Business Office

PROCEDURES MANUAL

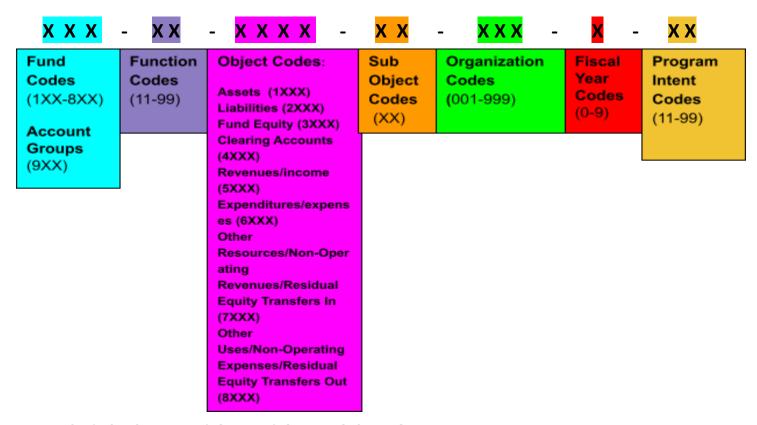# *2021-2022*

FINANCE

&

BUDGETING

Table of Contents

THE STRUCTURE CODE

X X X	-	X X	-	X X X X	-	X X	-	X X X	-	X	-	X X

Fund Codes (1XX-8XX) Account Groups (9XX)	Function Codes (11-99)	Object Codes: Assets (1XXX) Liabilities (2XXX) Fund Equity (3XXX) Clearing Accounts (4XXX) Revenues/income (5XXX) Expenditures/expenses (6XXX) Other Resources/Non-Operating Revenues/Residual Equity Transfers In (7XXX) Other Uses/Non-Operating Expenses/Residual Equity Transfers Out (8XXX)	Sub Object Codes (XX)	Organization Codes (001-999)	Fiscal Year Codes (0-9)	Program Intent Codes (11-99)

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 Fund is the **first, second, and third digits** in the code structure. 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.**

Function Code

A mandatory **2** digit code applied to expenditures/expenses that identifies the purpose of the transaction. The Function is the **fourth and fifth digits** of the code structure. 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 Object is the **sixth, seventh, eighth and ninth digits** of the code structure. 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.**

Sub-Object - Optional Codes 1 and 2

A **2** digit code for optional use to provide special accountability at the local level. The Sub-Object is the **tenth and eleventh digits** in the structure code.

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 <u>Texas School Directory</u>. The Organization is the **twelfth, thirteenth, and fourteenth digits** of the structure code.

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

Fiscal Year Code

The fiscal year is the **fifteenth digit** of the structure code.

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. The Program Intent is the **sixteenth and seventeenth digits** in the structure code.

> Example:
> **An entire class of physics is taught at the basic level. Program intent code <u>11</u> would designate Basic Educational Services.**

FINANCIAL ACCOUNTABILITY SYSTEM

Fund Codes and Account Groups

As mentioned previously, the **Fund** code is the **first, second, and third digits** in the code structure.

General Operating Funds (1XX)
 (State and locally funded)

161   Gifted & Talented Funds

162   Special Education Funds

163   State Compensatory Funds

164   Athletics Funds

199   General Funds - 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 (2XX, 3XX, 4XX)
(State, locally and federally funded)

211   ESEA Title I, Part A

224   IDEA-B Formula

225   IDEA-B Preschool

226   IDEA-B Discretionary

240   Food Service

242   Summer Feeding Program

244   Vocational Education – Carl Perkins Basic Grant

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

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

266 **Elementary and Secondary School Emergency Relief Fund (ESSER)**

272 **Medicaid Administrative Claiming Program (MAC)**

276 **Instructional Continuity Grant**

277 **Coronavirus Relief Fund (CRF)**

281 **Elementary and Secondary School Emergency Relief Fund (ESSER II)**

282 **Elementary and Secondary School Emergency Relief Fund (ESSER III)**

289 **Title IV, Part A**

385 **Region VI Flow Thru (Visually Impaired)**

392 **Non-educational community base**

397 **Advanced Placement**

490 **BHS Campus Activity Account**

491 **Brenham Middle School Campus Activity Account**

492 **Krause Campus Activity Account**

493 **Alton Campus Activity Account**

494 **Brenham Elementary Campus Activity Account**

495 **PRIDE Campus Activity Account**

496 **Junior High Campus Activity Account**

497 **Legacy Field**

Debt Service Fund

599 **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 (6XX)

616 **Non-Operating-funded through school land proceeds**

617 **Construction- funded through bond proceeds**

Proprietary Fund Types (7XX)

(Funded from various sources)

712 **Child Development Center**

751 **Internal Service Fund- Transportation**

770 **Culinary Arts**

Trust and Agency Funds (8XX)

(Funded from various sources)

8XX **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.

