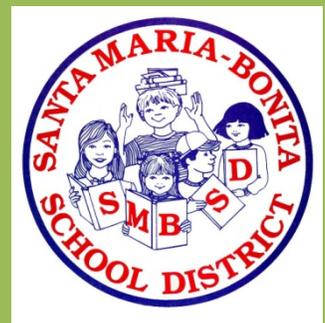


The 'Business' of Education



2013

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The 'Business' of Education in SMBSD

A helpful guide to working with budgets, purchasing items, and conducting business in the Santa Maria-Bonita School District.



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Contributions:

This publication was cooperatively developed by Business, Accounting, Food Services and Purchasing.

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Accident Reports



Student accident insurance

Student accident insurance is secondary to other medical insurance that a student may carry. Any time a student is injured and a SISC Student Accident Claim Form is provided to a parent, a copy of the form must be sent to Business Services. We require the top two sections of the form to be completed by site staff. The parent must complete the bottom section of the form and send directly to SISC to initiate a claim. Please note the date and time the form was provided to the parent on the upper right corner of the form and ask them to initial that they have received the form and instructions.

The Business Department will keep a copy as a record of the incident. The District will never automatically “cover the cost” because approval of a claim is determined only by SISC. Medical practitioners should not be instructed to bill the District directly.

Other non-student accidents (or damages)

For non-student accidents, the use of an ambulance is at the discretion of the injured individual or their family. SISC advises that “they should seek the type of medical attention that they would if the accident happened elsewhere.”

Claim for damages to Person or Property Form should be requested, completed, and returned to Business Services for all non-student related accidents.

District vehicle accident claims

When an employee becomes involved in a vehicle-related accident, a Vehicle Accident Report Form is requested, completed, and returned to Business Services. The form will be forwarded to SISC for review.



Aeries & Escape Training

Aeries training is available by calling the Student Data and Reporting Specialist in the Business Office at ext. 8135.



Escape training is available on an as-needed basis by calling the Purchasing Department at ext. 8175 or 8176.

Authorization

Our District's board authorized signatories are the Superintendent, Assistant Superintendent and Coordinator of Budget and Finance. Please send all contracts, with a brief note, to the Business Office for review and signing. Any individual, outside those authorized by the board, who signs a contract will incur personal responsibility for the terms of that contract.



Bank Accounts

The authority to open a bank account in the name of the district, an individual school or a club within a school rests solely with the Governing Board (Ed Code Sec. 41015 et seq.).

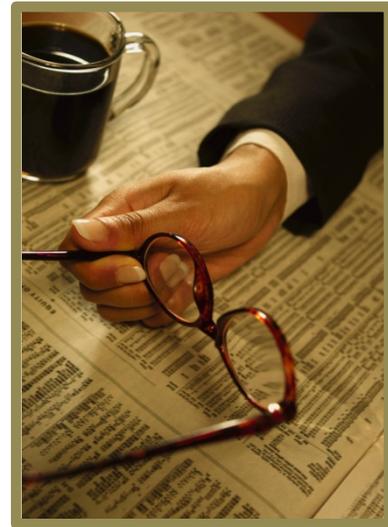
The use of the District's Federal ID number is limited and should not be used by parent organizations or staff members to open non-authorized bank accounts. PTA/PTC/PTO clubs should obtain their own Federal ID.



Budget 101

School Site 'General Allocation' Money

'General Allocation' funds are school site's unrestricted dollars for administrative, base (any normal and customary item at a school site that is not supplemental to the instructional program) and instructional activities. General Allocations are funded with unrestricted lottery dollars (Resource 1100).



Categorical funding (such as Title I) is meant to supplement educational programs and is restricted. This money can only be spent according to federal guidelines.

General Allocation funding is based on October CALPADs student counts.

	<p>California Longitudinal Pupil Achievement Data System (CALPADS) A longitudinal data system used to maintain individual level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.</p> <p><i>CALPADs is where all school data is submitted for reporting purposes. It is used for district funding and student count data is used for determining school site funding.</i></p>
--	---

School Site General Allocation Formulas	
July 1 (Budget)	→ Prior year's student count at site x \$20.08 x 75% = General Allocation Budget Estimate
October	→ Current year student count at site x \$20.08 x 100% = General Allocation Budget (modified)

General Allocation dollars can be transferred from one budget line to another within your General Allocation budget, as needed (For example: moving dollars from supply budget line to conference budget line.) Budget transfers may be requested via e-mail or with budget transfer request forms. In the chart below, School 'xxx' is a three-digit unique code for each school.

Important note: When planning for expenditures, keep in mind unspent General Allocation dollars do not carryover (use-it or lose-it).

Coding expenditures from your 'General Allocation' funds.

Fund	Resource	Year	Goal	Function	Object	School	Management	Unit
01	1100	0	0000	0000	0000	xxx	0000	0000

General Allocation budget account codes always start with **01-1100**.....and end with **0000-0000**.

Account codes in the middle of the 30-number string depend on the activity (Function) and item being purchased or type of service needed (Object). Coding is unique to each site (School). **[See Appendix I - Function & Object Matrices]**

Common Coding Samples

Supplies

- Purchase instructional supplies.

01-1100-0-1110-1000-4300-XXX-0000-0000

- Purchase school administrative supplies.

01-1100-0-0000-2700-4300-XXX-0000-0000

- Purchase technology supplies such as a printer (costing less than \$500) for the front office.

01-1100-0-0000-2700-4311-XXX-0000-0000

- Laptop or desktop computer (costing more than \$500) for principal, assistant principal or other office support staff

01-1100-0-0000-2700-4420-XXX-0000-0000

- Operational/custodial supplies (outdoor flags, soap and other items) from General Allocation. **[Note: M&O receives custodial allocations for your site. However, schools may supplement allocations].** This is the coding to purchase these types of supplies.

01-1100-0-0000-8200-4300-XXX-0000-0000

- School site funded facilities maintenance supplies (plants, paint for storage shed, etc.)

01-1100-0-0000-8100-4300-XXX-0000-0000

Consultant, Other Services

- Print services by outside vendor for administrative activities (For example: business cards, tardy slips, hall passes).

01-1100-0-0000-2700-5860-XXX-0000-0000



Travel and Conference

- Travel and Conference including registration, lodging, car rental, gas, meals & other incidental costs. **[Note: See Travel and Conference section of this manual.]**
 - For Principal, Assistant Principal or School Office Support Staff
01-1100-0-0000-2700-5220-XXX-0000-0000
 - For General Education Teacher
01-1100-0-1110-1000-5220-XXX-0000-0000
 - For Special Education Speech Pathologist
01-1100-0-5001-3150-5220-XXX-0000-0000



Extra Time

General Allocation funds may also be used to pay extra time, overtime and substitute time. Please try to submit extra work agreements and school business agreements at least a week in advance of the event. Budget accounts codes are linked to funding source descriptions in Digital Schools. If the description cannot be found, contact Accounting Supervisor at ext. 8137 to create the account.

When budgeting for payroll expenses, keep in mind that *salary costs will always have benefit costs*. Benefit costs vary depending on the employee's retirement membership (STRS , PERS etc.).

- Student Supervision Extra duty
01-1100-0-1110-1000-2920-XXX-0000-0000
- Custodial overtime
01-1100-0-0000-8200-2230-XXX-0000-0000
- School Admin (Office) /Clerical overtime
01-1100-0-0000-2700-2430-XXX-0000-0000
- Teacher General Instruction (Extra Duty Stipend)
01-1100-0-1110-1000-1160-XXX-0000-0000

General Allocation funds may be used for inter-program charges such as postage, reprographics and food services. In this case, a central department incurs the expense and the *costs are transferred via journal entry* to another department. Authorization for this to occur is completed by a Direct Cost Transfer Request Form. [Website: [Direct cost transfer forms can be found under: SMBSD > Business > Forms > Purchasing Forms > Direct Cost Transfer Request](#)]

- Coding for postage
01-1100-0-0000-2700-5711-XXX-0000-0000
- Coding for student incentives, STAR snacks, etc.
01-1100-0-1110-1000-5770-XXX-0000-0000
- Coding for instructional copier jobs
01-1100-0-1110-1000-5712-XXX-0000-0000
- Coding for school administrative copier jobs
01-1100-0-0000-2700-5712-XXX-0000-0000



School Site Discretionary Money

Schools are allocated \$3,745 for Discretionary budgets. Similar to General Allocations dollars, Discretionary dollars are funded with unrestricted lottery. The difference is schools receive a flat amount of \$3,745 per school site opposed to a per student allocation.

Important note: When planning for expenditures, unspent Discretionary dollars do not carryover (use-it or lose-it).

Coding expenditures from your 'Discretionary' funds.

