

BUSINESS OFFICE PROCEDURES

2026-2027 SCHOOL YEAR

BIG SPRING INDEPENDENT SCHOOL DISTRICT

All employees entrusted with purchasing responsibilities shall fully comply with all policies and procedures contained herein.

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The following are the general Business Office procedures concerning purchase requisitions, purchase orders, "Statement of Travel Expenses", "Return Merchandise" forms, "Transportation Requests", "Work Requests", "Requisition for Use of School Facilities" forms, security systems, and competitive bid and purchasing contract approved vendor lists. Current forms can be found on the District's web site.

Purchase Requisitions and Purchase Orders

1. Per **CH (Local)**, all purchase commitments shall be made on properly drawn and issued purchase orders. This process starts with a purchase requisition. All purchase requisitions will be entered into the Ascender Requisition application by the designated "Originator" at the campus or director's office level. **Please do not** send requisitions to the business office to be entered unless you have been instructed to do so. All purchase requisitions must have the **complete vendor name, vendor address, and the correct budget code**. Consult with the campus principal or department director initially regarding the correct budget code. Please note that all purchases of supplies and equipment should be made from vendors listed on an approved vendors list. The items requested should be written on the purchase requisition form in the space provided. No order form may substitute for the information required on the purchase requisition unless otherwise instructed by the business office. Please include the total amount on the purchase requisition and give a complete breakdown of the total amount of the expenditure if multi-budget codes are being used. Please include instructions on how to place the order in the comments via US mail, email with email address, or uploading to a vendor web portal. If there is an attachment that is required to be sent with the purchase order, such as a registration form, entry form, written quote, special instructions, or required documentation, please note "Attachment Required" on the requisition form. A purchase requisition summary should be printed by the originator, stapled to the attachment, and sent to the business office attention "Purchasing".
2. Once a purchase requisition is entered into Ascender by the campus or department originator, it will then be submitted. Submitting a purchase requisition sends it electronically through a path of approvers consisting of campus administrators and central office administration. An approver may return the requisition to the originator if any error is recognized in the purchase. Approvers should note in the comment section of the electronic requisition why the requisition is being returned. When a purchase requisition reaches the end of the approval path and has final approval, it will then be printed as a purchase order with a purchase order number assigned by the system. Any required attachments will be matched with the purchase order and mailed to the vendor to complete the order. Purchase requisitions usually take approximately one week to process from the time they are submitted by the originator.
3. All items ordered will be received through the central receiving warehouse except when prior approval has been received from the Business Office. When all items in stock on a purchase order have been received at your campus location, please sign the green confirmation copy of the purchase order in the **"Received By"** box located in the bottom center section and attach all packing slips that were received with the merchandise. Return this form with the attached packing slips to the Business Office as soon as reasonably possible.
4. If you have ordered an item from a 66XX object code (Capital Outlay) or a property controlled item, you need to complete the information requested on the "Campus Fixed Asset Receiving Form" attached to the green confirmation copy of the purchase order. If the form is not attached, please request it from the Business Office. Return the "Campus Fixed Asset Receiving Form" to the Business Office. (Examples of information that could be requested: description of the item, model number or name, building/campus number, room number or name, and the serial number, if available.)

5. On **rare** occasions, due to a genuine emergency or when a special need arises, an emergency walk-through of a purchase requisition may be completed by the **building principal** or **administrative director**. Please call the Business Office if you need assistance with an emergency purchase order.

6. **The Business Office cannot write a check from a purchase requisition only. We must have supporting documentation and/or invoices.**

On **ENTRY FEES or REGISTRATIONS**, the Business Office **must** have the entry form or a signed letter attached to the purchase requisitions stating the following:

- A. the team or group participating in the tournament or event
- B. the place and time of the tournament or event
- C. the sponsoring organization(s) and/or a list of individuals to receive the entry fee or registration
- D. the fee amount and number of teams, groups, or individuals.

On **CONTRACTED SERVICES** the Business Office **must** have the invoice or a signed letter attached to the purchase requisition(s) stating the following:

- A. the team or group receiving the service
- B. the service to be provided
- C. when the service is to be provided (places and times)
- D. the organizations and/or individuals providing the services and their social security or federal identification number
- E. the amount of the fee per hour, per session, or the overall total fee

7. Do not place an order with a vendor and then send a purchase requisition and/or invoice to the Business Office for ordering or payment **without prior approval from the Business Office**. Items received without a proper purchase order number will normally not be accepted and the school district may not be required to pay for the merchandise or services received. **The person, principal, director or supervisor making the unauthorized purchase shall assume full responsibility for the debt.** Ref: Board Policy **CH** (Local)

8. The Business Office will be informed if any merchandise is to be returned to the vendor. A **“Return Merchandise Form”** will be completed and attached to the merchandise to be returned. This form can be found on the District’s Website under Administration and Business Office with user log-in. You will need to call the vendor to get a **RMA** (Return Merchandise Authorization) number and the shipping instructions (indicate the shipping instruction on the “Return Merchandise Form”). Then call central warehouse to come and pick up the merchandise. If the vendor does not agree to issue a pick-up order, the shipping and insurance costs will be charged to the budget account originating the purchase order.

Credit Card Purchases

Big Spring ISD has charge accounts with Wal-Mart and HEB. A purchase order is necessary in order to check a card out from the Business Office. A tax exempt/ID card is needed along with the Wal-Mart card. These cards and the purchase receipts are to be returned to the Business Office as soon as reasonably possible. These cards cannot be used for anything other than authorized District purchases.

Bank Charge Cards

Big Spring ISD has American Express cards available for authorized travel, including but not limited to: staff development and student trips. A purchase order is necessary in order to check out a card and it can be used for hotels and rental cars for approved trips. It should not be used for meals. On rare occasions, it may be used with permission from the Business Office to expediently secure supplies, but not as a standard practice.

When reserving a hotel room with a credit card be sure to contact the hotel directly. Booking agencies (e.g. hotels.com, expedia.com, etc.) are not to be used. These agencies charge the District immediately and are difficult to contact for changes. The user should be sure the hotel name is in the address line on the web browser. The conference link might automatically send the user to booking agencies. If in doubt of who is reserving the room, please call the hotel directly. Also, when using the American Express for flight reservations and hotel reservations, please note charges for flights or the first night's stay at a hotel are immediately charged to the card. A purchase order must be in the system for those charges.

Reimbursement for Supplies

On rare occasions and only with the Supervisor's and Business Office's approval, out of pocket expenses incurred by staff for crucial supplies may be reimbursed. You must notify the business office prior to making purchases in order to be reimbursed by the district. Normally, there is a \$100.00 limit to any reimbursement. Proper planning in submitting purchase requisitions should be followed to avoid this situation, but it is understood that minor emergencies can happen.

Purchasing Contracts

According to Board Policy CH (Local), the Board delegates to the Superintendent or designee the right to make purchase commitments. This includes Contracts or Purchase Orders between the District and Vendors. All Contracts or Purchase Orders must be signed by either the Superintendent, or one of the following designees: the Assistant Superintendent of Operations, the Assistant Superintendent of Academics and Assessments, the Chief Financial Officer or the Director of Business Services.