890 **BHS Campus Activity Account**

891 **Brenham Middle School Campus Activity Account**

892 **Krause Campus Activity Account**

893 **Alton Campus Activity Account**

894 **Brenham Elementary Campus Activity Account**

895   **PRIDE Campus Activity Account**

829   **Scholarship**

FUNCTION CODES

The **Function** **code** appears in the **fourth and fifth 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.

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 **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 **Facilities 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.

99   **Other Governmental Charges**

AN EXPENDITURE OBJECT CODE

The Object is the **sixth through ninth digits** in the code structure that 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 and Other Professionals

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
- 6122 Salaries or Wages – Substitute Support Personnel
- 6125 Salaries or Wages – Secretaries / Para-Professionals
- 6126 Full Time Support Employees
- 6127 Part Time - Support Employees

6130 Employee Allowances
- 6132 TRS Supplemental Compensation
- 6134 Stipends -- Money paid to employees for allowances related to and/or or participation in organizational controlled or directed activities.
- 6135 Career Ladder Salary Supplemental

6140 Employee Benefits
- 6141 Social Security/Medicare
- 6142 Group Health and Life Insurance
- 6143 Workers Compensation
- 6145 Unemployment Compensation
- 6146 Teacher Retirement
- 6147 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

6219 Other Professional Services -- Expenditures for professional services rendered by personnel who are *not employees of the local education agency.* Government Code 2254.002 defines professional services to be the following: architecture, landscape architecture, land surveying, medicine, professional engineering, real estate appraising, optometry, professional nursing, and accounting (not including audit services). These professionals are required to be licensed or registered with the state. Professional services are delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. These services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district.

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.

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 Maintenance Agreements / Software Support** – Includes expenses for normal contracted upkeep, repairs, maintenance and renovation of: computers, software upgrades, maintenance agreement fees. Includes installation of AV and other equipment where installation is *separate* from purchase of equipment. Excludes the *purchase* of technology equipment, software, purchase of site licenses, and single user software, etc.

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

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.

6290   Miscellaneous Contracted Services

6291   Consulting Services – This code is used to classify expenditures/expenses for consulting services. Consulting services refer to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. Consulting may involve the identification and cross-fertilization of best practices, analytical techniques, change management and coaching skills, technology implementations, strategy development, or operational improvement. Consultants often rely on their outsider's perspective to provide unbiased recommendations. They generally bring formal frameworks or methodologies to identify

problems or suggest more effective ways of performing tasks. Consulting services cover all functional areas such as instruction, curriculum, and administration.

Consulting <u>does not</u> include a routine service/activity that is necessary to the functioning of a school district's programs, such as hiring additional people on contract to supplement present staff. It also <u>does not</u> apply to services provided to conduct organized activities (such as training or other similar educational activities.)

6299 <u>Miscellaneous Contracted Services</u> – This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere. Services included in this account would be services provided to conduct organized activities such as training.

6300   SUPPLIES AND MATERIALS

This major classification includes all expenditures for supplies and materials.

6310 <u>Supplies and Materials for Maintenance and/or Operations</u>

6311 <u>Gasoline and Other Fuels for Vehicles, Including Buses</u>

6315 <u>Janitorial</u>

6316 <u>Buildings / Grounds</u>

6317 <u>Computer Equipment / Audio Visual</u> – Applies to the purchase of computer equipment or audio visual equipment only. Also includes total turnkey installations of AV or computer equipment under $5000 (materials and installation from the same vendor as a package deal).

All **computer purchases**, with the exception of those requested through the inventory system, must be made on a **purchase order** and **delivered through the technology warehouse**. Technology will then enter the computers/laptops for tracking purposes. The technology department will send an annual computer inventory to each principal and department head for validation. **Audio visual items** will continue to **ship to your assigned warehouse**.