Fund	Resource	Year	Goal	Function	Object	School	Management	Unit
01	1100	0	0000	0000	0000	xxx	0000	5002

Discretionary budget account codes always start with **01-1100**...and end with **0000-5002**.

Account codes in the middle of the 30-number string depend on the activity (Function) and item being purchased or type of service needed (Object). Coding is unique to each site (School). [See [Appendix II- Function & Object Matrix](#)]

Discretionary funds can be transferred from one budget line to another within your Discretionary allocation budget as needed (For example: from supplies to field trip). Budget transfers may be requested via e-mail or with budget transfer request forms.

Common Coding Samples

Supplies



- Purchase instructional supplies from Discretionary funds
01-1100-0-1110-1000-4300-XXX-0000-**5002**
- Purchase school administrative supplies from Discretionary funds
01-1100-0-0000-2700-4300-XXX-0000-**5002**
- Operational/custodial supplies (outdoor flags, soap and other items) from General Allocation. **[Note: M & O receives custodial allocations for your site. However, schools may supplement allocations.]**
01-1100-0-0000-8200-4300-XXX-0000-**5002**
- School site funded facilities maintenance supplies (plants, paint for storage shed, etc)
01-1100-0-0000-8100-4300-XXX-0000-**5002**
- Purchase technology supplies such as a refurbished computer (costing less than \$500) for the front office.
01-1100-0-0000-2700-4311-XXX-0000-**5002**

Outside Services, Other

- Contract with outside agency such as Academic Entertainment student assembly
[See *Consultant Agreement* procedure section in this manual when contracting with an outside agency.]
01-1100-0-1110-1000-5860-XXX-0000-**5002**
- Print services by outside for administrative activities. For example, business cards, tardy slips, hall passes.
01-1100-0-0000-2700-5860-XXX-0000-**5002**

- iPad (costing more than \$500) for principal, assistant principal or other office support staff

01-1100-0-0000-2700-4420-XXX-0000-5002

- Travel and Conference including registration, lodging, car rental, gas, meals and other incidental costs. **[See Travel and Conference procedures section in this manual.]**

- For Principal, Assistant Principal or School Office Support Staff

01-1100-0-0000-2700-5220-XXX-0000-5002

- For General Education Teacher

01-1100-0-1110-1000-5220-XXX-0000-5002

- For Special Education Speech Pathologist

01-1100-0-5001-3150-5220-XXX-0000-5002

Extra Time

Discretionary funds may be used to pay extra time, overtime and substitute time. Please try to submit extra work agreements and school business agreements at least a week in advance of the event. Budget accounts codes are linked to funding source descriptions in Digital Schools. If the description cannot be found, contact Accounting Supervisor at ext. 8137 to create the account.

When budgeting for payroll expenses, keep in mind that salary costs will always have benefit costs. Benefit costs vary depending on the employee's retirement member classification.

- Student Supervision Extra duty

01-1100-0-1110-1000-2920-XXX-0000-5002

- Custodial overtime

01-1100-0-0000-8200-2230-XXX-0000-5002

- Discretionary – School Admin (Office) /Clerical overtime

01-1100-0-0000-2700-2430-XXX-0000-5002

- Discretionary-Teacher General Instruction (Extra Duty Stipend)

01-1100-0-1110-1000-1160-XXX-0000-5002



Discretionary funds for inter-program charges may be used for such as postage, reprographics and food services. In this case, a central department incurs the expense and the costs are transferred via journal entry to another department. Authorization for this to occur is completed by a Direct Cost Transfer Request Form.

[Website: [Direct cost transfer forms can be found under: Business > Forms > Purchasing Forms > Direct Cost Transfer Request](#)]

Coding for student incentives, STAR snacks, etc. from Food Service Department

01-1100-0-1110-1000-5770-XXX-0000-5002

School Student Health Supplies Money

The school’s Health allocation is based on October CALPADs counts.

School Site General Allocation Formulas	
July 1 (Budget)	Prior year’s student count at site x \$.60 x 75% = Health Budget Estimate
October	Current year student count at site x \$.60 x 100% = Health Budget (modified)

Important note: When planning for expenditures, unspent Health Supplies dollars do not carryover (use-it or lose-it).

Student Health Supplies allocations are funded with unrestricted lottery dollars. Health supplies are generally used by school nurses and health aides to purchase bandages, thermometer covers, compresses, etc. Requisitions are routed to the Director of Pupil Personnel Services during the Escape approval process.

- Coding for all student health supplies expenditures

01-1100-0-0000-3140-4300-XXX-3400-0000



Office Depot Rebates

The District receives rebates from Office Depot and CalCard purchases. Rebates are allocated to schools relative to current CALPADs counts. Office Depot Rebates are unrestricted and may be spent at the school's discretion.

Fund	Resource	Year	Goal	Function	Object	School	Management	Unit
01	0000	0	0000	0000	0000	xxx	0000	5004

Your Office Depot Rebate budget account codes always start with **01-0000**...and end with **0000-5004**.

Important note: When planning for expenditures, unspent Office Depot Rebate dollars may be carried over (like a savings account for a big item or a rainy day).

Office Depot Rebate funds may be transferred from one budget line to another within your Office Depot Rebate budget as needed (For example: from supplies to computer equipment). Budget transfers may be requested via e-mail or with budget transfer request forms.

Common Coding Samples

Supplies

- Purchase school administrative/professional reference books from Office Depot Rebate funds

01-0000-0-0000-2700-4200-XXX-0000-5004

- Purchase instructional supplies from Office Depot Rebate funds

01-0000-0-1110-1000-4300-XXX-0000-5004

Outside Services, Other

- Field Trip Fees including bussing and admissions from Office Depot Rebate funds

01-0000-0-1110-1000-5891-XXX-0000-5004

Note: A field trip request form must be submitted to Instructional Services

- Order food and set-up from approved caterer for an administrative meeting

01-0000-0-0000-2700-5860-XXX-0000-5004

[See hiring a caterer in Food Services section of this manual.]

Travel and Conference

- Travel and Conference including registration, lodging, car rental, gas, meals and other incidental costs. **[See Travel and Conference section of this manual.]**
 - For Jr. High Counselor
01-0000-0-0000-3110-5220-XXX-0000-5004
 - For General Education Teacher
01-0000-0-1110-1000-5220-XXX-0000-5004

Extra Time

Office Depot Rebate dollars may also be used to pay extra time, overtime and substitute time. Please try to submit extra work agreements and school business agreements at least a week in advance of the event. Budget accounts codes are linked to funding source descriptions in Digital Schools. If the description cannot be found, contact Accounting Supervisor at ext. 8137 to create the account.

When budgeting for payroll expenses, keep in mind that salary costs will always have benefit costs. Benefit costs vary depending on the employee's retirement membership (STRS / PERS, etc.)

- Student Supervision Extra duty
01-0000-0-1110-1000-2920-XXX-0000-5004
- Library or Computer Lab Support Extra Duty
01-0000-0-0000-2420-2220-XXX-0000-5004
- Office Depot Rebate General Instruction (Extra Duty Stipend)
01-0000-0-1110-1000-1160-XXX-0000-5004



Miscellaneous Grants and Donations

The Miscellaneous Grants and Donations account is a resource for a school to deposit unrestricted local donations. Proceeds from approved fundraisers can also be deposited with the District office into a school's account to be used at the site's discretion.

Coding expenditures from your 'Miscellaneous Grants and Donations funds.

Fund	Resource	Year	Goal	Function	Object	School	Management	Unit*
01	0980	0	0000	0000	0000	xxx	0000	0000

Misc./Donation budget account codes always start with **01-0980** and usually* end with **0000-0000**.

* *Specific 'unit' accounts may be added to help track specific projects or funding purposes.*

[See Fundraising and Cash Receipts section of this manual.]

When preparing bank deposits, organize the money and itemize the quantity of coin on a cash deposit summary sheet before bringing to the Business Office. **[See Appendix IV for Sample Cash Talley Form]** To deposit cash or currency, please call Classified Payroll at 361-8133 and make an appointment.

Important note: When planning for expenditures, unspent Miscellaneous Grants and Donation dollars may be carried over (like a savings account for a big item or a rainy day).

Miscellaneous Grants and Donations funds may be transferred from one budget line to another within your Miscellaneous Grants and Donations budget as needed. Budget transfers may be requested via e-mail or with budget transfer request forms.

Common Coding Samples

[See Appendix I/II--Function and Object Matrices]

Outside Services, Other

- Field Trip Fees including bussing and admissions
01-**0980**-0-1110-1000-5891-XXX-0000-0000
- Funds donated for a school assembly to be paid
01-**0980**-0-1110-1000-5860-XXX-0000-0000
- **[See Travel and Conference procedures section in this manual.]**



Funding Split

- Funds donated to purchase benches for school site. (Two benches costing \$519 each plus M&O is installing).
 - Requisition for benches
01-**0980**-0-0000-8100-4415-XXX-0000-0000
 - Account code for M&O to purchase material to install benches.
01-**0980**-0-0000-8100-4300-XXX-0000-0000



Copying & Printing, etc. - Easy as 1, 2, 3!