Conflicts of Interest in Purchasing

General

District personnel shall conduct all procurement activities in a manner that avoids actual, potential, or apparent conflicts of interest and preserves public confidence in the stewardship of District resources.

No Board member, employee, officer, agent, or representative of the District shall participate in the selection, award, or administration of a contract if the individual has a financial or other interest in the vendor or transaction that would create a conflict of interest or the appearance of a conflict of interest.

Board Members

The District shall not procure goods or services from a Board member, or from a business entity in which a Board member has a substantial interest, except as may be permitted by applicable law and after all required disclosures, abstentions, and legal reviews have been completed.

Any Board member with a substantial interest in a business entity or real property affected by a District procurement shall comply with all disclosure and abstention requirements prescribed by law.

Employees

District employees shall not use their position for personal financial gain or to benefit a family member or business with which they are associated. An employee who has a financial or personal interest in a vendor, contractor, or procurement transaction shall disclose the interest and shall not participate in any recommendation, evaluation, selection, award, administration, or approval related to the procurement.

Gifts and Benefits

No District employee or Board member shall solicit, accept, or agree to accept any gift, favor, service, or other benefit that might reasonably tend to influence the discharge of official duties or create the appearance of impropriety.

Federal Awards

For procurements involving federal funds, the District shall maintain written standards of conduct governing conflicts of interest in accordance with 2 C.F.R. 200.318(c)(1). Employees, officers, agents, and Board members shall neither participate in nor influence the selection, award, or administration of a contract supported by federal funds when a real or apparent conflict of interest exists.

Disclosure

Any actual, potential, or perceived conflict of interest related to a procurement shall be disclosed to the Superintendent or designee before any procurement action is taken.

Compliance

Failure to comply with this provision may result in disciplinary action, cancellation of a procurement or contract, referral for legal review, and any other remedy authorized by law.

State Competitive Bid/Purchasing Contract Laws

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

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

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

This means that purchases by the **entire school district** for the entire financial year (September 1 to August 31) are grouped together by like items (i.e.: office supplies, computer supplies, audio-visual equipment, sports supplies, etc.) and are considered for a violation of the competitive bidding and purchasing contract laws.

2. Our school district has elected to use the competitive bidding and "Interlocal Contract" methods to meet this requirement. These methods have generated the different "**APPROVED VENDOR LISTS**" detailed on the District's Web-site under the Business Office link. Therefore, all materials, supplies, and equipment orders for the school district **should** be ordered from one of the vendors on an "Approved Vendor List". All of the "Approved Vendors" have taken part in the competitive bidding process and are approved to take orders placed through a District purchase order. When using an "Approved Vendor List", it is necessary to compare prices, services, and a vendor's past performance in order to meet the "lowest responsible bidder" requirement of the competitive bid and purchasing contract laws. If there is a valid and compelling reason to make a purchase from a vendor not on an approved vendor list, please contact the Business Office for instruction.

A. **Purchases less than \$49,999.99:** Obtain **one (1) written price quote** from a vendor on an **Approved Vendor List** (see page 5) that can supply the necessary item(s) or service(s). Attach the written price quotes to the purchase requisition and forward them to the Business Office for filing.

B. **Purchases between \$50,000 and \$99,999.99:** When it is estimated that the purchase or service request will exceed \$49,999.99 but less than \$100,000, obtain **two written price quotes** from **two (2)** different vendors on an **Approved Vendor List** that can provide the same materials or services **OR** obtain **one (1) written price quote** from a vendor through a Purchasing Cooperative. Attach the written price quotes to the purchase requisition and forward them to the Business Office for Filing.

C. **Purchases over \$100,000:** When it is estimated that the purchase or service request will exceed \$100,000, you must make the purchase according to the Texas Education Code Section 44.031(a) and CH (Legal) policy stated in Section 1 above and follow the procedures in Section 2 above. Please contact the Business Office for help with purchases over \$100,000.

D. If there is only one (1) vendor on an **Approved Vendor List** who handles the materials or provides the services that you need, attach documentation verifying the Sole Source Status to your purchase requisition and forward it to the Business Office for processing.

E. In comparing quotations, you should take into account the following criteria: price, service quality or value, delivery time, and a vendor's past performance.

3. Also, there is a **criminal penalty** for any trustee, officer, agent, or employee who violates the competitive bidding and purchasing contract laws knowingly or intentionally. The criminal offense is a Class B misdemeanor for moral turpitude and requires the immediate removal of the officer or employee for four years from public employment after the date of conviction. In addition, a conviction for moral turpitude can result in the loss of a teaching or administrative certificate. Remember, the entire District is evaluated when looking for competitive bid and purchasing violation.

PURCHASES WITH STATE AND LOCAL FUNDS					
BIG SPRING I.S.D. PURCHASING LEVELS AND REQUIREMENTS					
Purchase Commitment Amount	Support Required	Additional Forms	RFP/RFQ**	Board Approval	Advertising
For purchases Less than \$49,999.99 Micro-Purchase Threshold	1 QUOTE from a vendor on an approved vendor's list.	1 quote attached to purchase requisition	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases of \$50,000 to \$99,999.99 Simplified Acquisition Threshold	2 QUOTES from approved vendor on vendor list OR 1 QUOTE from a vendor through a Purchasing Cooperative	2 written Quotes from an approved vendor OR 1 written quote with the Purchasing Cooperative Contract Number	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases over \$100,000 Formal Procurement/Texas	COMPETITIVE PROCUREMENT (Education Code 44.031) MUST do a formal Competitive Sealed Bid, Competitive Sealed Proposal, Request For Proposal or a minimum of 1 written quote(s) from a vendor through an Interlocal Agreement with a Purchasing Cooperative	BID OR PROPOSAL TABULATION FORM OR Quote(s) with the Purchasing Cooperative Contract Number	REQUIRED OR CO-OP CONTRACT	NOT REQUIRED	REQUIRED Two (2) consecutive weeks if doing a CSB, CSP, or RFP
For purchases over \$150,000 Formal Procurement/Texas	COMPETITIVE PROCUREMENT (Education Code 44.031) MUST do a formal Competitive Sealed Bid, CSP, RFP or a minimum of 1 written quote(s) from a vendor through an Interlocal Agreement with a Purchasing Cooperative	BID OR PROPOSAL TABULATION FORM OR Quote(s) with the Purchasing Cooperative Contract Number	REQUIRED OR CO-OP CONTRACT	BOARD AGENDA ITEM REQUIRED (if not approved as a part of the annual budget)	REQUIRED Two (2) consecutive weeks if doing a CSB, CSP, or RFP
SOLE SOURCE PURCHASE an item for which competition is precluded because of (1) the existence of a patent, copyright, secret process, or monopoly; (2) a film, manuscript, or book; (3) a utility service, including electricity, gas, or water; and (3) a captive replacement part or component for equipment.	1 WRITTEN QUOTE and Documentation from the vendor with the reason the requested item qualifies as a Sole Source.	SOLE SOURCE AFFIDAVIT	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED

Federal Competitive Bid/Purchasing Contract Laws

Education Department General Administrative Regulations (EDGAR)

Micro Purchases – Purchases for less than \$49,999 in the aggregate by like-type/Sub-Commodity across all Federal Grants per Fiscal Year. Best practice is to use an approved vendor from a local bid, purchasing cooperative, catalog or discount, multi-award bid that contains the applicable contract provisions. This level of purchase requires one quote by EDGAR but in an effort to ensure that we cover all aggregated purchases of like-types, the district requires **three (3) quotes** for Micro purchases from an approved vendor. One Exception: only **one (1) quote** is required for Parental Involvement purchases. Please ensure equal distribution between vendors to the extent practicable.

