

**Procedures and Policies Meeting**  
**November 20, 2020, 9:30 via ZOOM**

**Agenda**

Topics of Discussion:

1. Purchasing: Toni Russo
  - Account Coding
  - Updates & Reminders
2. Transportation: Sergio Alfonso
  - Scheduling Changes
3. Human Resources: Scott Pepper & Jackie Manning Campbell
  - Employee Attendance – Aesop
4. Payroll: Rochelle Retleff
  - Timepiece

## TOPICS OF DISCUSSION:

Purchasing: Toni Russo

Account Codes:

The Uniform System of Accounts for School Districts pursuant to Section 36 of the General Municipal Law was designed to provide uniformity to account codes. The coding and classification guides were sent out with the distributed budget material.

### Account Code Basics:

Account codes have 1 – letter and 4- group of numbers. Each section of numbers means something.

- **FUND:** The first letter denotes which fund you will be taking the money from
- **FUNCTION:** The first group of four numbers identifies the function and classifies the expense
- **OBJECT:** The second group of three numbers identifies the object and describes the expenditure group
- **LOCATION:** The third group of two numbers identifies the location i.e. department/building or Administrator responsible
- **PROGRAM:** The final four numbers identify the program within the District

**Object Code:** The object code is the 2<sup>nd</sup> group of numbers in your account code and identifies a grouping of like materials/services for purchase. There are many different object codes. Refer to the attached account code guide, page 7, for full list.

For purchasing purposes, we utilize the following series of object codes:

- 200- Equipment
  - 400- Contractual Series (most used codes below)
    - 450 - Supplies & Materials
    - 455- 457 – Transportation
    - 460 – Software
    - 461 – Library Books & Materials
    - 463 - Postage
    - 464 – Travel & Conferences
    - 469 – Miscellaneous Contractual
    - 476 - Fees & Dues
    - 480 – Textbooks
    - 490 – BOCES
- \*\*\*Please see the attached full list of codes (page 7)**

There are many different object codes available for you to use in your account code listing. When you place a requisition please make sure that you are using your account codes correctly. When purchasing a supply, textbooks, or software, you must purchase using the proper code. Please DO NOT use the supplies code to purchase books, or the software code to purchase supplies. If you do not have sufficient funds available in the account code, you must process a budget modification prior to placing the requisition.

### **Definitions of Common Misused Object Codes:**

Supply & Materials – Items of an expendable nature that are consumed, worn out or deteriorate in use, or items that lose their identity when combined with another item (usually it's a supply if it costs more to fix it then to replace it).

Textbooks - Books in hardcover, paperback, workbook, magazines, certain newspapers, news magazines, and manuals that are used as a primary source of study material intended to implement part of curriculum, i.e. learning materials are defined as textbooks. Textbooks include coursework or any other content based instructional materials in an electronic format via a computer or other electronic system and is required as part of a source of study material. Can be thought of as an educational or instructional book in digital form and/or digital equivalent to the printed version. Textbooks must be approved by school principal and/or department coordinator.

Software- Computer software is defined as prepared educational programs which are subject-oriented and are prepared for use by students in conjunction with computers. Software programs allow students to learn new content, practice using content already learned, or be evaluated on how much they know. These programs allow teachers and students to demonstrate concepts, do simulations, and record and analyze data. Software must be approved by the school principal and/or the department coordinator, along with the Instructional Technology Coordinator and the Director of MIS for student data privacy compliance.

What is a software license? A software license is an agreement between you and the software company that allows you to use that program or textbook without infringing on copyright law. When purchasing a software license for a textbook, the purchase should be coded to textbooks. The purchase of a license allows you to use the online textbook. See the definitions above for textbook/software.

The difference between an online textbook and software is still considered a grey area and the State has not yet come out with a definite way to determine the use of either one. That being said, for requisitioning purposes we should at this time use the above definitions to determine what is an electronic textbook as opposed to a software program. If you are unsure of the difference between an online textbook or a software program you can call either Ron Velez or the Purchasing Department for clarification. When the State gives us guidance on the above, we will update our procedure to match their guidelines.