Today's modern copiers have a variety of options to make your job and tasks easier: resizing, stapling, hole punching, collating, etc. will maximize efficiency and save time. The following guidelines will enhance copier reliability for all

users. So, if you encounter a paper jam,

- ✓ follow the alerts on the copier screen. It will guide you to the sections that have jams.
- ✓ remove all paper (including small pieces) at each section.
- ✓ open and close doors and working parts gently.
- ✓ avoid pressing copier lids onto books as this can shatter the copier glass.
- ✓ if the machine still has an error code, contact the Purchasing Department at ext. 8176.

Site Copiers

The most convenient copier to use is the one at your site. All sites have at least one high speed copier so this copier should be your first choice. Proper use and care of copiers is vital to the longevity of the machine.

Copy Center at the Souza Center

On the second floor of the Souza Center, there are three copiers — two high speed copiers that scan, collate, duplex, staple and hole punch and one color copier. Login codes (tied to valid budget codes) are required for the use of these machines and all site administrators have these codes to share with their staff. Staff should come prepared with a login code to use the copiers.



We carry 20 lb (8 ½ x 11") paper in standard colors of white, light blue, light green, pink, and yellow. We also carry white legal (8 ½ x 14) paper in limited quantities. Specialty paper (weights/colors) will need to be brought in with you. Whether you use paper provided or bring your own, the same per click charge applies. A computer in the room can be used to print directly from a file that you provide. The room also contains a paper cutter, paper jogger, and an automatic folding and inserting machine.

Folding Machine

An automatic folding machine is available at the Copy Center at the Souza Center for folding large quantities of paper. It's able to accommodate most copy papers and letterheads. For the first-time user, please call the Purchasing Department at ext. 8176 for assistance.



Outside Reprographic Services

Use of any local printers including (but not limited to) Vertrees and Office Depot is permitted. All outside printing requires the processing of a purchase order to the specific printing vendor.

Enter either a specific vendor purchase order or an open purchase order depending on site needs. It may be helpful to create an open purchase order to a particular vendor to address any and all needs during the year. As a reminder, please track and monitor the balance on the open purchase order.

The Purchasing Department can assist you in obtaining prices for a particular printing job based on a sample you provide. A copy of the signed purchase order and your originals may then be taken to the local Office Depot to make your purchases.

Donated Items to the District

General Donations

SMBSD is grateful for community, business and private donations to our school District. There is a procedure in place for any donated item to ensure its usefulness on behalf of students. The individual or company wishing to donate items to the District or a particular school should start by writing a letter describing the donation. This should be sent to the Assistant Superintendent for Business Services to carry the offer to Cabinet for review. The letter should describe the:



- item(s)
- quantity
- age and condition of item(s)
- location where the item is being donated

Computer Equipment

Computer equipment must first be assessed by the IT department for compatibility with our systems before donation is accepted. This evaluation includes:

- age of the item
- compatibility of the technology
- ease or difficulty of bringing the item up to 'standard'
- additional software needed, etc.



Cabinet (Superintendent and Assistant Superintendents) will consider the offer, inquire further, request to inspect the items, and/or have staff notify the individual or group and provide instructions on where to bring the items. Delivery of donated items must be coordinated with the warehouse. Some days are better to receive items than others (Mondays are a heavy delivery day so it is best to avoid Mondays). Whenever possible, site specific donations are honored. Though, once items are donated to the District, items become the property of the District and the District has discretion over their use.

A Few Exceptions for Donated Items

- ✓ SMBSD does not accept any item that was 'brought in by staff' and later suggested as a donation. These types of items are treated as personal.
- ✓ Some donations are not accepted because of lack of need or condition of items.
- ✓ Small items (classroom supplies, library books, etc.) of minimal value from your PTA, PTC, PTO, PTSA, Booster Club, etc., need not follow this process. If in doubt, please contact the Business Office.
- ✓ After the donation and distribution of the items, the Superintendent's office writes a letter of thank you and a description of how we put the donations to use. Annually, the Board also recognizes donations and support from the community.



It might be surprising to know that the District is not a charitable or non-profit organization. Therefore, we cannot provide donors with a 501(c) (3) number for their tax preparation. Donors should consult with their tax professional on the deductibility of items given to the school District.

Extra Time

On July 1, 2012, new state pension regulations were implemented regarding reporting of retirement contributions in California. A lack of accurate and timely information and retirement contributions results in materially inaccurate retirement benefit estimates. These issues have increased the unfunded status of the retirement plan due to lost investment earnings and lost State contributions. Compliance rules state that extra time must be reported when earned in a timely manner. Variable or part-time retirement service due dates are based on the actual pay date. Therefore, penalties and interest will be assessed to the District for reporting retirement holdings late.



It is imperative that the following rules be followed by all employees in order for the District to avoid these penalties and interest charges:

- All work performed outside of an employee's regular assignment for the District will be recorded on an Extra Work Agreement or School Business Agreement and fully authorized prior to the commencement of the services to be performed. In cases of emergency where you are requested to work before the EWA has completed the authorization process, be sure to write down your EWA number and follow up to be sure you submit a time sheet.
- All employees must submit their time sheets monthly and on time. It is the responsibility of the employee to ensure accurate time sheets are signed and submitted promptly.

Note: Penalties and interest will be assessed on the District if employees turn in time sheets late. This includes waiting to submit time for multiple months to gain a larger check in a lump sum. This practice is not allowed.

- Failure to submit time sheets in a timely manner and as directed may result in employee's inability to be assigned any extra time.
- Managers and supervisors will be proactive in following up with employees for timeliness of reporting. There will be a concerted effort to ensure timeliness of reporting occurs at every level throughout the District. These rules must be followed to avoid penalties and interest.

By working together, we can avoid penalties and interest and ensure employees are paid in a timely manner.

Fees for Students

The California Education Code (EC), as amended by Assembly Bill (AB) 1575 in 2012, provides that a pupil enrolled in a public school shall not be required to pay a pupil fee for participation in an educational activity. “Educational activity” is defined as an activity offered by a school district that constitutes an integral fundamental part of elementary and secondary education, including, but not limited to, curricular and extracurricular activities. “Pupil fee” is defined as a fee, deposit or charge imposed on pupils, or a pupil’s parents or guardians, including but not limited to:



- A fee charged to a pupil as a condition for registering for school or classes, or as a condition for participation in a class or an extracurricular activity, regardless of whether the class or activity is elective or compulsory, or is for credit.
- A security deposit, or other payment, that a pupil is required to make to obtain a lock, locker, book, class apparatus, musical instrument, uniform, or other materials or equipment.
- A purchase that a pupil is required to make to obtain materials, supplies, equipment, or uniforms associated with an educational activity.
- All of the following apply to the prohibition on pupil fees described above:
- All supplies, materials and equipment needed to participate in educational activities shall be provided to pupils free of charge.

A fee waiver policy shall not make a pupil fee permissible.

Schools can solicit voluntary donations of funds or property, and voluntary participation in fundraising activities.

The following questions may be helpful when determining whether a fee can be charged: “Is the fee specifically authorized by statute?” If so, the fee can be charged. If the fee is not specifically authorized by statute, “Does it relate to an activity that is an integral component of public education?”

Common fees authorized by law include:

- Food served to pupils
- Lost or damaged books or other property

- Medical, hospital or accident insurance the cost of which is to be paid by the pupil or his parent for participating in field trips or members of an athletic team
- Fees for school cap programs
- Fees for home-to-school transportation

The most common fees schools are prohibited from charging:

- Deposits for lost or damaged property
- Admission charge to an exhibit, fair, theater or similar activity when such places are part of the District's education program.
- Student body membership fees as a condition of enrollment or participation in an athletic or other activity
- Standardized gym suits for physical education classes when not wearing the standardized clothes would affect the student's grade
- All school supplies necessary for participation in the class. This includes paper, pencils pens, art supplies, cloth for sewing wood for carpentry,
- Textbooks and workbooks.

This is just a partial list and not intended to be a complete list. If you have a specific question, please call the Business Office and we will assist you.