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**

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). Includes expenses for magazine and newspaper subscriptions that are placed in classrooms, offices, or libraries whether in print or electronic format.

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**

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. Includes AV/computer aids such as filmstrips, VCR tapes, CD/DVD disks, diskettes, computer tapes, software. It also includes site licenses and single use software that has a per-unit cost of less than $5,000.

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, 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.

The cost of <u>employee</u> travel also includes any <u>registration fees</u> associated with attending conferences, including seminars and in-service training.

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, meals, participation fees, room, and other expenses associated with students traveling.

6417 Travel and Subsistence -Board Members

6419 Travel and Subsistence – Non-Employees

6420 Insurance and Bonding Costs

6425 Property Insurance

6426 Liability Insurance

6427 Bond Expenses

6428 Student Insurance

6430 Election Costs

6439 Election Expenses

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

6495 Dues --This code is used to identify expenditures for membership fees/dues paid to clubs, committees, or other organizations for employees or the District as a whole. Examples are TASA, TASP, TASB, and other associations.

6497 Fees and Dues – This code is used to identify expenditures for employee fees not related to travel and annual student membership 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, graduation expenses, food/refreshments for school-related meetings, newspaper advertisements, etc.

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 <u>**Land Improvements**</u> (including playground equipment)

6616 <u>**Fees Associated with Land Purchase and Improvements**</u>

6620 <u>**Building Purchase, Construction or Improvements**</u> --
These expenditures are capitalized regardless of unit costs.

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

6625 <u>**Building Improvements**</u> --Expenditures for substantial alteration or remodeling of existing buildings that materially increase building life.

6629 <u>**Fees Associated with Building Purchase or Improvements**</u>
-Expenditures for architectural, legal, and other fees connected with building purchase, construction, and/or remodeling.

6630 <u>**Furniture and Equipment**</u>

6631 <u>**Vehicles**</u> --Automobiles, buses, trucks, and vans which cost $5,000 or more.

6635 <u>**Furniture**</u> --Furniture with a unit cost of $5,000 or more and a life expectancy of at least 2 years.

6636 <u>**Computer Equipment, Software, and Audio-Visual Equipment**</u>
Computer equipment including CPUs, monitors, printers, disk drives, etc. with a unit cost of $5,000 or more. WOW (Web on Wheels) Carts and all of its components are considered one unit for capital outlay purposes. Computer software with a unit cost of $5,000 or more. Audio visual equipment with a unit cost of $5,000 or more. Includes total turnkey installations of AV or other equipment (over $5000) where equipment is delivered and installed by the same vendor.

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__

SUB-OBJECT CODES

The **Sub-Object** is the **tenth and eleventh digits** in the code structure.

Sub-object	Description	Sub-object	Description
05	Full-Time Hourly Personnel	66	Career & Tech - Marketing Ed.
06	Miscellaneous	67	Career & Tech - Home Economics
07	Miscellaneous	68	Voc.Ed. Homemaking-Gainful
08	Subs For Cafeteria	69	Career & Tech - Ict
09	Miscellaneous	70	Career & Tech-Bus Office Adm C
10	Miscellaneous	71	Career & Tech-Health Science T
11	Pre-Kindergarten	72	Career & Tech-Business-Mueller
12	Kindergarten	73	Career & Tech-Business-Johnsto
13	First Grade	74	Career & Tech-Business-Hinds
14	Second Grade	75	Career & Tech-Ag Science
15	Art	76	Career & Tech-Home Economics-B
16	Theatre	77	Career & Tech-Home Economics
17	Business	78	Career & Tech-Business-Zuch
18	Civics	79	Other Supplemental Duties
19	Data Processing	80	Career &Tech-Gen Constr. Trades
1A	General Athletics	81	Business-Ct
1B	Football-Bhs	82	Career & Tech-Industrial Tech
1C	Football-Bjhs	83	Technology Systems
1D	Basketball-Boys-Bhs	84	Career & Tech-Industrial Tech
1E	Basketball-Girls-Bhs	85	Bid Supplies
1F	Basketball-Boys-Bjhs	86	Additional Code
1G	Basketball-Girls-Bjhs	87	Eha-B (1987-88 Funds)
1H	Track-Boys-Bhs	88	Keyboarding
1I	Track-Girls-Bhs	89	89 - Not In Database. See Far
1J	Track-Boys-Bjhs	90	Athletic Director
1K	Track-Girls-Bjhs	91	Band
1L	Baseball-Bhs	92	Choral Music
1M	Tennis	93	Social Studies
1N	Golf-Bhs	94	Remedial Reading