Small Purchases – Purchases between \$50,000 to \$350,000 per purchase. This level of purchase requires three written quotes. Best practice is to obtain the three quotes from approved vendors from a local bid, purchasing cooperative, catalog or discount multi-award bid that contains the applicable contract provisions.

****2 CFR 200.318 requires purchases made with Federal Funds to always follow the most restrictive guidelines. When a purchase is for \$100,000 or more in the aggregate for each 12-month period you must follow Formal Procurement Procedures according to Texas Education Code Section 44.031(a) and CH (Legal) policy stated on Section 1, page 3.**

Sole Source – Applies when:

- A. the item is available only from a single source.
- B. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
- C. The Federal awarding agency or TEA expressly authorizes noncompetitive proposals in response to a written request from the school district, or
- D. After solicitation of a number of sources, competition is determined inadequate.

Simplified Acquisition Threshold – Purchases above \$250,001 per purchase.

- The school district must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The school district must make independent estimates before receiving bids or proposals.
- The district must follow the requirements of TEC 44.031(a). See Page 3, Section 1.
- The school district must negotiate profit as a separate element of the price for each contract in which there is no price competition or only one response to a solicitation is received, and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. EDGAR 2 CFR 200.323

PURCHASES WITH FEDERAL GRANT FUNDS

BIG SPRING I.S.D. PURCHASING LEVELS AND REQUIREMENTS

Purchase Commitment Amount	Support Required	Additional Forms	RFP/RFQ**	Board Approval	Advertising
For purchases Less than \$49,999.99 Micro-purchase/Fed Funds	3 quotes from a vendor on an approved vendor's list. (Three quotes are to insure compliance for aggregated purchases) Only 1 quote is required for local purchases using parental involvement funds.	3 written quotes attached to the Purchase Requisition for anything other than parental involvement.	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases of \$50,000 to \$99,999.99 Simplified Acquisition Procedures - Federal Funds	3 quotes from a vendor on an approved vendor's list. (Three quotes are to insure compliance for aggregated purchases)	3 written quotes attached to the Purchase Requisition	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases of \$100,000 to \$349,999.99 Simplified Acquisition Procedures - Federal Funds Competitive Procurement - Texas	COMPETITIVE PROCUREMENT (TEC §44.031) Most Restrictive is State & Local Funds so you must do a formal RFP, RFQ OR 3 written quotes from vendors through a Purchasing Cooperative	BID OR PROPOSAL TABULATION FORM OR Adequate number (3 is best practice) written quotes with Purchasing Cooperative contract number.	REQUIRED A RFP, RFQ or CO-OP CONTRACT	BOARD AGENDA ITEM REQUIRED FOR PURCHASES OVER \$150,000	REQUIRED Two (2) consecutive weeks IF doing a CSB, IFB, RFP or RFQ
For purchases over \$350,000 Formal Procurement Required - Federal Funds Competitive Procurement - Texas	COMPETITIVE PROCUREMENT ----- 2 CFR §200.320(b)(1) MUST do sealed bids and proposals; (b)(2) IFB, RFP, or RFQ only ----- Must conduct a cost or price analysis and do an independent estimate before bid process ----- Must negotiate profit as a separate element of the price of each contract	BID OR PROPOSAL TABULATION FORM Cost or Price Analysis Documentation Documentation showing profit negotiation as a separate element of the price of each contract.	REQUIRED Competitive Sealed Bid, Invitation For Bid, Request For Proposal, Request For Qualifications	BOARD AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks if doing a CSB, IFB, RFP or RFQ

MOST RESTRICTIVE PROCUREMENT RULES AND REGULATIONS

Amount	State/ Local Policy Requirements	EDGAR Requirements	TDA Requirements
\$1-14,999 Aggregate	TEC, 44.031 - no formal requirements, suggests policy	CFR 200.320(a)(1) Micro-Purchase Reasonable cost, and, as practicable, equally distribute among vendors	TDA ARM Section 17 - Micro Purchase 1. For emergency or unexpected situation 2. Equitable distribution of purchases 3. Reasonable cost
\$15,001 - \$99,999 Aggregate	TEC, 44.031 - no formal requirements, suggests policy	CFR 200.320(a)(2) Simplified Acquisition Threshold Price quotes from an adequate number of vendors (BS&SD Best Practice is 3 quotes)	TDA ARM Section 17 - Simplified Acquisition Threshold Obtain quotes from at least two responsible and responsive vendors. Three quotes are best practice. Quotes may be oral or written with proper documentation. ** See TDA ARM for Documentation Requirements
\$100,000-\$350,000 Aggregate	TEC 44.031, requirements (choose best option for school system) - Formal Procurement 1. Competitive Bidding 2. Competitive sealed proposal 3. RFP 4. Interlocal Contract 5. RFQ 6. Reverse Auction 7. Formation of Political Subdivision Corporation	CFR 200.320(a)(2) Simplified Acquisition Threshold Price quotes from an adequate number of vendors (BS&SD Best Practice is 3 quotes)	TDA ARM Section 17 - Formal Procurement 1. Publicly Solicit the Procurement 2. Develop Written Specifications 3. Written Evaluation and Award Procedures 4. Written Contract Required 5. Cost or Price Analysis Required 6. Conflict of Interest Compliance 7. Contract Management and Monitoring
\$150,000 +	Purchase must be approved by Board of Trustees	Purchase must be approved by Board of Trustees	Purchase must be approved by Board of Trustees
\$350,001 +	TEC 44.031, requirements (choose best option for school system) - Formal Procurement 1. Competitive Bidding 2. Competitive sealed proposal 3. RFP 4. Interlocal Contract 5. RFQ 6. Reverse Auction 7. Formation of Political Subdivision Corporation	CFR 200.320(b)(1) sealed bids and proposals; (b)(2) IFB, RFP, or RFQ only - Formal Procurement 200.324 LEAs is required to conduct cost or price analysis on all procurements	TDA ARM Section 17 - Formal Procurement 1. Publicly Solicit the Procurement 2. Develop Written Specifications 3. Written Evaluation and Award Procedures 4. Written Contract Required 5. Cost or Price Analysis Required 6. Conflict of Interest Compliance 7. Contract Management and Monitoring
Non-Competitive/ Sole Source	TEC, 44.031 - Sole source allowed if existence of a patent, copyright, secret process, or monopoly.	200.320(c) Noncompetitive Proposal: 1. Micro-purchase 2. Available from a single source 3. Public exigency or emergency 4. Prior Approval by authorized agency (TEA) 5. No competition - only one bid/proposal received after attempting competition	TDA ARM Section 17 1. Public Emergency or Unexpected Emergency Situation 2. Sole Source- must verify product can only be procured by a single source 3. TDA Approval Required 4. Buy American - Applicable to food purchases ** See TDA ARM for Documentation Requirements
Color Key:	Yellow denotes the most restrictive rules for Local (199)	Blue denotes the most restrictive rules for EDGAR (Federal-2XX)	Green denotes the most restrictive rules for TDA (Child Nutrition-240)

