- Supplies necessary to maintain and operate computer equipment and audio visual equipment; such as printer ribbons, computer paper, diskettes, transparencies, audio tapes, software with a unit cost under \$5,000, and site licenses (one-time fee).
- 6318 **Furniture** -- Expenditures for supplies and materials necessary for purchasing or maintaining furniture.
- 6319 **Other Supplies for Maintenance and/or Operations** -- This code is used to classify expenditures for supplies and materials not detailed above.

6320 Textbooks and Other Reading Materials

- 6321 **Textbooks**

FINANCIAL ACCOUNTABILITY SYSTEM EXPENDITURE OBJECT CODES

- 6325 **Books/ Library Books** -- Expenditures for purchase of books *to be placed in classrooms, library, offices, etc., for reference.*
- 6329 **Other Reading Materials** -- Expenditures for magazine and newspaper subscriptions and other reading material not listed above; subscription services (electronic libraries).
- 6330 **Testing Materials**
- 6339 **Testing Materials**
- 6340 **Food Service**
- 6341 **Food**
- 6342 **Non-Food**
- 6343 **Items for Sale**
- 6344 **USDA Commodities**
- 6349 **Other Food Service Supplies** -- This code is used to classify miscellaneous food service supplies not specifically defined elsewhere.
- 6390 **Supplies and Materials - General**
- 6395 **Printing**
- 6396 **Coaches Uniforms**
- 6397 **Sheet Music**
- 6398 **Hand Tools**
- 6399 **General** -- Expenditures for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration. Included here are consumable teaching and office items such as paper, pencils, workbooks, postage, etc.

FINANCIAL ACCOUNTABILITY SYSTEM EXPENDITURE OBJECT CODES

6400 OTHER OPERATING EXPENDITURES

This major classification used to code all other expenditures that are necessary for the operation of the local education agency.

6410 Travel and Subsistence and Stipends

6411 Travel and Subsistence - Employee only -- This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business.

6412 Travel and Subsistence – Students -- This code is used to classify costs paid on behalf of students traveling for school sponsored events, including transportation costs.

6417 Travel and Subsistence - Board Members

6420 Insurance and Bonding Expenses

6425 Property Insurance

6426 Liability Insurance

6427 Bond Expenses

6428 Student Insurance

6430 Election Expenses

6439 Election Expenses

6490 Miscellaneous Operating Expenses -- This code is used to classify expenditures for operating expenses not mentioned elsewhere.

6497 Fees and Dues

6498 Awards -- Expenditures for awards such as attendance awards, diplomas and other graduation expenses.

6499 Miscellaneous Operating Expenses -- Expenditures for all other operating expenses not mentioned above. Included in this account are bid notices, newspaper advertisements, etc.

FINANCIAL ACCOUNTABILITY SYSTEM EXPENDITURE OBJECT CODES

6500 DEBT SERVICE

This major classification is used to code all expenditures for debt and debt related costs.

6510 Debt Principal

6511 **Bond Principal**

6512 **Capital Lease-Purchase Principal**

6520 Interest

6521 **Interest on Bonds**

6522 **Capital Lease-Purchase Interest**

6523 **Interest on Loans**

6590 Other Debt Service Expense

6594 **Other Debt Fees**

6600 CAPITAL OUTLAY - LAND, BUILDING AND EQUIPMENT

This code is used to classify expenditures for fixed assets. Fixed assets, unless otherwise defined below, are locally defined as those items with a unit cost of greater than \$5,000 and a useful life of at least two years.

6610 Land Purchase and/or Improvements -- These expenditures are capitalized regardless of unit cost.

6614 **Land Purchase**

6615 **Land Improvements** (including playground equipment)

6616 **Fees Associated with Land Purchase and Improvements**

6620 Building Purchase, Construction or Improvements -- These expenditures are capitalized regardless of unit cost.

6624 **Building Purchase or Construction** -- Expenditures to purchase buildings or for contract materials, labor, etc. to construct new buildings