1P	Volleyball-Girls-Bhs	95	Remedial Math
1Q	Tennis-Bjhs	96	Tutorials
1R	Volleyball-Girls-Bjhs	97	Summer School
1S	Soccer-Equipment And Supplies-	98	98 - Not In Database. See Far
1T	Cross Country	99	Student Teacher
1U	Softball-Girls-Bhs	A1	Student Council Sponsor
1V	Football-Grade 7	A2	Athletics
1W	Basketball-Boys-Grade 7	A3	Cheerleader Sponsors
1X	Basketball-Girls-Grade 7	A4	Debate Or Drama Sponsors
1Y	Volleyball-Girls-Grade 7	A5	Band Directors
1Z	Girls Soccer	A6	Choir Directors
20	Driver Education	A7	Hobby Clubs
21	Economics	A8	Honor Society Sponsor
22	English	A9	Yearbook/Newspaper Sponsor
23	Speech	AD	After District
24	Health	AV	AVID Program
25	History	B2	Athletic Director
26	Debate	B7	Jr~Sr Class Sponsors
27	Journalism	B8	Drill Team Director
28	Language Arts	BC	Blinn College
29	Foreign Language	BH	Bluebonnet Haven
2A	Tasb Policy Service	C1	Community Ed Instructors
2F	Postage	CE	Character Education
2K	Cross Country-Bjhs	CF	Coronavirus Relief Fund
2L	Supplies- Girls powerlifting	CH	Criminal History
2M	Supplies Boys Powerlifting	CO	Carry Over Money
2S	Swim Team-Bhs	CS	Cub Stadium
30	Audio Visual Media	CT	Citadel
31	Dyslexia	CV	COVID-19
32	Math	DG	Dollar General Grant
33	Drill Team	DP	Decision Package
34	Cheerleaders	DW	District-Wide
35	Physical Education	E1	E-Rate Expenditures-Technology
36	Reading	EF	Education Foundation
37	Science	ES	Equitable Services
38	Speech And Drama	FL	EXPENSES FROM MAY 2016 FLOOD
39	Personal Typing	FM	FAME Program
3B	Baseball Field Supplies	FP	Firemen's Park
3F	Award Jackets-Academics	GL	Grace Luthern
40	Discretionary - Foundation	GT	Gifted and Talented
41	State Carryover 1988-89	GW	Gateway Program
42	Taas Supplies	HH	Hurricane Harvey
43	Rotc Program	HI	HURRICANE IKE
44	Physics Of Technology	HR	Hurricane Rita

45	Criminal Justice	ID	Insurance Damage
46	Computer Maintenance Technology	IS	Campus Early Intervening Services
47	Horticulture	MK	Community Marketing
48	Home Economics	OE	Old Elementary
49	Marketing	P2	Mapping
4B	Softball	P5	Copy Machine Maintenance
4F	Site Based Building And Ground	PC	Printer Cartridges
4H	Host Program	PD	Professional Development
4T	Transfer Account	PI	Parental Involvement
50	Sp.Ed. Lld	PP	Practical Parenting
51	Sp.Ed. Pre School	RA	Realignment Costs
52	Broadcast Journalism	RC	Recruiting Personnel
53	Life Management	RG	Rock Gym
54	Pre. Lab.	RS	Residential grant
55	Sp.Ed. Basic Support	SA	Set Aside for AYP
56	Eha-B Pre-School Carry-Over	SC	Sub Call
57	Eha-B Pre-School	SE	Special Education
58	Travel-Student-Field Trips	SO	Special Olympics
59	Local Vocational Travel	SP	St. Paul's CDS
60	Voc.Ed. Administrator	SS	Safety and Security Grant
61	Career Investigations-Bjhs	ST	Special Code For Medicaid Extra
62	Career & Tech- Ag Science	SW	Swet Program
63	Career & Tech - Ag Co-Op	TB	Tasb Special
64	Career & Tech - Auto Tech	TQ	Teacher Qualified
65	Anatomy & Physiology-Ct	WS	Winter Storm

ORGANIZATION CODES

The **Organization** code is the **twelfth, thirteenth and fourteenth digits** in the structure code.