DISTRICT APPROVED VENDOR LISTS

The following Vendor Lists are found on the District's Website under the Departments/Business Office /Business Office Procedures and Approved Vendors Tab:

- Career & Technical Education -- Supplies & Equipment and Supplemental Instructional Bid
- Maintenance & Transportation -- Supplies & Equipment/Contracted Services & Labor
- Food Service -- Supplies & Equipment/Contracted Services & Labor
- Region 18 Contract Labor Purchasing Cooperative
- Region 18 Educational Service Center Purchasing Cooperative Approved Vendor List

DISTRICT APPROVED PURCHASING COOPERATIVES

Texas Local Government – BuyBoard

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

Please contact the Business Office for Buy Board ordering.

National Intergovernmental Purchasing Alliance Company d/b/a OMNIA Partners Public Sector Formerly TCPN

National IPA US Communities

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

State of Texas Department of Information Resources

(<http://dir.texas.gov>)

State of Texas CO-OP Purchasing

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

Texas Multiple Award Schedule

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

Central Texas Purchasing Alliance – CTPA

<https://www.txctpa.org/vendor-information>

Southeast Texas Purchasing Cooperative – Region 5

(https://www.esc5.net/276676_2)

Epic 6 – Region 6

(https://www.esc6.net/277695_2)

The Interlocal Purchasing System – TIPS – Region 8

(<http://tips-usa.com>)

Tex Buy Purchasing Cooperative – Region 16

(<http://www.texbuy.net/>)

Allied States Cooperative – Region 19

(<http://www.alliedstatescooperative.com/vendors.php>)

Pace Purchasing Cooperative – Region 20

(<https://programs.esc20.net/page/pace.home>)

Special Education Supports Cooperative Interlocal Agreement – Region 20

Choice Partners Purchasing Cooperative
(<https://www.choicepartners.org/member-login>)

Statement of Travel Expenses for Student Travel

1. Travel expenses affecting **students**, coaches and/or sponsoring staff traveling with the team or group should be billed by the restaurant and/or motel to:

Big Spring Independent School District
Business Office
708 East 11th Place
Big Spring, TX 79720-4648

The District is exempt from state sales tax. All sponsors should use the District's State of Texas Sales Tax ID # 1-75-6000188-9 on all expenses that are going to be directly billed to the District. If you are in doubt about the restaurant or motel's policy concerning direct billing, it is recommended that you call ahead and make arrangements for direct billing or make alternative plans.

2. On **rare** occasions, a check for meals will be issued for **student travel** when there is no possibility for direct billing of meals. All receipts and extra cash must be **immediately returned** and accounted for to the Business Office after returning from the trip.
3. Meals for student travel and sponsoring staff traveling with the students should be kept at a moderate price.

MEAL ALLOWANCE

All Student Groups and Teams:

Breakfast: **\$12.00** per meal
Lunch: **\$15.00** per meal
Dinner: **\$15.00** per meal

State Level Competition

Breakfast: **\$15.00** per meal
Lunch: **\$18.00** per meal
Dinner: **\$18.00** per meal

NO meals are to be provided for in-town events either by the school, the booster club or the patrons. **All meal receipts concerning student travel must be on file in the Business Office for the Auditor's review.**

4. **A list of students and sponsors who received a meal must accompany all student group "Statement of Travel Expenses" forms.** This list of students and sponsors must balance with the number of meals served on the restaurant receipt.
5. Travel expenses should be in the Business Office within five (5) days after the trip. Complete a "Statement of Travel Expenses" form for each restaurant and/or motel. Be sure to include the **complete name, address, and zip code and phone number** for the establishment. Be sure to complete all of the appropriate blanks concerning the travel, including the departure and return date/time. Attach the bill or statement from the restaurant or hotel to the "Statement of Travel Expenses" form. The main sponsoring staff member who fills out the "Statement of Travel Expenses" form must sign the form. The building principal or director must approve the form before it is sent to the Business Office for processing. (Object Code 6412)
6. The recommended number of sponsors that the Business Office will pay for will be based on a ratio of one (1) sponsor per ten (10) students. In a group of twenty (20) students or less where male and female

students are traveling together, only two (2) sponsors will be paid for by the Business Office. If the group is larger than twenty (20) students and more sponsors than the recommended ratio will allow are needed, then a request for more sponsors must be in writing and approved by the building principal or director and the superintendent.

Statement of Travel Expenses for Employee Travel

1. Travel expenses affecting **employee** traveling with **no students** will normally be paid after the travel has occurred in accordance with the Administrative Regulations (BSISD) -- Travel, Compensation & Benefit: Travel Expense Reimbursement (Guidelines), and Board Policy DEE (Local) -- Expense Reimbursement.
2. On rare occasions, an advance for employee travel will be issued after submittal of a purchase requisition and prior to when the employee is scheduled to travel if the employee is unable to incur the cost of meals. Extra cash must be immediately returned and accounted for to the Business Office after returning from the trip, and a Statement of Travel Expenses properly filled out for documentation.
3. Persons traveling either at the District's expense or during school time must have prior approval from the appropriate administrator(s). **All such requests to travel must be entered in AESOP for approval. The absence summary showing approved status should be printed and must be attached with any travel reimbursement request.**
4. Travel expenses should be in the Business Office as soon as possible after the trip. Complete a "Statement of Travel Expenses" form for each trip, which is available on the District's Web-site under Departments/Business Office/Forms & Information/Business Office Forms/Statement of Travel. Complete all of the appropriate blanks concerning the travel **including the departure and return date/time**. Attach an itemized hotel receipt if you are requesting reimbursement for lodging expenses to the "Statement of Travel Expenses" form. The person requesting reimbursement must sign the "Statement of Travel Expenses" form. The building principal or director must approve the form before it is sent to the Business Office for processing. (Object Code 6411) Travel expense reimbursement will be made in accordance with the District's approved Compensation & Benefit: Travel Expense Reimbursement (Guidelines) which are on the back of "Statement of Travel Expenses".
4. If family members travel with a district employee to a conference and the hotel charges an extra fee for the guest, the employee will be responsible for reimbursing the district for the extra charges.
6. Meals for employee traveling with no students overnight shall be reimbursed at a rate of \$63.00 per day for meals when the "Employee's Meal Ledger" is filled out. The following is the daily meal rate:

MEAL ALLOWANCE

First Full Quarter	\$16.00	Breakfast
Second Full Quarter	\$19.00	Lunch
Third Full Quarter	\$28.00	Dinner/Supper

7. Appropriate District vehicles should be used for authorized travel and staff development. Reservations need to be made in advance of the trip using the School Dude link. When more than one District

employee is scheduled to attend a meeting or seminar; the District encourages the employees to share transportation. In the event that a District vehicle is not available, or due to unusual circumstances, mileage may be reimbursed for personal vehicle use. Please attach documentation to the travel reimbursement request. The rules concerning reimbursement of multi- employees' travel are found in the Compensation & Benefits: Travel Expense Reimbursement (Guidelines) on the back of the "Statement of Travel Expenses" form.