FINANCIAL ACCOUNTABILITY SYSTEM EXPENDITURE OBJECT CODES

- 6625** **Building Improvements** -- Expenditures for substantial alteration or remodeling of existing buildings that materially increase building life.
- 6629** **Fees Associated with Building Purchase or Improvements** -- Expenditures for architectural, legal, and other fees connected with building purchase, construction, and/or remodeling.
- 6630** **Furniture and Equipment**
- 6631** **Vehicles** -- Automobiles, buses, trucks, and vans which cost \$5,000 or more.
- 6635** **Furniture** -- Furniture with a unit cost of \$5,000 or more and a life expectancy of at least 2 years.
- 6636** **Computer Equipment, Software, and Audio-Visual Equipment**
Computer equipment including CPUs, monitors, printers, disk drives, etc. with a unit cost of \$5,000 or more. Computer software with a unit cost of \$5,000 or more. Audio visual equipment with a unit cost of \$5,000 or more.
- 6639** **Other Equipment** -- Expenditures for all other equipment and capital outlay items not classified elsewhere.
- 6650** **Fixed Assets Under Capital Lease / Purchase**
- 6659** **Capital Lease / Purchase of Buildings, Furniture, and Equipment**

ORGANIZATION CODES

| | | | |
|-----|--|------|---------------------------------|
| 001 | Conroe High School | 117 | Ride Elementary |
| 002 | Hauke Alternative School | 118 | David Elementary |
| 003 | Woodlands High School | 119 | Giesinger Elementary |
| 004 | Conroe Area Career Center | 120 | Galatas Elementary |
| 005 | Oak Ridge High School | 121 | Bush Elementary |
| 006 | Academy of Science & Technology | 122 | Powell Elementary |
| 007 | Special Education | 123 | Buckalew Elementary |
| 010 | JJAEP (Project Restore) | 124 | Reaves Elementary |
| 011 | Caney Creek High School | 125 | Kaufman Elementary |
| 013 | Academy of Science & Health - CHS | 127 | Sue Broadway Elementary |
| 014 | The Woodlands College Park High School | 200 | Sacred Heart School |
| 041 | Peet Junior High School | 201 | Juvenile Detention Center |
| 043 | Washington Junior High School | 202 | Fairway Home |
| 045 | Wilkerson Intermediate | 203 | Lifestyles Christian |
| 046 | Knox Junior High School | 699 | Summer School |
| 049 | York Junior High School | 701 | Superintendent |
| 050 | Collins Intermediate | 702 | Board of Education |
| 051 | Moorhead Junior High School | 709 | Deputy Sup't for Administration |
| 053 | McCullough Junior High School | 710 | Legal Issues |
| 067 | Mitchell Intermediate | 726 | Personnel |
| 068 | Grangerland Intermediate | 727 | Finance Office |
| 069 | Dolly Vogel Intermediate | 727W | Central Warehouse |
| 070 | Travis Intermediate | 728 | Technology |
| 071 | Coulson Tough Elementary (K-6) | 871 | Director of Athletics |
| 073 | Cryar Intermediate | 872 | Health Services |
| 074 | Deretchin K-6 School | 873 | Police |
| 101 | Anderson Elementary | 874 | Curriculum & Instruction |
| 102 | Austin Elementary | 875 | Guidance and Counseling |
| 103 | Runyan Elementary | 876 | Staff Development/Jett Center |
| 104 | Sam Houston Elementary | 877 | Special Education - Admin |
| 105 | Ben Milam Elementary | 878 | Wellness Program |
| 106 | Creighton Elementary | 888 | South County Sports Complex |
| 107 | Armstrong Elementary | 889 | Moorhead Stadium |
| 108 | Lamar Elementary | 902 | Planning and Construction |
| 109 | Oak Ridge Elementary | 906 | Printing |
| 111 | Houser Elementary | 910 | Transportation |
| 112 | Ford Elementary | 920 | Child Nutrition |
| 113 | Hailey Elementary | 930 | Maintenance |
| 114 | Rice Elementary | 935 | Custodial Services |
| 115 | San Jacinto Elementary | 950 | Grounds Maintenance |
| 116 | Glen Loch Elementary | | |

FINANCIAL ACCOUNTABILITY SYSTEM PROGRAM INTENT CODES

Program Intent codes (last five digits) are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The “intent” determines the program intent code, not the demographic makeup of the students served.

10 BASIC SERVICES

11000 Basic Education Services -- The cost incurred to provide the primary level of education/instruction to students in grades K-12.