Field Trips Billed to Outside Agencies

When an outside agency such as City of Santa Maria, PTC/PTA, etc. provide funding for field trip bussing, a requisition must be submitted through Escape and a Field Trip Request form must be submitted to instructional services for board approval. Please use the following budget account for these types of activities:

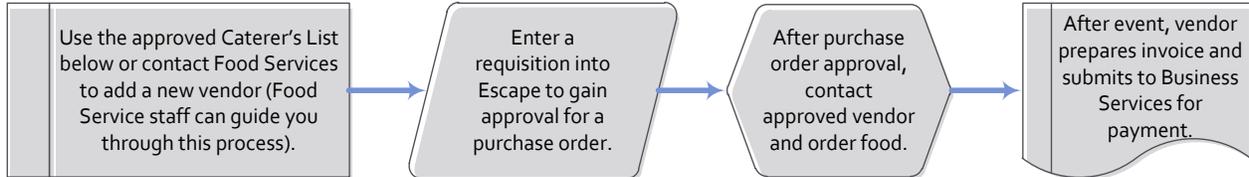
01-0000-0-1110-1000-4300-xxx-0000-9400

Note: Please remember to order sack lunches from Food Services!



Food Services

Catering Service Workflow, Guidelines & Checklist



Note: The Approved Caterer's List is updated periodically.

Check the website: SMBSD > Business > Purchasing > Catering for the current list.

The definition of a caterer in California includes a person, business or food facility that prepares, transports and serves food at events. Caterers must store and prepare food in an approved, permitted, permanent food facility. Caterers are required to obtain a health permit under the California Retail Food Code. Event catering is defined as a function in which a licensed caterer provides all food, on site staffing, and necessary equipment for the event. Examples of this equipment include but are not limited to chafers, flatware, china, linens, decorations, tables and chairs. The service level may range from drop off box lunches to casual buffet setup.

The Food Services Department in coordination with the Business Office reviews requests from all caterers to ensure they are in compliance with all the school District's business licensing and insurance requirements. School District staff may only use contracted caterers that meet the District's business and insurance requirements. These must be met before the caterer may provide any services to the District. When planning an on-site event, please ensure the following checklist is complete. Once these documents are on file enter a requisition, obtain an approved purchase order, order the food, and submit the invoice to Business Services for payment processing.



Checklist for Catering Vendor

(Adding to approved list and invoicing to the District)

**To add a new vendor to the list, please contact
Food Services for assistance (805) 361-8104.**

<p>Food Services - To add a new vendor to approved catering list:</p> <ul style="list-style-type: none"> • Certificate of Liability Insurance - \$1M (required) • Health Department Report • Serve Safe Food Safety Certificate • Business License • W-9 Tax Identification Form listing appropriate name of company and tax status 	<p>Business Services - Invoice made out to SMBSD that includes:</p> <ul style="list-style-type: none"> • Name and address of vendor • Phone • Date of invoice • PO number • Quantity and description of items purchased • Unit and total price
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Forms

District forms can be obtained by entering an Automatic Warehouse Requisition (AWR) in Escape. Identify the form by the number of the requisition form and submit for approval. Forms issued from the warehouse will be issued to your site free of charge by using the following account code:

01-0000-0-0000-7540-4300-000-0000-FORM

Since these are items that need to be tracked for reorder purposes, the warehouse needs a requisition and is not able to fill a request via a phone call or email (thank you for understanding). If you are the ‘owner’ of a form and wish to revise the form prior to re-order contact the Purchasing Department. Also contact the Purchasing Department to add a new form into inventory.

Fundraising and Cash Receipts

All fundraising efforts should be pre-approved by the site administrator. Elementary schools utilize PTA/PTC/PTO for the collection, accounting, and banking of fundraising proceeds. Those proceeds may be donated back to your school. Junior high schools utilize student body accounts for fundraising. Teachers should not conduct ‘private’ fundraisers, hold cash or pay for expenses directly from cash. Be cognizant of the District’s Wellness Policy (BP 5030) when approving fundraising activities. Three-part

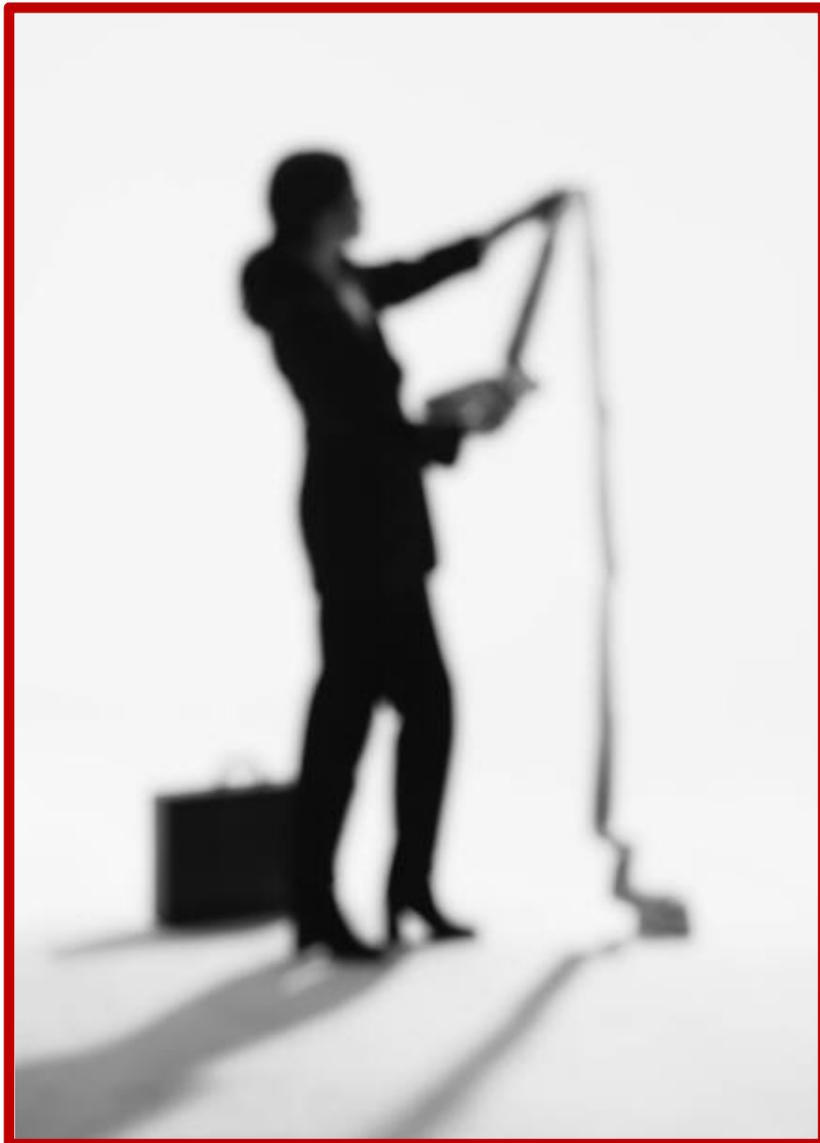


receipts must be used for all fundraisers. The top copy should be given to the purchaser. The second copy should be placed with the cash. The third copy remains in the receipt book. Pre-numbered receipt books are available in the warehouse at no cost to your site. A staff member must be present at the event (bake sale, craft sale, book sale, etc.) to check for a receipt with

the goods leaving (i.e., the Costco approach at checking receipts at the door). Therefore, all purchases should be checked to ensure a receipt is given. A sign should be posted at all fundraisers “Did You Get A Receipt?”

Receipts must be reconciled with cash and the beginning receipt number through the ending number must be accounted for. All deposits must be made within 24 hours. In the meantime, cash should be locked in the school safe. Business Services has a record of all combinations and a second key to the safe if you lose a key or combination. Call the Coordinator of Budget and Finance at ext. 8132 to assist.

Your PTA/PTC/PTO etc. should provide their own receipts. However, they may purchase receipts through the District and take advantage of the District discount. Any irregularities should be reported to the Assistant Superintendent for Business Services immediately.



Purchasing

The District uses the purchase order process for budgetary control and the documentation of the authorization process. For these reasons, staff members need to follow the process for the audit trail to be intact. The Purchasing Department has the ability to assist you in a variety of ways. Please read through the areas below and if you need some additional type of assistance, call us – the Purchasing Department is here to help!



A Gift of Public Funds - Not Permitted

The gift of public funds is a concept whereby a government entity cannot give away public money to individual employees. This includes gift cards, movie tickets, hats, gas cards, money, hotel rooms or any other item that only an individual can use.

Expenditures of school funds must be for a direct and primary public purpose to avoid being a gift. Purchases of personal items are considered a gift a public funds. Therefore, coffee mugs or tumblers or other such items are not allowed.



Suggestion/Idea: purchase supply items that staff can use on the job such as pens or notepads.