8. Transportation - Taxi, Shuttle, Uber, Lyft, etc.
 - A. Taxi and shuttle costs shall be allowable for all in-state and out-of-state travel events, as applicable, if the employee is on travel status.
 - B. Taxi and shuttle tips may be paid at the employee's discretion, but will not be allowable travel costs for reimbursement or payment with any district funds.
 - C. Non-taxi services such as Uber, Lyft shall be allowable for reimbursement if the costs are reasonable and required during the travel event.
 - D. Receipts for taxi, shuttle, Uber, and Lyft shall be required to the extent that a receipt is presented to the employee. If no receipt is provided, the employee shall itemize the charges to include the date, destination, purpose, and expenditure, sign and submit for reimbursement.
9. Employees who qualify for in-district mileage reimbursement should submit requests in a timely manner and at least monthly.

Returned Purchase Requisitions and Statement of Travel Expenses Forms

Purchase requisitions and "Statement of Travel Expenses" forms usually take one week to process. A purchase requisition or "Statement of Travel Expenses" form will be returned to the originator when one of the following occurs:

- A. The form is not readable.
- B. The form is not properly filled out.
- C. The item or items requested are not available from a District's "Approved Vendor".
- D. The needed travel receipts are not provided with the "Statement of Travel Expenses", or the approved AESOP absence form is not included.

Transportation Request

1. Transportation requests for any type of school owned vehicle should be requested from the Transportation Office at least **two weeks** in advance of the trip using the School Dude link on the BSISD home page under Staff Resources. School owned vehicles are charged by each mile the vehicle is used based on the following rate plus any abnormal or unnecessary damage that occurs.

School Bus	70¢ per mile
Smaller than school bus	30¢ per mile
2. Bus drivers must be certified to drive a school bus by the State of Texas and have a valid CDL Driver License (Class B CDL with air brakes, passenger, and school bus endorsements). Drivers are responsible for any damage, both physical and bodily, when negligence is proven. Athletic trip buses are normally driven by the coaching staff. On other UIL trips, driving arrangements need to be made with the building principal or director and the Transportation Director.
3. Charter buses may be leased at the discretion of the building principal or director and will be subject to budget limitations. When chartered buses are used, it will be solely the responsibility of the building

principal or director to make all arrangements for the buses and to make sure the budget will support the expenditure. Copies of the following items **must** be turned in to the Business Office at least **two weeks** in advance of the trip:

- A. Contracts and/or Agreements with the charter bus company
- B. Insurance Coverage of the charter bus company
- C. Itinerary of Trip
- D. Number of Passengers and Names of Sponsors

Work Request/Work Planning Forms

1. When there is a need for maintenance or repair work to be done, submit the request using the School Dude link on the BSISD home page. If this request is for “special work” beyond regular repair and upkeep, then a budget code must be provided for the materials related to the “special work”. The building principal will approve or disapprove the request in the School Dude approval path.
2. Any situation that needs to be taken care of immediately because it is **dangerous** or **hazardous** should be reported to the building principal or administrative director who should call the Maintenance Office for immediate response. (The Maintenance Office phone number is 264-4108)
3. **No changes of any type should be made to any building or facilities within the school district without written permission from the Business Office.**

Requisition for Use of School Facilities

Any use of the school facilities before or after normal school hours must be requested on the Facilities Reservation Link at the bottom of the District’s Web-site Home Page. If you need assistance with this on-line process, please contact your campus or department secretary.

Security Systems

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

Fixed Asset & Property Controlled Items

In order to meet state accounting guidelines and have adequate documentation for insurance purposes, it is necessary for each campus to accurately account for all fixed assets and property controlled items purchased through District funds, school activity funds and/or contributed from such organizations as PTA, Booster Clubs, etc.

Fixed assets and **property-controlled items** are items that are tangible in nature; have a life longer than two years; are of a significant value at the time of purchase; and/or may be reasonably identified and controlled through a physical inventory system. They include furniture, computer equipment, audio-visual equipment, and other equipment that is intended to be held or used over a long period of time. The purchase of library books is considered **property-controlled items** if the books are to be catalogued and controlled by the library.

Purchase of Fixed Assets or Property Controlled Items from an Activity Fund

Fixed asset or property-controlled items may be purchased indirectly with student, teacher, or club activity funds. The school may choose the particular piece of equipment and vendor (as long as district purchasing and bidding guidelines are met) but may not issue a check to the vendor nor order the item directly.

The purchase of a fixed asset property-controlled item is accomplished by preparing a district purchase requisition (as if purchasing the item from district budgeted funds) including the expenditure code **199-41-6499-05-XXX-X-11-1-00** for the equipment. The purchase requisition is then sent with the campus's check payable to Big Spring ISD to the Business Office. The Business Office will deposit the check in the PO Clearing-Activity Funds account. The purchase requisition will be processed as normal creating a purchase order to be sent to the vendor. Big Spring I.S.D. will refund the school activity fund if the final delivery cost is less than the original campus activity check. If the final delivery cost is greater than the original check, then the school activity fund will be billed for the difference.

The item will be added to the District's fixed asset or property controlled inventory records, and will be considered as property of the Big Spring Independent School District; however, the item will remain on the campus where it was purchased.

Purchased or Donated from an Outside Group

If an outside group such as a PTA or Booster Club plans to purchase a fixed asset or property controlled item for a school, it is recommended that the principal have the outside group purchase the item through the Big Spring I.S.D. by following the above Activity Fund procedures.

Whenever a parent or outside group donates a fixed asset or property controlled item to the school, a memo should be sent to the Business Office so the item may be added to the inventory. The memo should include a complete description, model number, serial number, dollar value of the item, and the room/campus where the item will be stored.

General Fixed Assets & Property Controlled Items List

Property Controlled Items

Technology Equipment includes:

Computers, Tablets, Printers, Monitors - Software and apps are considered a supply item and not a property-controlled item. Computers include desktop PC's and laptops.

Audio-Visual Equipment including Cameras (any value), projectors, intelligent televisions, digital document cameras, classroom sound systems. **Costing \$500 or more.**

Peripherals – Wireless Devices such as routers and access points. Network routers and switches, servers, UPS devices **Costing \$500 or more.**

Fixed Assets Items

Includes furniture and equipment with a **unit cost of \$10,000 or more** and an estimated useful life of one or more years.

Vehicles (6631) with a unit cost of \$10,000 or more

Furniture (6635) with a unit cost of \$10,000 or more

Technology Equipment (6636) with a unit cost of \$10,000 or more

Other Equipment (6639) with a unit cost of \$10,000 or more

Activity Funds and Fund Raising

All fundraising activities must be first approved by the Campus Principal and by the Superintendent, even if the event benefits a non-profit organization. The Principal and sponsor are responsible for the administration of student funds. Funds collected by student groups shall be used only for purposes authorized by the organization or upon approval of the sponsor. The Fundraising Activity Request form and the Activity Fund Check Request form are located on the District's Website under Administration/Business Office/Financial Links/Forms & Information/Administration Forms. See also CFD (Local) in Board Policy, or contact the Business office for more information.