Additional Local Codes

1100J Technology - Elementary Education

1100K Technology - Secondary Education

1100T Technology - Administration

20 ENHANCED SERVICES

21000 Gifted and Talented Education Program -- This code is used to identify costs for programs established for students who have been identified as functioning at a higher intellectual plane.

22000 Career and Technology -- This code is used to identify costs that can be specifically identified with those vocational education programs approved by the Texas Education Agency.

Additional Local Codes

220AT Administrative Technology

220CT Counseling Technology

220PI Program Improvement

220DI Direct Service

220CC Child Care

220TP Tech Prep

220HE Homemaking

220JH Junior High

23000 Services to Students with Disabilities (Special Education) -- This code is used to identify costs that can be specifically identified with instruction and related services for those programs for handicapped children approved by the Texas Education Agency.

Additional Local Codes

2300R Residential

FINANCIAL ACCOUNTABILITY SYSTEM PROGRAM INTENT CODES

- 24000 Accelerated Education** -- The cost incurred to use instructional strategies to provide services in addition to those provided at the basic level of instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.
- 25000 Bilingual Education and Special Language Programs** -- The cost incurred to evaluate, place and provide educational or other services that are intended to make the students proficient in the English language.

Additional Local Codes

25000 Bilingual Education - State Allocation

25001 Bilingual Education - Local Supplement

- 26000 Nondisciplinary Alternative Education Programs – AEP Basic Services** -- All costs incurred services to students who are separated from the regular classroom to a nondisciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.
- 28000 Disciplinary Alternative Education Program – DAEP Basic Services** -- All costs incurred to provide the base line program (non supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. Services must be described in the campus improvement plan.
- 29000 Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs** -- The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program. These costs are supplemental costs in relation to standards for base level education resource allocations and must be described in the campus improvement plan.

FINANCIAL ACCOUNTABILITY SYSTEM PROGRAM INTENT CODES

- 30000** **Title I, Part A Schoolwide Activities Related to State Compensatory Education Costs on Campuses with 40% or More Educationally Disadvantaged Students** – The SCE costs incurred to supplement federal awards for use on Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211,) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

Other

- 91000** **Athletics and Related Activities** – The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

Additional Local Codes

910AD Above District

- 99000** **Undistributed** -- This code is used to identify costs for expenditure functions not specifically identified with the major program areas listed above.

Additional Local Codes

9900A Technology - Administration

9900H Technology - General

9900J Technology - Elementary Education

9900K Technology - Secondary Education

9900R Technology - Repair

9900T Technology – Telecommunications

990EL Curriculum / Administration – Elementary Education

990AD Above District

IX. DISTRICT FIXED ASSET GUIDELINES

A. Fixed Asset

1. An item which has a unit cost of **\$5,000** or more.
2. Will last two years or more.
3. Retains its original shape and appearance with use.
4. Is non-expendable (i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than replace it with a new unit).
5. Does not lose its identity through incorporation into a different or more complex unit or substance.
6. If several parts are purchased to assemble into one item or unit, the total cost determines if the item is a fixed asset (i.e., two standards, weighted bases and a net make up ONE volleyball unit and if the total cost is \$5,000, the unit is a fixed asset. If the net is replaced the following year, it would be a supply item).

B. Transfers

1. ICRT Transfer of Equipment (CISD-328 of 6-96) must be completed and signed with proper signatures by the originating campus for any fixed asset being moved.
2. The form is then sent to the receiving campus for the proper signature.
3. The original form with both signatures should then be sent to the Finance Office for proper recording of the changes.

C. Auction

1. Items which are no longer working or cannot be used by another campus or department can be sent to auction (auctions are normally held in April and October). ICRT Equipment to be Auctioned (CISD-327 of 6-96) form must be completed and signed.
2. The campus or department must call the Custodial Department to have the item picked up.
3. Any computer or computer equipment must be verified non-repairable by Technology before it is sent to the auction.
4. The letter from the Technology Repair Department suggesting the item needs to be sent to auction must be attached to the ICRT Auction form.