The legality of any expenditure is determined by the "gift of public funds" provision in the California Constitution, Article 16, Section 6. This constitutional provision prohibits making any gift of public money to any individual (including public employees), corporation, or other government agency. It states, ". . . the Legislature shall have no . . . power to make any gift, or authorize the making of any gift, of any public money or thing of value to any individual"

Authorization

SMBSD's board authorized signatories are the Superintendent, Assistant Superintendent, and Coordinator of Budget and Finance. All purchases for the District must be authorized by one of these signatories. Staff members are not authorized to place orders or contract for services or purchase items without proper authorization.

If an emergency arises, contact the Purchasing Department and we will help you get the proper authorization and assistance to procure whatever you need through the proper process. A staff member who purchases items without proper authorization shall incur personal responsibility for purchase.



Calendar and Cut-Off Dates

Typically, purchasing cutoff dates are estimated as follows but staff should refer to the website for the exact dates.

<u>Cut-off date</u>	<u>Activity</u>
Early May	New requests for out of town vendors
Beginning of June	New requests for in-town vendors
Mid-June	Warehouse Requisitions, Purchase Order modifications
Mid-June	Existing Blanket Purchase Orders
Mid-June	Online office supply orders

<u>Start of new year</u>	<u>Activity</u>
June 1	Start entering requisitions for next year

Consultant Agreements

Consultant agreements are completed each year for each independent contractor, even if they provided services at your school in a previous year. Send all completed consultant agreements to the Coordinator of Budget and Finance in the Business Department for review two weeks before the date of the service. After the agreement has been reviewed and approved, it will be entered into Escape by the Administrative Assistant in the Business Office and will be electronically routed for the necessary approvals and a purchase order will be prepared.

The District at times reimburses employees for the cost of travel (hotel, meals, and mileage), but does not reimburse contractors. The quoted price for a contractor should include all costs for the service they are to render (supplies, materials, travel, etc.). This will help you manage your budget (with no surprises for late arriving bills).

After the service has been rendered, the consultant must submit an invoice to be paid. The invoice needs to have the name of the consultant (and/or business name), consultant address, dates of service, and amount due. Please review the invoice, approve it, note the purchase order number and forward to Accounts Payable for payment.

Furniture

Annual furniture orders are based on enrollment rollovers plus growth/attrition. By using the current grade level enrollment and projecting the survival cohort (the historical percentage of students that typically move to the next grade level the following year) plus additional growth/attrition, projections



are made for how many students will be in each grade level. Using this information, the amount of furniture is determined that will be required for the following year.

Growth vs. Replacement Furniture

The following describes the difference between growth furniture and replacement furniture

- Growth = furniture that is ordered due to a projected increase in student enrollment.
- Replacement = furniture that is being requested to replace broken or unusable furniture.

What do I do with broken furniture or how do I get free furniture?

We have a 10-year warranty replacement for defective furniture. If furniture is found to be defective by the manufacturer during the warranty period, they will replace it for FREE! We have three scheduled dates throughout the year to conduct site visitations to determine warrantability of furniture that is broken. Therefore during the school year, please have your custodian save any broken furniture on site in one location and notify the purchasing department before the scheduled date to arrange the site visit.

Custodians should complete a form found on the SMBSD purchasing website and submit to the Purchasing Department. Criteria for broken furniture: normal wear and tear, student damage/defacement, defective furniture, warranty issue. Student damage/defacement is not considered normal wear and tear. Students should be charged for the replacement cost of the item damaged or defaced. For assistance in invoicing a student for the replacement cost, please contact the Purchasing Department.

Office Depot



Office Depot has next day delivery for most items on their on-line purchase system. For this reason many items have been removed from the warehouse. Contact the Purchasing Department for information on how set up an open purchase order for these types of orders. For orders received at your site, please sign the packing slip and send it in to Accounts Payable for prompt payment.

Placing Orders through Escape

Please refer to your Escape manual, if you need training or a copy of the Escape manual please contact the purchasing department.

Purchasing Items through eBay

All eBay purchases are conducted only through the Purchasing Department. The District has a process in place for online



ordering, including purchasing on eBay. The risk of fraud is very high when completing online transactions, therefore, all online purchases are processed through the Purchasing Department.

To purchase an item online:

- Step 1:** Enter a purchase requisition in Escape to US Bank Vendor No. 008465.
- Step 2:** In the note pad of the requisition list the weblink for where you would like the item purchased.
- Step 3:** If the item is time sensitive due to a sale price, please contact the Purchasing Department to ensure that the requisition is expedited.

To purchase and item on eBay:

- Step 1:** Enter a purchase requisition in Escape to US Bank Vendor No. 008465.
- Step 2:** In the note pad of the requisition list the item number of the item you wish to purchase.
- Step 3:** In the line item detail, state the highest amount you would like to bid or use the buy-it-now option. Due to eBay purchases being time sensitive, it is best to contact purchasing to expedite these purchases.



“Rush Order”

If you need something in a rush, purchase orders can be ‘walked through’ the process very quickly to obtain approval. The Purchasing Department is here to serve you. Please call and we will assist and support you in obtaining the proper authorization and quickly procure the items you need. Communication is key to making this happen quickly.

Sourcing Goods and Services

The Purchasing Department is here to serve the needs of staff in the District. The department can support by sourcing and pricing items to assist staff in stretching dollars to maximize savings. Purchasing engages in activities related to researching, evaluating, and selecting suppliers from which to procure goods and services. Feel free to contact purchasing if this service is needed at ext. 8175/8176.

U.S. Bank Credit Cards

The District is no longer utilizing local store credit cards (OSH, Vons, Smart & Final and Albertsons). The District has replaced this program with a number of District Visa Credit Cards that will allow end users to shop at any store that accepts the Visa logo. To utilize a District Credit card, enter a requisition in Escape to U.S. Bank Vendor No. 002801. If you plan on making numerous purchases throughout the year, you may want to utilize a blanket requisition, if the need is for a one-time purchase you will need to enter a regular requisition. Once you receive your signed copy of the Purchase Order and you are ready to make your purchase. Please bring a copy of the Purchase Order to the Purchasing Department to check out a credit card. You may keep the card for 24 hours and must return the card with all receipts. Online purchases may not be made with the credit card.



'Value Added' Employee Discounts

Employee Discounts are available on the website. These change occasionally so check back periodically to see the latest discounts for employees. [[Website: SMBSD > Business > Purchasing > Employee Discounts \(password discount\)](#)]



Travel and Conference

Steps to Take When Traveling

Important note regarding out of state travel: Travel out of state is only permitted with prior Board approval. To travel out of state for a conference, field trip or other allowable travel begin by seeking approval from the site administrator.

After approval by the site administrator, the request must be submitted to Instructional Services to prepare a Board action item for presentation to the Board. The request needs to be accompanied with details and information regarding the date(s), length of travel, cost, budget, destination, transportation method, reason for travel, etc. This Board item must be approved prior to the commencement of the trip.

- Step 1:** Employees complete a Conference Attendance and Reimbursement form at least ten days prior to travel and obtain approval (be sure to include the conference brochure or agenda w/form).
- Step 2:** One requisition is entered in Escape using the U.S. Bank [Vendor #002801] as the Vendor. On one purchase order detail: 1) lodging, 2) conference registration, 3) car rental, and 4) estimated fuel.
- Step 3:** Call hotel to make reservations, register for conference, call Enterprise to reserve vehicle.
- Step 4:** The day before travel bring the signed copy of the purchase order to the Purchasing Department to check out a Travel Card.
- Step 5:** Save all receipts in the travel pouch provided.
- Step 6:** After completion of travel, return Travel Card, receipts and pouch to the Purchasing Department.
- Step 7:** Reconcile the Conference Attendance and Reimbursement form and submit all expenses not paid for with the travel card for approval by the supervisor.

Excess reimbursements (those above the per diem amount) are available if approved by the individual's supervisor.



District credit card

When employees travel with the District credit card, it is to be used for the cost of lodging and parking only. If employees are using a car rental, gas is also an allowable charge. Other allowable expenses can be reimbursed when returning by completing a Travel and Conference Request form.

All travel information is detailed on the website: [SMBSD > Business > Travel and Conference](#)

Hotel Reservations / Lodging

Hotel reservations should be made using the District's travel cards. When calling for a reservation, make sure that the hotel gives you a price that includes all taxes and an estimate for parking. Once you have the estimate, enter the information into Escape with the last item description shown as "District Credit Card Needed." Credit cards may be picked up after the requisition is approved. Employees should bring a signed purchase order with them to check out the credit card.



Once the requisition has been fully approved through Escape and the purchase order signed, the Purchasing Department will contact you with the information you need to complete your reservation. Please allow a week for this process.

When you check out of the hotel, make sure that you retain your receipt and give it to Mary Lou when you return the credit card. Should you need to cancel your reservations, make sure you do so within the hotel's timeframe. Your budget will be responsible for any late cancellation costs.