Amazon/Walmart.com Purchasing

Amazon/Walmart.com is now available for items not easily found from vendors on the District's approved vendor list. BSISD intends to continue to support local businesses and education partner vendors who support the District. The following rules and/or procedures will apply to all Amazon/Walmart.com orders.

- **All purchase orders placed with Amazon/Walmart.com will follow all purchasing laws** noted in The Texas Education Code Section 44.031(a) and CH (Legal and Local) policies.
- **Any single purchase requisition will require one (1) additional quote to the Amazon or Walmart.com's quote** to ensure Amazon/Walmart.com has the best price/value.
- **No bulk orders may be placed through Amazon/Walmart.com.** Purchase Orders will be limited to no more than 10 each of any one item to keep orders from being sourced from multiple sellers on

Amazon/Walmart.com.

- **No Large Order POs.** All Amazon and Walmart.com orders will be limited to five (5) line items per Purchase Order. This prevents having several shipments from various sellers to fulfill a single PO.
- **Use of Federal Funds are not allowed** on Amazon/Walmart.com purchase orders.
- **Orders not fulfilled directly by Amazon/Walmart.com.** If the Amazon/Walmart.com cart has items that will be sourced from other seller's and not by Amazon/Walmart.com fulfillment, please enter a separate PR for each seller. This facilitates tracking the order not being fulfilled directly by Amazon/Walmart.com. Please review all 3rd party sellers and only buy from sellers in the USA as it would be difficult to send returns back overseas.
- **Amazon Business Prime.** Use Amazon Business Prime vendors for free shipping and easy returns. The Amazon system will notify you if the item you have selected is not a Amazon Business Prime eligible item. Amazon Business Prime items should be selected over items from other sellers.

Procedures for Handling Cash

TEACHERS AND OTHER NON-OFFICE STAFF

1. **Advise your principal/director that you are collecting funds and for what purpose.** He/she will make sure you have a receipt book.
2. **Count money in the presence of the one turning in the money.** This is the first step in the process of making sure the right amount is deposited into the bank.
3. **Write a receipt to everyone that turns in money to you.** If you need a receipt book, talk to your principal about getting one. By accepting a receipt from you, the recipient acknowledges that the amount is correct.
4. **Turn the money in to the office every day.** You should not be responsible for the funds any longer than necessary. Know how much you are turning in.
5. **Do not take money home for safe keeping.** This puts you at too much risk if any money is missing.
6. **Count the money with the secretary in the office.** This will ensure that the correct amount is going from you to the secretary.
7. **Get a receipt from the secretary.** This is the documentation that shows that you both agree that the correct amount was turned in.
8. **Check often to be sure the funds are deposited into the proper account.** This should eliminate funds being deposited incorrectly and having to go back weeks later and track them down.

District employees are considered to be public servants and are subject to Title VIII of the Penal Code regarding offenses against public administration. The designation of public servant increases an offense of theft, for the purpose of punishment, to the next higher category of offense if at trial it is established that the actor was a public servant at the time of the offense and the property appropriated came into actor's custody, possession or control by virtue of this status (Section 31.01, Texas Penal Code).

Procedures for Handling Cash

OFFICE STAFF

1. **Be aware of any fundraising activities on your campus.** That way you will know to expect money to be coming in to your office
2. **Count money in the presence of the one turning the money in.** This will ensure that you receive the right amount of money.
3. **Write a receipt to everyone who turns in money to you.** This includes staff turning in fundraising money. The receipt you write to staff members should agree with the total receipts that this person wrote to all the people that turned in money to her/him. When you give out a receipt, this documents how much money was turned in. Acceptance of the receipt validates that the amount of money received is correct.
4. **Keep money in a secure location that is kept locked at all times.** Do not give out combinations or keys to anyone. You and your principal are the only ones who should have access to that money.
5. **Deposit money as often as necessary.** This may be daily, but it must be at least twice a week.
6. **Do not leave money in the office overnight or over the weekend.** If cash is stolen, there are no district funds that can be used to make it up.
7. **If the PT/PTO is having a fundraiser on your campus, you should not be responsible for the money that comes in.** You may keep it locked up in the office, but a PT/PTO member should pick it up daily and deposit it. No one in the district can be responsible for these funds.

District employees are considered to be public servants and are subject to Title VIII of the Penal Code regarding offenses against public administration. The designation of public servant increases an offense of theft, for the purpose of punishment, to the next higher category of offense if at trial it is established that the actor was a public servant at the time of the offense and the property appropriated came into actor's custody, possession or control by virtue of this status (Section 31.01, Texas Penal Code).

Disposal of Obsolete and Surplus Property

In Accordance with Board Policy CI (Local), The Superintendent is authorized to declare District materials, equipment, personal property such as vehicles, and supplies to be unnecessary and shall dispose of unnecessary materials, equipment, personal property such as vehicles, and supplies for fair market value. If the unnecessary property has no value, the Superintendent may dispose of such property according to administrative discretion.

Instructional materials shall be disposed of in accordance with the law [(See CMD (Legal))].

Property obtained with federal funds or as federal surplus shall be managed in accordance with federal law.

Big Spring Independent School District

Budget Code Numbers -- 2026-2027

Fund Codes

189 - Cocurricular/Extracurricular Activities
198 - General Activity Funds
199 - General Fund - Local Maintenance
211 - ESEA, Title I Part A - Improving Basic Prog.
224 - IDEA - Part B, Formula (Special Education)
225 - IDEA - Part B, Preschool (Special Education)
240 - National School Breakfast & Lunch Program
244 - Career & Technology Education, Carl Perkins
255 - ESEA, Title II Part A - Teacher and Principal Training and Recruiting
263 - Title III, Part A - ELA
279 - TCLAS ESSER III
281 - ESSER II
282 - ESSER III
284 - IDEA B FORMULA - ARP
285 - IDEA B PRESCHOOL - ARP
289 - Title IV, Part A Subpart 1
410 - Instructional Materials Allotment
429 - State Funded Programs
599 - Debt Service
697 - Construction Fund
863 - Payroll Clearing Account

Function Codes

11 - Instruction
12 - Instructional Resources & Media Services
13 - Curriculum & Instructional Staff Development
21 - Instructional Leadership
23 - School Leadership
31 - Guidance, Counseling & Evaluation Services
32 - Social Work Services
33 - Health Services
34 - Student (Pupil) Transportation
35 - Food Services
36 - Cocurricular/Extracurricular Activities
41 - General Administration
51 - Plant Maintenance & Operations
52 - Security & Monitoring Services
53 - Data Processing Services
71 - Leases/Debt Service
81 - Facilities Acquisition & Construction
99 - Other Intergovernmental Charges

Object Code (Major Classifications)

6100 - Payroll Cost
6200 - Professional & Contracted Services
6300 - Supplies & Materials
6400 - Other Operating Cost
6500 - Debt Services
6600 - Capital Outlay-Land, Buildings & Equipment

Campus Codes

001 - Big Spring High School
043 - Big Spring Junior High School
044 - Big Spring Intermediate
106 - Big Spring DAEP

Campus Codes continued...