D. Donations

1. Donations of items to the District come in two forms: new items and used items. Items donated to the school or purchased from Activity Funds will be added to the District's fixed asset records and must be accounted for by the school principal and properly tagged as CISD property. All fixed assets are considered CISD property, but will remain on the campus under the control of the Principal and club sponsor.
2. Whether new or used, each item that is donated to our District must have the approval of the campus principal or administrative department head receiving the items. A person in the department normally responsible for purchases of this type of fixed asset (i.e., Technology, Maintenance, Custodial, etc.) must be contacted to see if the item meets the following criteria:
 - a) Safe and acceptable for use by students and employees
 - b) Meets the requirements of the instructional program (if applicable)
 - c) True, justifiable need for the item
 - d) Item is in good working order and is compatible with related equipment
 - e) Within the guidelines of the district technology plan (if applicable)
 - f) Meets the District criteria for a fixed asset as defined in the current Finance Manual of CISD
 - g) Cost \$5,000 or more
3. If the item is **new** at the time of donation and meets all of the criteria listed above, then:
 - a) An ICRT Donation form (CISD-326 of 6-96) must be completed and signed by the required personnel along with an invoice or receipt detailing the cost of the items. This form, along with the invoice, should be sent to the Finance Office so it can be added to the District's fixed assets.
 - b) The District will accept responsibility for maintaining and repairing the item.
 - c) Installation of permanent equipment, such as playground equipment, shelving, etc., should be coordinated with the Maintenance Department.
 - d) You should write a letter to the organization or individual thanking them for their donation. A copy of this letter should be forwarded to the Finance Office to be filed with the fixed asset records.
1. If the item is **used** at the time of donation and meets all of the criteria listed above, then:
 - a) These items will not be added to the District's fixed asset records.
 - b) The District will not replace the items.
 - c) The campus or department may still accept the donated items.

- d) The District will not accept responsibility for maintaining or repairing the item.
- e) You should be willing, if requested, to provide a letter to the organization or individual making the donation stating the fair market value of the donation. Keep in mind that “fair market value” is a reasonable approximation of the market value at the time of donation (not the original price paid for the item).

E. Repair and Replacement

1. The District will repair, as necessary, items that were purchased with District funds which are fixed assets or which **cost \$500** or more. Please keep the following guidelines in mind when considering an item for repair or replacement.

a) Repair

- 1) All items submitted for repair will be reviewed on an individual basis. The District typically provides funds for the repair of instructional items or items critical to the operation of a campus which cost \$500 or more; however, budget constraints will be considered.
- 2) If the item requiring repair is a fixed asset, it must be properly tagged and on the District’s fixed asset inventory before any repairs can be made.
 - a) Items purchased directly from an activity fund will not be repaired by the District as they will not be tagged.
 - b) Any donated items requiring repair must meet the District guidelines for donations.
 - c) Fixed assets requiring repair will be evaluated to determine if it is more feasible to replace the item than to continue to repair it.
- 3) Repair and/or replacement of items costing \$500 or more or fixed assets will be limited to problems that have occurred during the normal operation of the equipment. Equipment that has been damaged or vandalized is the responsibility of the individual campus.

b) Replacement

- 1) Items that are considered to be fixed assets and items costing \$500 or more purchased with District funds will be considered for replacement using District funds. Individual campuses and departments will be responsible for replacing items which do not fall within these guidelines.
- 2) If an item is to be replaced, only the original amount OR the replacement cost for a similar item, *whichever is less*, will be provided by the District. Should the campus or department wish to “upgrade” the item being replaced, the

campus or department will be responsible for providing the additional funds to purchase the “upgrade.”

c) **Stolen**

- 1) A **police report** must be filed with the CISD Police Department on any stolen item costing \$500 or more or a fixed asset item before the District will replace it. Items stolen that are not a fixed asset or cost less than \$500 will be the responsibility of the campus or department.
- 2) An ICRT Lost or Stolen Equipment (CISD-325 of 6-96) form must be completed and sent to the Finance Office.
- 3) Only the original amount OR the replacement cost for a similar item, *whichever is less*, will be provided by the District. Should the campus wish to “upgrade” the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the “upgrade.”

Due to the unsecured nature of laptop computers, the district will no longer cover the replacement cost of stolen laptops. The replacement of these computers lies with the applicable department/campus.

Budget Transfer Instructions

The following guidelines are to be used when requesting budget transfers. All budget transfers should be sent via the District's e-mail system.