Individuals on approved travel and requiring overnight lodging shall be reimbursed for the actual necessary lodging expenses supported by receipt including parking. Lodging requests may not be approved for travel under a 75-mile radius of the District unless approved by Superintendent or Assistant Superintendent.

Transportation

Travel reimbursement will be made for travel to/from Assigned Job Site and other job locations. If mileage reimbursement is requested and not part of a Conference Attendance and Reimbursement Request form, employees may use the Mileage Claim Form available on District [\[Website: \[www.smbds.org\]\(http://www.smbds.org\) > Business Services > Travel & Conference\]](#)

The Assigned Job Site for claiming travel and per diem allowance is that designated on Employment Contracts for certificated, management and classified employees. The Assigned

Job Site is the location to and from which mileage reimbursement is authorized. If the employee reports directly to or returns from the job/travel location without first reporting to the Assigned Job Site, travel mileage is calculated from/to the Assigned Job Site or home, using actual mileage for the travel. The reimbursement rate is the current IRS standard mileage rate 56.5¢.

- Mileage for any official travel including non-work days will be reimbursed.
- An individual using his or her vehicle on extended trips outside the District shall be reimbursed not to exceed the amount which would have been expended if the employee had used coach or economy air transportation and any required shuttle or taxi.
- If dropped off and picked up at a common carrier and no parking expense is claimed, mileage to and from the common carrier may be claimed at the above appropriate rate.
- Actual and necessary parking expenses shall be allowed.

Car Rental



Car rental reservations should be made using the District's travel cards. SMBSD uses Enterprise Car Rental as the District has state contract that saves money and also provides insurance coverage. Car rentals can be very cost effective and may save the District money when comparing use of personal vehicles (mileage) versus car rental rates (daily rate plus gas). If unsure of which method to choose, please contact the Business Office for assistance. The Car Rental process is provided on our website.

[Website: [SMBSD > Business > Travel and Conference](#)].



Meal Allowances

Individuals on approved travel shall be reimbursed for meals upon submission of the Conference Attendance & Reimbursement Request.

Important note - Travel Cards may not be used for room service, meals, drinks, alcoholic beverages, or incidentals. Full meals included in airfare, hotel, and conference fees, or otherwise provided, may not be

Travel Duration	Meal (Three meal maximum in one 24-hour period)	Per Diem (Flat Amount)	Actual Expenses (Actual Amount)
Travel prior to 6 a.m. and ends at or after 9 a.m.	Breakfast may be claimed	\$8	Actual expenses can be claimed for any permitted meal when a receipt is included with the travel claim. Excess reimbursements (those above the per diem amount) are available if approved by the individual's supervisor. <i>Note: Gratuities may be included in the expenditure for actual expenses not to exceed 15%.</i>
Travel began prior to 11a.m. and ends at or after 2 p.m.	Lunch may be claimed	\$12	
Travel began prior to 4 p.m. and ends at or after 7 p.m.	Dinner may be claimed	\$25	
In-county Reimbursement: will only be paid for meals that are a part of a called meeting; i.e., an official conference/ official meeting which includes a meal (include official notice or receipt for reimbursement).			

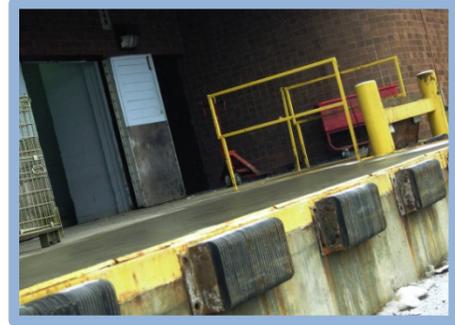
The Business Department audits claims for computational accuracy and necessary documentation, requests the warrant, and forwards the warrant to the employee. The Superintendent or Assistant Superintendent reserves the right to make exceptions to the above regulations. Questions regarding reimbursement of travel expenses should be directed to Business Services (805) 361-8136 / 8138 or Purchasing (805) 361-8175 / 8176.

Important note: Report lost Travel Cards to the Purchasing Department immediately.



Warehouse

The District's warehouse is an operational warehouse versus a storage warehouse. As such, a high volume of activity in and out of the warehouse occurs daily. The warehouse environment is not a standard office space. There are hazards related to the movement of incoming food, material, use of machinery and the expectation of a clear work area that make this area unique.



As such, the access to this area will be restricted to warehouse personnel only. This area also contains assets for the District that requires security and accountability. Restricting access to the warehouse also allows warehouse staff to maintain this control such that proper paperwork follows the assets in this area which maintains budgetary control and the maintenance of proper warehouse stores. These guidelines are in place to protect employees, maintain a safe work environment, and secure inventory. The only exception is in the event of an emergency the warehouse may be used as an evacuation route.

The warehouse area of the building is not a general access area. It is not an entrance. It is not an exit. Only authorized warehouse staff members are permitted access. Thank you for cooperating with the warehouse rules and understanding the reasons behind the additional restrictions in place for access to this area.

Delivery and Receipt of Goods

All items order with exception of Office Depot and Southwest School Supply, and large appliance purchases (refrigerators) must be shipped to the warehouse. On occasion, an order may accidentally be shipped direct to your site. If a shipment arrives, please contact the warehouse at ext. 8178. Depending on the shipment, the warehouse may need to pick up the shipment and process the paperwork and then redeliver the product to your site.



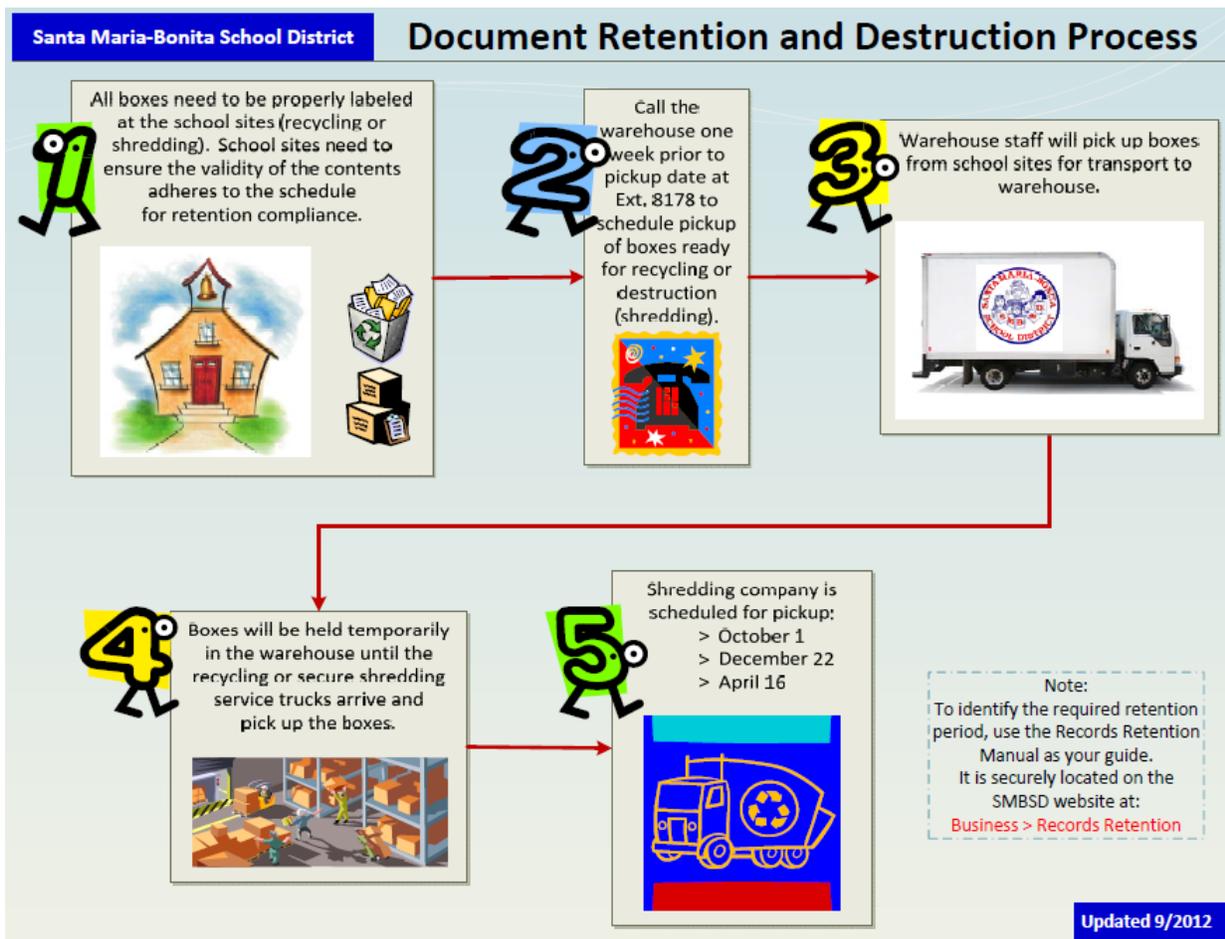
Records Retention / Shredding / Recycling