110 - Marcy Elementary
111 - Moss Elementary
113 - Washington Elementary

Organizational Codes

699 - Summer School Programs
701 - Superintendent's Office
702 - School Board
703 - Tax Cost
720 - Direct Cost of General Administration
750 - Indirect Cost of General Administration
(Business Office & Personnel Office)

Undistributed Organization Codes

850 - Pupil Transportation
860 - Administration Office
870 - Maintenance
875 - Custodial
880 - Food Service
998 - System Wide (Unallocated)
999 - System Wide (Allocated)

Program Intent Codes

11 - Basic Education Services
21 - Gifted & Talented
22 - Career & Technology
23 - Services to Students with Disabilities (Sp.Ed.)
24 - Accelerated Education
25 - Bilingual & Special Language Programs
26 - Non-disciplinary AEP Basic Services
32 - Prekindergarten
33 - PreK - Special Education
34 - PreK - Compensatory Education
35 - PreK - Bilingual Education
36 - Early Education Allotment
37 - Dyslexia
43 - Dyslexia - Special Education
38 - College, Career and Military Readiness
91 - Athletics & Related Activities
99 - Undistributed

Subject Span Codes

0 - None
1 - Basic Education Services
2 - Language Arts
3 - Fine Arts
4 - Social Studies
5 - Math
6 - Drivers Education
7 - Physical Education
8 - Communications
9 - Science

1 9 9 - 1 1 - 6 3 9 9 - 0 0 - 0 0 1 - 7 - 1 1 - 1 - 0 0
Fund - Function - Object - Sub/ - Campus/ - Fiscal - Program - Subject - Project
Number - Code - Code - Object - Organization - Year - Intent - Span - Code

Big Spring Independent School District
Budget Code Numbers

Function Code #

- 11 - **INSTRUCTION** - includes those expenditures directly related to the activities of instructing pupils within the classroom. (The school's main copiers lease/rental agreements and supplies should be coded here. Audio-Visual supplies and repair that are for a department and NOT for the whole school are also to be coded here.)
- 12 - **INSTRUCTIONAL RESOURCES & MEDIA SERVICE** - includes the expenditures directly related to the libraries and other major facilities dealing with instructional and media materials maintained in a central location for COMMON use.
- 13 - **CURRICULUM DEVELOPMENT & INSTRUCTIONAL STAFF DEVELOPMENT** - includes the expenditures related to in-service training and other staff development involving instructional related personnel. Also, this function includes research and development activities relating to the instructional program. (The supplies and equipment necessary to support the Director of Curriculum and Curriculum Peer Facilitators and their clerical help and supplies should be coded here.)
- 21 - **INSTRUCTIONAL LEADERSHIP** - includes the expenditures related to the district-wide activities that include the managing, directing, supervising, and leadership of the instructional staff and instructional programs. (The supplies and equipment necessary to support the Director of Technology, Instructional Officer, Special Education Director, and Career & Technology Coordinator and their clerical help and supplies should be coded here.)
- 23 - **SCHOOL LEADERSHIP** - includes those expenditures for the managing and general leadership of a school campus. (The materials, supplies, and equipment used in the principal's, assistant principal's, and the clerical help's office to manage and operate the school should be coded here. - Examples: Pupil Attendance Records Supplies, Principal's Computer Reports Supplies, Grade Reporting Supplies, etc.)
- 31 - **GUIDANCE, COUNSELING AND EVALUATION SERVICES** - includes the expenditures related to the assessing and testing of students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. (The supplies and equipment necessary to support the guidance counselors and their clerical help should be coded here. Also, Special Education related services for appraisers, psychologists, etc. are to be coded here.)
- 32 - **SOCIAL WORK SERVICES** - includes the expenditures for the activities that investigate and diagnose student social needs and promote and improve school attendance of students.
- 33 - **HEALTH SERVICES** - includes those expenditures for the purpose of providing physical health services to students. (Includes cost for the school nurses, other medical, dental, optical services, inoculations, etc.)
- 34 - **STUDENT (PUPIL) TRANSPORTATION** - includes the expenditures related to providing transportation of students to and from school.
- 35 - **FOOD SERVICES** - includes the expenditures relating to food service operations including the cost of the food, labor, transportation, and storage of food, and any other expenditures necessary for food preparation to provide food to students and staff. (ONLY to be used with **FUND 240**)

Big Spring Independent School District
Budget Code Numbers

Function Code # (continued)

- 36 - **COCURRICULAR/EXTRACURRICULAR ACTIVITIES** - includes the expenditures for extra-curricular or other purposes that are not essential in the delivery of services for instruction. (ONLY to be used with **FUND 189**) COCURRICULAR ACTIVITIES - (Program Intent Code 91) -- are those activities that are not essential to instruction but enhance the curriculum. EXTRACURRICULAR ACTIVITIES - (Program Intent Code 99) -- are those activities that do not enhance the instructional programs such as athletics or exist because of athletics.

- 41 - **GENERAL ADMINISTRATION** - includes the expenditures for managing or governing the school district as an overall entity.

- 51 - **PLANT MAINTENANCE & OPERATIONS** - includes the expenditures to keep the physical plant and grounds open, clean, comfortable, and in an effective working condition and state of repair.

- 52 - **SECURITY & MONITORING SERVICES** - includes the expenditures to keep students and staff surroundings safe.

- 53 - **INFORMATION TECHNOLOGY SERVICES** - includes the expenditures for non-instructional data processing services, whether in-house or contracted such as Ascender Student Attendance & Grading Program.

- 71 - **DEBT SERVICE** - includes the expenditures for the retirement of recurring bonds, capital lease principal, other debts, debt related service fees, and all debt interest.

- 81 - **FACILITIES ACQUISITION & CONSTRUCTION** - includes the expenditures for the acquiring, equipping, and/or making additions to real property and sites. This includes the cost for land and buildings, remodeling or construction of buildings, initial installation or extension of service systems and other equipment.

- 91 - **Contracted Instructional Services between Public Schools** -This code is used exclusively for the purchase of weighted average daily attendance (WADA) from either the state or other school districts. The code is for costs for purchasing attendance credits from the state under the TEC, Chapter 49 Subchapter D.

- 93 - **Payments for Shared Services** - Payments from a member district to a fiscal agent of an SSA in circumstances in which the fiscal agent expends funds on behalf of the member district (expenditure object code 6492), payments from a fiscal agent to member districts of an SSA under circumstances in which member districts expend funds (expenditure object code 6493)

- 99 - **Other Intergovernmental Charges** – This code is for recording intergovernmental charges not defined by any of the preceding codes. Costs classified with this code include the following:
 - Costs to obtain instructional services from another public school for grade levels not offered by your school district
 - Set-aside amounts for private school services.