Brenham High School	001
PRIDE Academy	004
Brenham Middle School	041
Brenham Junior High	042
Alton Elementary	101
Brenham Elementary	102
Krause Elementary	103
Early Childhood Learning Ctr.	106

Summer School	699
Superintendent	701
School Board	702
Tax Office	703
Data Processing	720
Community Information	727
PEIMS	740
Personnel	745
Business Office	750
Energy Manager	755
Assistant Superintendent	760
Special Education	872
Transportation	920
Maintenance	930
Custodial	931
Assistant Superintendent	941
Community Education	942
Health and Wellness	943
Director of Special Programs	946
Director of Instructional Serv.	947
Attendance Officer	948

FISCAL YEAR CODE

The **Fiscal Year** (**fifteenth digit** in the code structure) identifies the current fiscal year or the year in which a grant began.

PROGRAM INTENT CODES

The Program Intent Code is **sixteenth and seventeenth digits** 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

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

20 ENHANCED SERVICES

21   **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.

22   **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.

23   **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.

24   **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.

25   **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.

26 Nondisciplinary Alternative Education Programs – AEP Basic Services -- All costs incurred services to students who are separated from the regular classroom to a non-disciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

28 Disciplinary Alternative Education Program – DAEP Basic Services --All costs incurred to provide the baseline 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.

30 Title I, Part A Schoolwide Activities

32 Prekindergarten (Pre-K)

33 Prekindergarten Special Education

34 Prekindergarten State Compensatory

35 Prekindergarten Bilingual

36 Early Education Allotment

37 Dyslexia

38 College, Career & Military Readiness

43 Dyslexia Special Education

90 OTHER

91 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.

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

BUDGET TRANSFER INSTRUCTIONS

The following guidelines are to be used when requesting budget transfers. All budget transfers should be entered in the Munis system.

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

Any transfers that require **approval from the Board of Trustees** must be received by the **10th day** of each month for inclusion in the next Board meeting agenda.

Transfers Requiring Board Approval:
The following types of transfers require approval by the Board of Trustees and should be sent to the Finance Office via e-mail by the ***10th 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: 199-11-6399.XX-XXX-X-XX To: 199-23-6636.XX-XXX-X-XX
From: 199-23-6411.XX-XXX-X-XX To: 199-11-6399.XX-XXX-X-XX
From: 199-11-6317.XX-XXX-X-XX To: 199-13-6317.XX-XXX-X-XX

Pre-approved Budget Transfers:

This type of transfer **does not require approval** from the Board of Trustees. The Director of Business & Finance will approve the transfer if it is within the same function 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: 199-11-6399.00-XXX-X-XX To: 199-11-6219.49-XXX-X-XX
 From: 199-21-6636.00-XXX-X-XX To: 199-21-6317.21-XXX-X-XX
 From: 199-11-6411.00-XXX-X-XX To: 199-11-6399.69-XXX-X-XX

PETTY CASH PROCEDURES

Petty Cash Accounts are established on an as-needed basis only. The funds issued for petty cash are to be used to purchase items that are needed quickly and do not total over $30.00. Petty Cash funds should be utilized only in an emergency and not used in place of a purchase order. Open Purchase Orders can be used for routine small expenses.

A. Setting up Petty Cash Accounts

1. All new Petty Cash Accounts must be approved through the Finance Office.
2. If approved, a Petty Cash Custodian will be assigned to the account. This person will be responsible for maintaining the fund.
3. The Petty Cash Account must be posted in Munis.

B. Controls

1. Petty Cash funds should be kept in a LOCKED box or drawer when they are not in use.
2. The fund should be counted, reconciled and replenished every month.
3. The check to replenish the petty cash account is made payable to Petty Cash.

C. Operating Procedures

1. Petty cash expenditures must be authorized by the Petty Cash Custodian **BEFORE** an expenditure can be made. No advances are made, expenditures will be reimbursed.
2. Sales tax <u>cannot</u> be reimbursed.
3. Each expenditure from petty cash <u>cannot exceed $30</u>.
4. A petty cash voucher <u>must</u> be completed and signed for each expenditure.
5. Personal checks **CANNOT** be cashed from petty cash funds.

D. Closing out Petty Cash

1. The Finance Office should be notified <u>immediately</u> if there is a change in the Petty Cash Custodian.
2. In the event that Petty Cash is no longer needed, contact the Finance Office to close out the fund. The fund will need to be reconciled and closed out to the proper account.