Transfers that have been "pre-approved," as noted below, should be sent to Robbin Hosea in the Finance Office via the district's e-mail.

Any transfers that require approval from the **Board of Trustees** must be received by the **last working day** of each month for inclusion in the next month's Board meeting agenda. For example, a transfer received in the Finance Office on March 31st will be included in the Board agenda on the 3rd Tuesday of April.

Transfers must be made in whole dollar amounts (i.e., \$50.00 – no cents) and **must be at least \$10.00**.

Pre-approved Budget Transfers:

This type of transfer **does not require approval** from the Board of Trustees and may be submitted to the Finance Office at any time from September 1st through mid August of each budget year. Some examples are:

Moving within the same Function:

| | |
|--|--|
| From: 199X- <u>11</u> -6399-00-XXX-XXXXX | To: 199X- <u>11</u> -6219-49-XXX-XXXXX |
| From: 199X- <u>21</u> -6636-00-XXX-XXXXX | To: 199X- <u>21</u> -6317-21-XXX-XXXXX |
| From: 199X- <u>11</u> -6411-00-XXX-XXXXX | To: 199X- <u>11</u> -6399-69-XXX-XXXXX |

Transfers Requiring Board Approval:

This type of transfer **requires approval by the Board of Trustees** and should be sent to the Finance Office via e-mail by the *last working day* of the month for inclusion in the following month's Board agenda. Keep in mind that requisitions may not be processed using these funds until the transfer is approved by the Board. Some examples are:

Changing Function:

| | |
|--|--|
| From: 199X- <u>11</u> -6399-XX-XXX-XXXXX | To: 199X- <u>23</u> -6636-XX-XXX-XXXXX |
| From: 199X- <u>23</u> -6411-XX-XXX-XXXXX | To: 199X- <u>11</u> -6399-XX-XXX-XXXXX |
| From: 199X- <u>11</u> -6317-XX-XXX-XXXXX | To: 199X- <u>13</u> -6317-XX-XXX-XXXXX |

Using E-Mail to Request Budget Transfers:

Please keep the following hints and tips in mind when requesting budget transfers via e-mail:

1. **All transfer requests** must come from the campus/department budget authority (i.e., the Principal, Coordinator, Director, etc.) and **should be sent via e-mail to "Robbin Hosea"** .
2. Please keep **transfers requiring approval** from the Board of Trustees **separate** from all others. This will speed the processing time and save paper! See example on the following page.
3. Summarize the transfers as much as possible. When making several transfers from one account, type one "From" line, then list several "To" lines. See example on the following page. **TRANSFERS MUST BE IN WHOLE DOLLAR AMOUNTS AND BE AT LEAST \$10.00.**
4. **Transfers cannot be made between funds.** For example, a transfer *cannot* be made from 199X-11-6399-00-XXX-11000 to 3931-11-6399-00-XXX-11000.
5. A reply will be sent via e-mail noting the status of your transfer request.

Budget Transfer Example:

Please request Budget Transfers using the following sample format:

Go into e-mail and click on "New Message."

Send to: Robbin Hosea

Subject: **TRANSFER**

From: 199X-11-6399-00-003-11000 100.00

To: 199X-11-6411-49-003-11000 50.00

To: 199X-11-6395-66-003-11000 50.00

When you're done, click on the "send" button. A reply will be sent via e-mail noting the status of your transfer request.

Go into e-mail and click on "New Message."

Send to: Robbin Hosea

Subject: **BOARD TRANSFER**

From: 199X-11-6399-00-001-11000 300.00

To: 199X-23-6399-00-001-11000 300.00

When you're done, click on the "send" button. A reply will be sent via e-mail noting the status of your transfer request.

XI. PETTY CASH REIMBURSEMENT REQUIREMENTS

A. Controls

1. Petty Cash funds kept in LOCKED box or drawer when not in use.
2. Check to replenish petty cash made payable to the INDIVIDUAL in charge of the funds.
3. Petty cash counted and reconciled when replenished.

B. Requirements

1. Petty cash voucher completed and signed for each expenditure.
2. Original invoice or receipt attached to each voucher.

C. Restrictions

1. Each expenditure from petty cash cannot exceed \$30. Anything over \$30 requires a purchase order.
2. Personal checks CANNOT be cashed from petty cash funds.
3. No Advance.