### **Common Coding Mistakes:**

Some common coding mistakes are the miscoding of textbooks and software and COVID -19 related purchases. Refer to the definitions above when purchasing textbooks or software. If you are unsure where to code a purchase, please call the Purchasing Department first. For COVID -19 purchases ONLY, if you don't already have one, a COVID code must be created. You must contact, via email, Marcy Moskowitz in the Business Office to have a code created. Include in the email a completed budget modification form to transfer the funds needed in the new code prior to the requisition being entered.

Please DO NOT use any code that has money in it. There is a reason for all the codes that we use and how we use them. Please realize the District reports its yearly expenses to the State and will receive aid on some of these expenditures. If we are not coding our purchases properly, it will have a direct effect on the amount of aid we will receive.

If your requisition is submitted with the wrong code, it will no longer be "CORRECTED". It will be disapproved and returned to you with an explanation as to why it was disapproved. If you had a conversation with the Business Office/Purchasing Department regarding the coding of a particular requisition, please make sure that you submit the email as backup to the requisition. This will help prevent your requisition from being disapproved. We will make every effort to help you if you have a problem with coding your requisition. Again, if you have any doubts as to what code to use, PLEASE CONTACT US.

### **Budget Builders please take note:**

When creating your next year's budget, please assign monies to the account codes you will be using. Be sure to reduce another code to balance out this addition. Refer to budget materials/change form that must be completed for new codes.

Example 1: If you are attending a conference in the 21-22 school year and you do not have a travel and conference code (464), please allocate money to the code when you are creating your budget for the 21-22 year. Use the materials/change form included in your budget materials.

Example 2: If you plan on purchasing textbooks (please see definition) next year and you do not have a textbook code (480) , or you need to increase the budget amount for that code, you will need to allocate money to the code when you are creating your budget for that year. Use the materials/change form included in your budget materials.

If you create your budgets using the correct object codes, this will allocate the monies permanently into that account code. This procedure saves time waiting on budget modifications to be completed prior to requisitioning. When building your budget for the following year, you should follow this procedure to allocate funds to all codes when they are needed.

Updates & Reminders:

All new/updated forms and procedures have been posted to my webpage. Please update your desktop and hand out forms.

Some changes to be noted:

Fillable Budget Modification Form 20-21- these forms will be processed on Thursdays of every week. Please plan accordingly.

WPCSD Preferred Purchasing Vendor List 20-21- The list of vendor contract numbers is periodically updated, and you should reference it for the new contract numbers. Please do not enter a requisition using the old contract numbers. If a requisition is entered using the wrong contract number, the requisition will be disapproved and sent back for you to update and resubmit.

Expanded Requisition Descriptions- When entering a requisition, please make sure that the description in the body of the requisition explains what you are purchasing. It is important that the auditor knows by reading the po what it is for. The descriptions will need to be expanded to include the pertinent information associated with the po.

Example 1: OPEN PO FOR SUPPLIES should read OPEN PO FOR CLASSROOM SUPPLIES FOR THE 4<sup>TH</sup> GRAD CLASS FOR THE 20-21 SCHOOL YEAR

Example 2: OPEN PO FOR THE 20-21 SCHOOL YEAR should read OPEN PO FOR INSTRUCTUAL MATERIALS FOR MR. JOHNSONS SCIENCE CLASS FOR THE 20-21 SCHOOL YEAR

Sales Tax Exempt Certificates- We will supply a vendor with a sales tax exempt letter, so we do not get charged sales tax on our purchases. Please email the accounts payable department with the request and the vendor name and address. Accounts Payable will supply you with a letter you can email to the vendor. Vendors that start with the following letters, please contact:

Patricia Crecco: A - G  
Stef Miele: H- P and STAPLES  
Lisy Kalathara: Q - Z