Records retention is the safeguarding and retention of District records and documentation following the state required guidelines and timelines. Title 5 of the California Code of Regulations (K-12) identifies three types of records:

Type of Record	Length of Time for Retention
Class 1:	Permanent records (<i>records to be kept indefinitely</i>)
Class 2:	Optional records (<i>records to be kept according to a retention schedule; may then be reclassified as Class 3 records after retaining for the proper amount of time</i>)
Class 3:	Disposable records (<i>records that may be destroyed</i>)

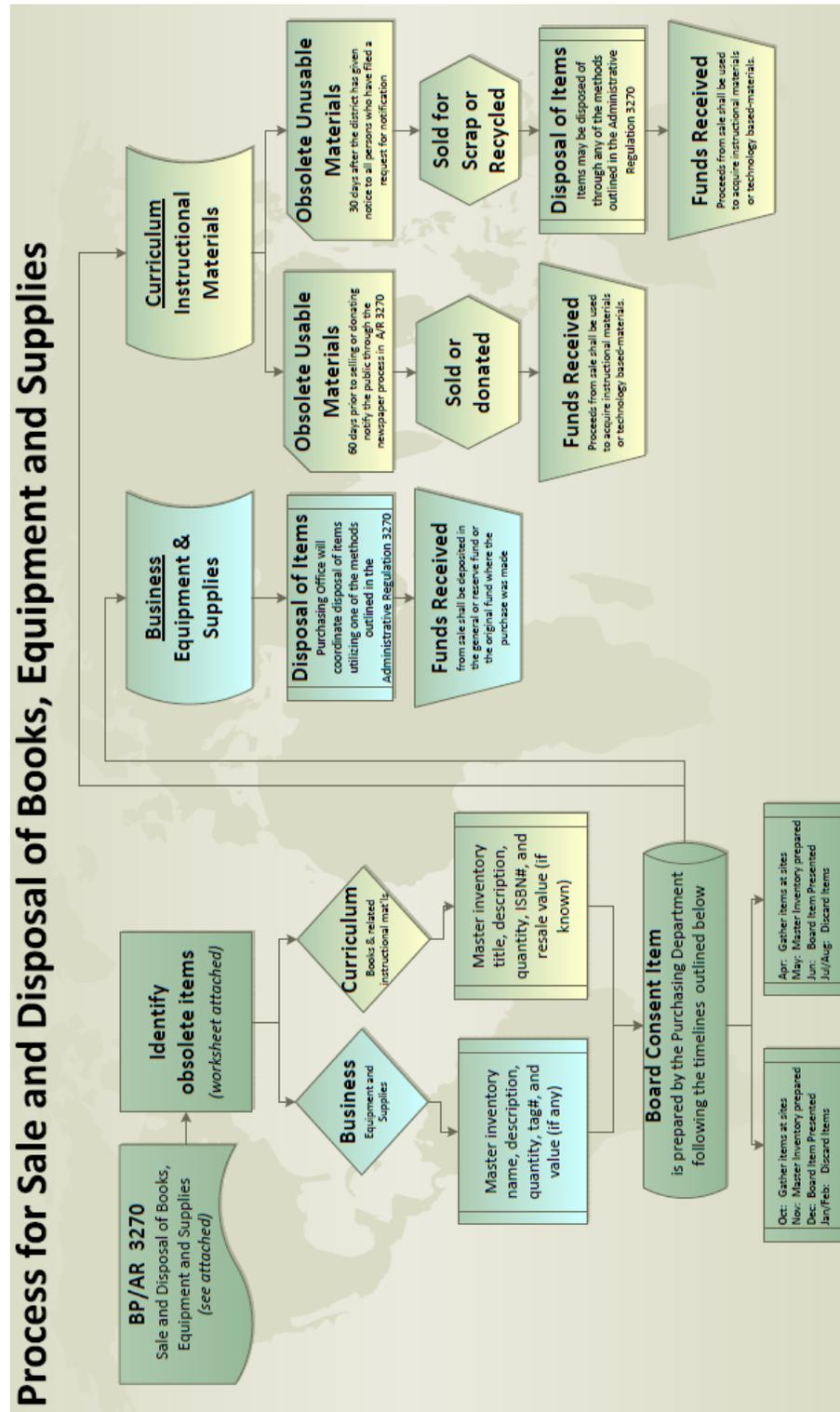
Records Retention Schedules (see expanding dropdown section at the bottom of this page) list and describe the records series that exist within the District and specify for each type the length of time they are to remain in active systems, in inactive systems, and when they may be deleted, destroyed or designated for archival retention.

It is required that documents produced by school systems be retained for varying lengths of time. We utilize the records retention schedule published periodically by California Association of School Business Officials: The Records Retention Manual posted on the website.



Obsolete Items – Process for Sale and Disposal for Books, Equipment & Supplies

When textbooks and inventoried supplies (asset tagged) are outdated, broken or unusable, the process for disposal outlined in Board Policy and Administrative Regulation 3270 will be followed. The process in the flow chart below outlines the steps for Sale and Disposal of Books, Equipment and Supplies. See Website for more information.



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Appendices

Appendix I – Function Account Codes

Source: California School Accounting Manual (CSAM) [Condensed Version]	
Function Account Codes	
<i>The function field describes the activities or services performed in order to accomplish a set of objectives or goals</i>	
1000-1999 -- Instruction	
1000	Activities dealing directly with the interaction between teachers and students.
1112	Special Day Class, Severely Handicapped
1113	Special Day Class, NonSeverely Handicapped
1120	Special Ed:Resource Specialist Instruction
1130	Special Ed:Supplemental Aides and Services in Regular Classrooms
1190	Special Ed:Extended School Year
1192	Special Ed:Home Hospital
1193	Special Ed:Adaptive Physical Education
2000-2999 -- Instruction-Related Services	
2100	<u>Instructional Supervision and Administration</u> . Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.
2130	<u>Curriculum Development</u> . Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques to stimulate and motivate students.
2140	<u>In-house Instructional Staff Development</u> . Expenditures for staff or consultants to develop curriculum for the professional or occupational growth and competence of instructional staff members. These activities include guiding teachers in the use of instructional materials and providing the environment for in-service training. (See also function 7410 for non-instructional personnel.)
<i>Note: A fee paid for an employee to attend a conference, or a salary stipend for attending a staff development conference, should follow the function of the employee.</i>	
2150	<u>Instructional Administration of Special Projects</u> . Activities associated with the administration of special projects, such as Title I or Migrant Ed. Special projects usually are conducted in support of an instructional program or another support program. Include salaries of directors, clerical or program support staff (<i>Project Clerks</i>). Also include costs of preparing program plans, program monitoring, and performance (program-specific) audits.
2420	<u>Instructional Library Media & Technology</u> . Activities concerned with the use of all teaching and learning resources including hardware and content materials, methods, or experiences used for teaching and learning purposes. Activities include assisting members of the instructional staff with computer-assisted instruction services. This activity also includes guiding individuals in the use of library books & materials. Instructional technology costs identified with computer labs and other

	instructional support centers may be charged to instructional library, media, & technology function.
2490	<u>Other Instructional Resources.</u> Other activities and materials that provide students with the resources to achieve appropriate student learning outcomes.
2495	<u>Parent Participation.</u> Activities designed to include the parents in the student's education.
2700	<u>School Administration.</u> Activities concerned with managing and directing a particular school. Includes activities by principal, assistant principal, and other assistants while they supervise all operations of the school. Other school administration services include graduation expenditures.
3000-3999 -- Pupil Services	
3110	<u>Guidance and Counseling Services.</u> Activities include counseling with students and parents; consulting with other staff members on learning problems; evaluating the ability of students; assisting students in personal and social development
3120	<u>Psychological Services.</u> Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students; planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.
3130	<u>Attendance and Social Work Services.</u> Activities designed to improve student attendance at school and prevent or solve student problems involving home, the school, and the community.
3140	<u>Health Services.</u> Physical and mental health services that are not direct instruction. These services include activities that provide students with appropriate medical, dental, and nursing services. (Medical Services, Dental Services, Nursing Services)
3150	<u>Speech Pathology and Audiology Services.</u> Activities that identify, assess, and treat children with speech, hearing, and language impairments.
3160	<u>Pupil Testing.</u> Cost of staff or consultants assigned to coordinate the standardized testing of students in academic contents.
	<i>Note - The cost of classroom teachers administering tests to their students during the instructional day remains part of the instructional function.</i>
3900	<u>Other Pupil Services.</u> Other support services to students not classified elsewhere in the 3000 functions.
4000-4999 -- Ancillary Services	
4000	School-sponsored activities during or after the school day that are not essential to the delivery of services in functions 1000, 2000, and 3000 series. These activities are generally designed to provide students with experiences such as motivation, enjoyment, and improvement of skills in either a competitive or noncompetitive setting.
4100	School-Sponsored Co-curricular. Supplemental activities such as band, chorus, speech, debate, chess club, etc.

