

Step 3:
From Requisition to Purchase Order

Purchase Orders

This section will provide information and detail procedures for the following:

- Purchase order: definition and purpose.
- How a purchase order is issued.
- What to do after a purchase order is issued.
- What to do when goods are received or services are completed.
- How to complete a change or make a cancellation to a purchase order.
- How to follow-up on an open purchase order.

Purchase Order; Definition and Purpose

A purchase order is ***the second step*** in the process of purchasing goods and services. A purchase order details the agreement between the school (department) and the vendor regarding the final cost of goods and services. When issued by the department, and accepted by the vendor, the purchase order becomes the legal document between the department and the vendor that confirms the ordering of the goods or services to be provided.

The Purchasing Office is the **only** division within the school department authorized to initiate a purchase order or to finalize purchase agreements with vendors.

Goods **cannot be received** and services **cannot be initiated** without a signed purchase order being issued from the Purchasing Office.

How A Purchase Order Is Issued

The Purchasing Office receives approved requisitions from the Budget Office. The approved requisition indicates there are funds available to cover the cost of the requested goods (items) or services. For goods requested, it is the responsibility of the Purchasing Office to contact the vendor listed on the requisition, and at least two (2) other vendors that can also provide the goods, and obtain the best price for the purchase. This policy applies to all goods/services between \$100 and \$5,000. It is the responsibility of the requestor to forward the necessary back-up/detail for said requisitions directly to the Purchasing Office.

When the best price is established, a purchase order to the lowest responsible bidder is issued. The purchase order includes vendor information, detail of quantity, description of goods and final price for the goods.

If the cost of the goods is over \$5,000, then the Purchasing Administrator must present the information to the Board of Contract and Supply, and obtain approval for the purchase before the purchase order can be issued. The estimated timeline for this process

is 8-10 weeks. This is only an estimate. The timeline can be longer if there are any unanticipated delays in the process. The timeline must be considered when determining a delivery date for the goods or services. More detail on the process of obtaining services over \$5,000 is provided in this Handbook within the section on Contracts.

The purchase order has three (3) copies. The original signed copy is sent to the vendor, a non-negotiable copy is sent back to the requester and a non-negotiable copy is kept in the Purchasing Office with a copy of the requisition and any appropriate back-up.

When a school/department receives their copies of the purchase order they should:

- Check vendor name on both the approved requisition and the purchase order. If the Purchasing Office has obtained a better price for the same item(s), the purchase order will be issued to the better price vendor. (This applies to goods only.)
- Check final cost on both approved requisition and the purchase order. If the purchase order is lower, the difference in cost is returned to the school or department's budget. If the price is higher, the difference is deducted from school or department's budget. It is important to compare costs to maintain accurate account balances at the school and office level.
- The school/department needs to keep purchase order on file until the goods are received or the service delivery is completed.

Receipt of Goods :

When goods are received at the school/department, a designated staff member must:

- Open package, retrieve packing slip and check all items against the packing slip and purchase order. This must be done within one week of receipt of package.
- After verifying that product delivered coincides with product ordered, receive delivered product into Lawson. Note "receiver #" on packing list and forward to Controllers' Office (Accounts Payable).
- Do not use the "Add Receive All" button unless you have verified that all products listed on purchase order have been delivered.

- If some items are not received and are noted as no longer available, the money remaining in the purchase order will be added back into the account originally charged for the purchase. NOTE: If you choose to re-order the item through a different vendor, then a new requisition is needed and the process detailed in the Requisition Section of this Handbook is initiated.

What To Do When Services Are Being Provided

When services are being provided at a school or department, the following process is followed:

- When services are complete, the school or department is sent an invoice from provider and receives total amount into Lawson.
- If the services continue over more than one date, the school or department is sent an invoice from provider and receives into Lawson that invoice quantity against the total amount on purchase order. This process continues until purchase order is complete.

Changes Or Cancellations

If a purchase order must be changed or cancelled for any of the following reasons, a Change Order/Cancellation Form must be completed and sent to the Purchasing Office:

- Billing for goods and services exceeds amount of purchase order.
- Change in address for vendor.
- Change in description of goods.
- Change in dates of service.
- Change in number of units requested for service.
- Any other changes to original purchase order that required an adjustment.
- Complete cancellation of purchase order.

If need for additional money is the reason for the Change Order/Cancellation Form, **do not send** requests for partial payments to Controllers' Office **until** you have received a signed/approved copy of the Change Order/Cancellation Form.

Purchase Order Follow-Up

If any of the following apply to a purchase order that was issued, then a Follow-up Form can be submitted to the Purchase Office to determine the status of the order:

- A purchase order was issued and at least six (6) weeks have passed without receiving the goods or service.

- A short shipment is received (items are missing and not indicated as being on back order). You must complete a Follow-up Form (and return to the Purchasing Department no later than) two (2) weeks after receipt of package.
- An item is on back order for at least six (6) weeks.