Big Spring Independent School District
Budget Code Numbers

Object Code #

6100's - PAYROLL COST

- 6118 - EXTRA DUTY PAY - PROFESSIONAL EMPLOYEES (Local)
 - 6121 - EXTRA DUTY PAY / OVERTIME - SUPPORT PERSONNEL
- Both of these include fees and expenses paid to employees serving as bus drivers or game officials (referees, umpires, etc.), ticket takers, contest judges, etc. (These object codes pay the bus driver if you use a school district bus or van for a field trip or in a co-curricular activity trip.)

6200's - PURCHASED & CONTRACTED SERVICES - includes the services that are rendered by firms, individuals, and other organizations, that are NOT connected to the local school district. Normally, professional and contracted services represent a complete service that is rendered for the local school district, and no attempt should be made to separate labor from supplies. (These types of accounts CAN NOT be used for the in house repair of items. These funds MUST be used for **OUTSIDE** services.)

- 6211 - LEGAL SERVICES
- 6212 - AUDIT SERVICES
- 6213 - TAX APPRAISAL AND COLLECTION
- 6219 - OTHER PROFESSIONAL SERVICES - including fees, expenses, and travel paid to non-employees of the local school district serving as a consultant. This category also includes game officials (referees, umpires, etc.), ticket takers, contest judges, etc.
- 6222 - STUDENT TUITION - PUBLIC SCHOOL
- 6229 - TUITION AND TRANSFER PAYMENTS
- 6239 - REGIONAL EDUCATION SERVICE CENTER SERVICES - including all contracted services performed by the Regional Service Center
- 6249 - CONTRACTED MAINTENANCE & REPAIR
- 6255 - UTILITIES-WATER, WASTEWATER TREATMENT & SANITATION (Local)
- 6256 - UTILITIES-TELEPHONE, FACSIMILE & TELECOMMUNICATIONS CHARGES (Local)
- 6257 - UTILITIES-ELECTRICITY (Local)
- 6258 - UTILITIES-GAS & OTHER FUELS FOR HEATING & COOLING (Local)
- 6259 - OTHER UTILITIES & BUILDING SECURITY SERVICES
- 6269 - RENTALS - OPERATING LEASES
- 6299 - MISCELLANEOUS CONTRACTED SERVICES

6300's - SUPPLIES & MATERIALS

- 6311 - GASOLINE & OTHER FUEL FOR VEHICLES (including Buses)
- 6319 - SUPPLIES FOR MAINTENANCE & OPERATION
- 6321 - TEXTBOOKS
- 6329 - READING MATERIAL & LIBRARY BOOKS - including reference books, paperback books, magazines, periodicals, and newspapers are examples of this code. (Library hardback books that are to be catalogued in and issued from a library are now recorded under this code.)
- 6339 - TESTING MATERIALS
- 6341 - FOOD - Food Service
- 6342 - NON-FOOD - Food Service
- 6343 - ITEMS FOR SALE - used for items for sale through vending machines, school stores, etc., and not related to the regular Food Service program
- 6344 - USDA DONATED COMMODITIES
- 6349 - OTHER FOOD SERVICE SUPPLIES - Food Service
- 6399 - GENERAL SUPPLIES - includes office and instructional consumable supplies and materials such as paper, toner, pencils, tape, pens, markers, workbooks, forms, postage, flash drives, software, filmstrips, ribbons, etc.

Big Spring Independent School District
Budget Code Numbers

Object Code # (continued)

6400's - OTHER OPERATING EXPENSES

- 6411 - TRAVEL & SUBSISTENCE - EMPLOYEES ONLY
- 6412 - TRAVEL & SUBSISTENCE - STUDENTS
- 6413 - STIPENDS - NON-EMPLOYEES
- 6419 - TRAVEL & SUBSISTENCE - NON-EMPLOYEES
- 6429 - INSURANCE & BONDING EXPENSES
- 6439 - ELECTION EXPENSES
- 6491 - REQUIRED PUBLIC NOTICES
- 6494 - RECLASSIFIED TRANSPORTATION EXPENDITURES/EXPENSES
- 6499 - MISCELLANEOUS OPERATING EXPENSES - includes fees, dues, awards, diplomas, bid notices, newspaper advertisements, printing charges, food or refreshments for school related meetings, etc.

6500's - DEBT SERVICES

- 6512 - LEASE-PURCHASE PRINCIPAL
- 6522 - LEASE-PURCHASE INTEREST

6600's - CAPITAL OUTLAY - includes the expenditures for items that will last longer than 1 year (**BSISD requires 3 years**) and have a significant value at the time of purchase.

- 6619 - LAND PURCHASES & IMPROVEMENTS
- 6629 - BUILDING PURCHASES & IMPROVEMENTS

CAPITAL OUTLAY - with a per unit cost of **\$10,000 or more**

- 6631 - VEHICLES
- 6635 - FURNITURE (Local) - with a per unit cost of **\$10,000 or more**
- 6636 - TECHNOLOGY - RELATED EQUIPMENT (Local) - with a per unit cost of **\$10,000 or more**
- 6639 - OTHER EQUIPMENT - with a per unit cost of **\$10,000 or more**

Big Spring Independent School District

Budget Code Numbers

Sub-Object Codes Fund 189-36

- 1. Varsity Boys
- 2. Varsity Girls

- 27. Regional & State - Boys & Girls
- 28. Regional & State - Extra Travel Group -
Cheerleaders & Band

- 7. JH Boys
- 8. JH Girls

- 11. Gift or Donation
- 12. Audio/Visual Production
- 14. High School Boys & Girls

- 52. Outside Playoffs

- 16. JH Boys & Girls

Sub-Object Codes Fund 199

- 10. Granted Special Request
- 11. Gift or Donation

- 25. Personnel/Instruction Office
- 26. Business Office

- 49. Prior Year Turned In Activity Funds
- 50. Activity Funds

- 70. Summer Purchases

Big Spring Independent School District

Budget Code Numbers

Project Codes

2. Auto Tech	52. Art
3. Agricultural	53. Band
4. Instructional Computer Programs	54. Choir
5. Welding	
6. Building Trades/Construction	56. Field Trips
7. Applied Nutrition & Dietetics	
8. Home Economics/Fashion	
9. Interior Design	
	60. Theater
11. Floral Design	61. English
12. Audio/Visual Technology	62. Journalism
13. Business	63. Speech
15. Computer Applications	64. Foreign Language
16. Child Development	
17. Hospitality & Tourism/Culinary Arts	67. Soccer
	68. Power Lifting
19. Teacher Training	69. Softball
20. Anatomy & Physiology	70. General Athletics & Trainer
21. Family & Community Services	71. Football
22. Construction Technology	72. Basketball
	73. Baseball
24. Special Population Coordinator	74. Volleyball
25. Career & Technology – General	75. Golf
26. Veterinary Tech	76. Tennis
	77. Track
	78. Cross Country Track
	79. Swimming
	80. Cheerleading
	81. Technology Center & System Wide
	82. Director of Curriculum
	83. Warehouse
	84. Textbooks
	85. Special Education Administration
36. Alternative Learning Center Program (PAC)-Credit Recovery	86. Audio-Visual Center & System Wide
	87. Elementary Counselors
	88. Health Services (Nurses) System Wide
	89. Elementary Libraries System Wide
	90. Truant Officer
40. HOPE Grant	91. Testing System Wide