4200	School-Sponsored Athletics. School-sponsored activities, under the guidance and supervision of LEA staff members who provide opportunities for students to pursue various aspects of physical education.
8000-8999 -- Plant Services	
8100	<u>Maintenance</u> . Activities involving with repairing, restoring, or renovating school property including grounds, buildings, site improvements, building fixtures, and service systems.
8200	<u>Operations</u> . Activities concerned with keeping the physical plant clean and ready for daily use. Direct charges to the operations function may include brooms, brushes, disinfectants, garbage cans, light bulbs, toilet paper, towels, and outdoor flags.
8300	<u>Security</u> . Activities concerned with maintaining order and safety in school buildings, on the school grounds, and the vicinity of schools at all times.

Appendix II – Object Account Codes

Source: California School Accounting Manual (CSAM) [Condensed Version]	
Object Account Codes	
<i>The object field classifies expenditures according to the types of items purchased or services obtained.</i>	
1000-1999 -- Certificated Personnel Salaries	
<i>Salaries for positions that require a credential or permit</i>	
1110	Teachers' Salaries, Regular
1120	Teacher Tutors
1140	Substitute Teachers
1160	Teachers' Salaries, Extra Duty
1210	Certificated Pupil Support Salaries (Nurses, Counselors, etc.)
1240	Substitute Pupil Support
1260	Certificated Pupil Support, Extra Duty
1310	Certificated Supervisors' and Administrators' Salaries, Regular
1340	Substitute Certificated Supervisors and Administrators
1360	Certificated Supervisors and Administrators, Extra Duty
1910	Teachers' on Special Assignment (TOSA) Salaries, Regular
1960	TOSA's Extra Duty
2000-2999 -- Classified Personnel Salaries	
<i>Salaries for positions that do not require a credential or permit</i>	
2110	Instructional Assistants' Salaries, Regular
2120	Instructional Assistants Extra Duty
2130	Instructional Assistants, Overtime
2140	Substitute Instructional Assistants
2210	Classified Support Salaries, Regular <i>(Community Liaisons, Health Aides, Computer Lab & Library Assistants, Custodians, Food Service, Maintenance, Warehouse)</i>
2220	Classified Support Salaries, Extra Duty
2230	Classified Support, Overtime
2240	Substitute Classified Support
2310	Classified Supervisors and Administrators Salaries, Regular
2410	Clerical and Office Salaries, Regular
2420	Clerical and Office Extra Duty
2430	Clerical and Office Overtime
2440	Substitute Clerical and Office
2910	Student Supervision Salaries, Regular
2920	Student Supervision, Extra Duty
2940	Student Supervision, Substitute
3000-3999 -- Employee Benefits	

<i>Employers' contributions to retirement plans; health & welfare plans, and statutory benefits</i>	
3101	State Teachers Retirement System (STRS) Benefit, Certificated Positions
3102	State Teachers Retirement System (STRS) Benefit, Classified Positions
3201	Public Employees Retirement System (PERS) Benefit, Certificated Positions
3202	Public Employees Retirement System (PERS) Benefit, Classified Positions
3301	OASDI Benefit, Certificated Positions
3302	OASDI Benefit, Classified Positions
3303	Medicare Benefit, Certificated Positions
3304	Medicare Benefit, Classified Positions
3305	Alternative Retirement (SISC) Certificated Positions
3306	Alternative Retirement (SISC) Classified Positions
3401	Health & Welfare Benefit, Certificated Positions
3402	Health & Welfare Benefit, Classified Positions
3501	Unemployment Insurance Benefit, Certificated Positions
3502	Unemployment Insurance Benefit, Classified Positions
3601	Workers' Compensation Benefit, Certificated Positions
3602	Workers' Compensation Benefit, Classified Positions
3701	Other Post Employment Benefit (Distributed), Certificated Positions
3702	Other Post Employment Benefit (Distributed), Classified Positions
3801	PERS Reduction, Certificated Positions
3802	PERS Reduction, Classified Positions
4000-4999 -- Books and Supplies	
4110	Approved Textbook and Core Curricula Materials <i>Expenditures for classroom instructional materials designed for use by pupils and their teachers as the basic curriculum adopted by the State Board of Education or the District board for required subject matter.</i>
4200	Books and Other Reference Materials <i>Expenditures for books that have not been adopted by the proper authority for use as basic curricula; books such as reference books that are available for use by students even though books may be used solely in the classroom; books and other reference material used by District personnel; all other materials used for reference purposes.</i>
4300	Materials and Supplies <i>Expenditures for consumable materials and supplies to be used by students, teachers, and other District personnel. Such materials have a total cost of \$500 (or less than) each and have a limited shelf life.</i>
4311	Computer / Technology Supplies <i>Items to be routed to I.T. for review/approval such as multimedia projectors; Chromebooks; iPads, Apple TVs; refurbished computers (CDI); printers; software; lumens; goosenecks; cameras; technology/computer cables</i>

4415	Other Inventoriable Equipment <i>Other items with an estimated useful life greater than one year and total cost exceeding \$500 each (but less than \$5,000 each.) ie... PE equipment, desks, exceeding \$500 each.</i>
4420	Computer and Technology Equipment <i>Computer and Technology Items with an estimated useful life greater than one year and total cost exceeding \$500 each (but less than \$5,000 each.) These items will be routed to Info Systems for purchase approval, inventory, and technology support.</i>
4700	Food - only used with Function 3700, Food Services
	<i>Note - expenditures for food used in instruction, staff meetings, and similar situations are recorded in object 4300 with the appropriate function.</i>
5000-5999 -- Services and Other Operating Expenditures	
5100	Subagreements for Services <i>Expenditures for the amount(s) that exceed the \$25,000 limit allowable for an agreement or contract for services with a vendor. Expenditures under object account 5100 are excluded from indirect cost.</i>
5210	Mileage Reimbursement
5220	Travel & Conference <i>Included are registration fees, lodging, meals, rental car, mileage, parking, etc. Expenditures for employee conferences charged to this object should follow the goal and function of the employee.</i>
5225	Air Travel Expense
5310	Dues and Memberships
5630	Rents & Leases
5711	Transfers of Direct Costs for Postage
5712	Transfers of Direct Costs for Reprographics
5770	Transfers for Direct Costs - Interfund for Food Services
5835	License Agreements <i>Period costs of licensing, support, or maintenance agreements for nonequipment items, such as software; expenditures for Internet-based publications and materials.</i>
5840	Advertising
5860	Other Services & Contracts <i>Expenditures for services rendered by personnel who are not on the payroll; professional/consulting services delivered by an independent contractor (individual, entity, or firm) that offers it services to the public. Such services are paid on a fee basis for specialized services usually considered to be temporary or short term in nature, normally in areas that supplement the District. This includes all related expenditures by the personal services contract. Services would also include printing, engraving, and so forth performed by an outside agency.</i>

5880	Employment Costs <i>Fingerprinting & physicals</i>
5890	Other services or operating expenditures not included above.
5891	Field Trips <i>Admissions and/or bussing</i>
5900-5999 -- Communications	
5900	Postage <i>US mail or other method such as Fed Ex to deliver communications (see also object acct 5711 for transfer of direct charges)</i>
5912	Cell Phone

Cash Counting Tally Sheet

Submitted by: _____
 Santa Maria-Bonita School District

Checks

verified
 Count Total \$0.00

Cash

Currency		Value	Subtotal
verified	Count		
		\$1.00	\$0.00
		\$2.00	\$0.00
		\$5.00	\$0.00
		\$10.00	\$0.00
		\$20.00	\$0.00
		\$50.00	\$0.00
		\$100.00	\$0.00
subtotal			\$0.00

Coin

		Value	Subtotal
verified	Count		
		\$1.00	\$0.00
		\$0.50	\$0.00
		\$0.25	\$0.00
		\$0.10	\$0.00
		\$0.05	\$0.00
		\$0.01	\$0.00
subtotal			0.00

Rolled Coin

verified	Count	Value	Subtotal
		quarters \$10.00	\$0.00
		dimes \$5.00	\$0.00
		nickels \$2.00	\$0.00
		pennies \$0.50	\$0.00
subtotal			

Total Cash \$0.00

Total Deposit \$0.00