Information to Remember About the Purchase Order Process

- þ ***No services may be initiated before receipt of a signed/approved Purchase Order.***
- þ ***No goods may be purchased before receipt of a signed/approved Purchase Order.***

Contracts

This section will provide information and detail procedures for the following:

- When a contract is required
- Approval process
- Timelines for contract approval

A Contract is Needed When

A service is provided by outside agencies or vendors, regardless of the dollar value.

Approval Process for Contracts Less Than \$5,000

-

Approval Process for Contracts Greater Than \$5,000

FOR SOLE VENDOR:

- Originator submits contract transmittal form and contract with all completed (start date should be left blank), to Purchasing Administrator at least **6 weeks prior to the start date for services**. A requisition must be submitted and the number included on the form. Documentation that verifies vendor is a sole vendor must also be submitted.
- NOTE: School Board Contract Information Summary Form **must be** completed and submitted with the contract. Contact the School Board Office for the form.

FOR COMPETITIVE BID:

- Originator submits contract transmittal

attendance is required at the Board of Contract and Supply Meeting. When bids are received back in the Purchasing Office, the Purchasing Administrator will review all bids with the originator. The lowest responsible bidder will be chosen. At the same time, the original contract will be returned to the originator so that sections 3 and 4 can be completed. Completed contract and award letter for bidder chosen will then be forwarded to the Board of Contract and Supply for approval of the award. Upon approval from the Board of Contract and Supply, the Purchasing Administrator will obtain vendor's signature on contract. When signed contract is returned to Purchasing from the vendor, a Purchase Order will be issued.

- **NOTE: ALL SERVICES PROVIDED BY OUTSIDE AGENCIES OR VENDORS, REGARDLESS OF THE DOLLAR VALUE, REQUIRE A CONTRACT.**

Timelines for Contract Approval

The estimated timeline for approval of a contract is ten (10) weeks. This begins at the point the Contract Packet is sent to the Budget Office for review, and ends at Board of Contract award. This is only an estimate. The timeline can be longer if there are any unanticipated delays in the review process. It is imperative to plan the beginning date of any service activity with the estimated timeline and margin for delay in mind.

Copy of Contract Agreement Packet

Direct Payment:

This method of payment is used on a very limited basis. It is used for mileage payment to itinerants, travel expense reimbursement, ordering postage stamps, medical expenses, utilities, and paying non employees to be officials and referees at athletic events. A direct payment invoice is completed and forwarded to the Controller's Office for processing.

Travel Reimbursements:

Requests for reimbursement for travel expenses incurred on a business related trip is submitted on a direct payment invoice with a travel expense reimbursement form with original detailed receipts attached to it.

How to Complete Payment Documents:

All documentation for the processing of payments within the school department is sent to the Controller's Office (Accounts Payable). The following will detail the documentation needed for each type of payment before it is sent to Accounts Payable:

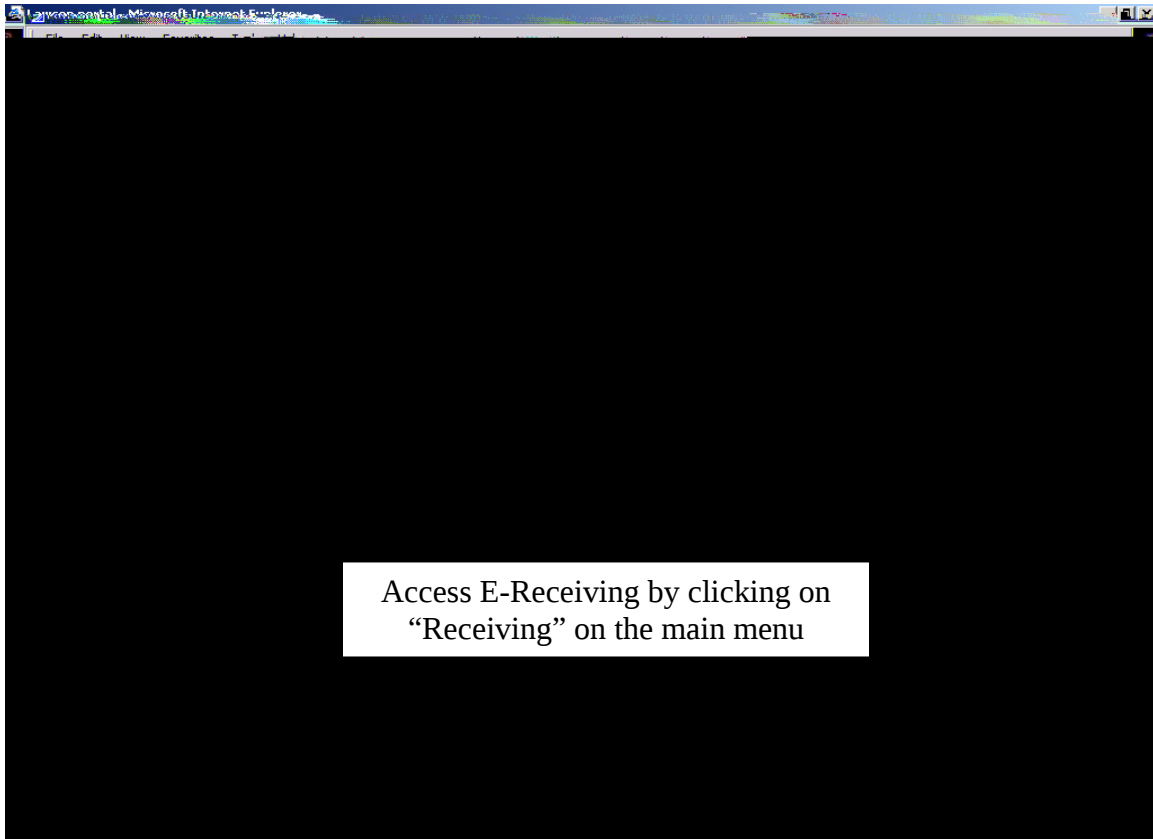
Purchase Order is Complete or Partial:**The Process for Receiving Goods and Services using Lawson**

All goods and services requisitioned by a department must be received in the Lawson system. "Receiving" in Lawson has two meanings:

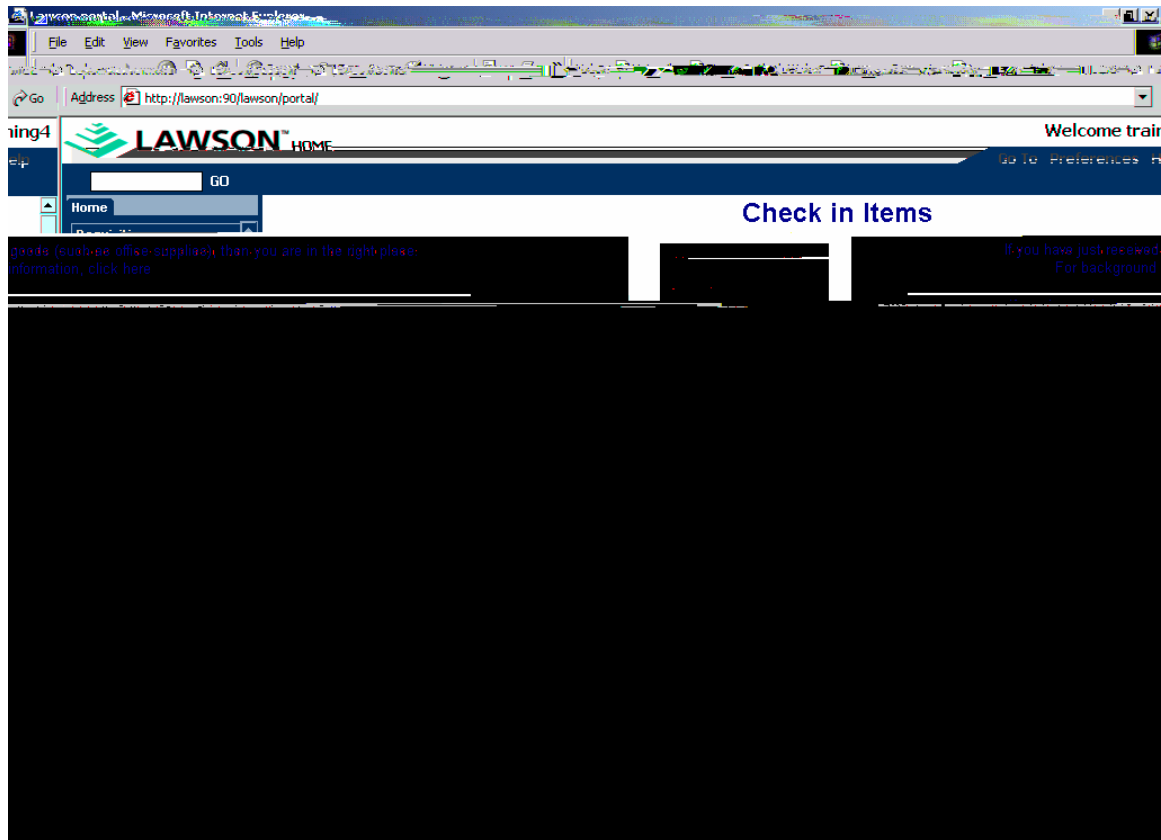
- The acknowledgement of the physical receipt of goods, based on receiving the materials and verifying the materials against the packing list if any.
- The acknowledgement of the performance of a service, based on the requester receiving and approving the invoice billed for the service.

In either of these cases, the Requester is responsible for entering a receiving record into Lawson E-Receiving, which authorizes the invoice for payment. Without a receiving record in Lawson, the vendor's invoice cannot be paid.

Access Lawson E-Receiving by clicking on Receiving on the main menu:



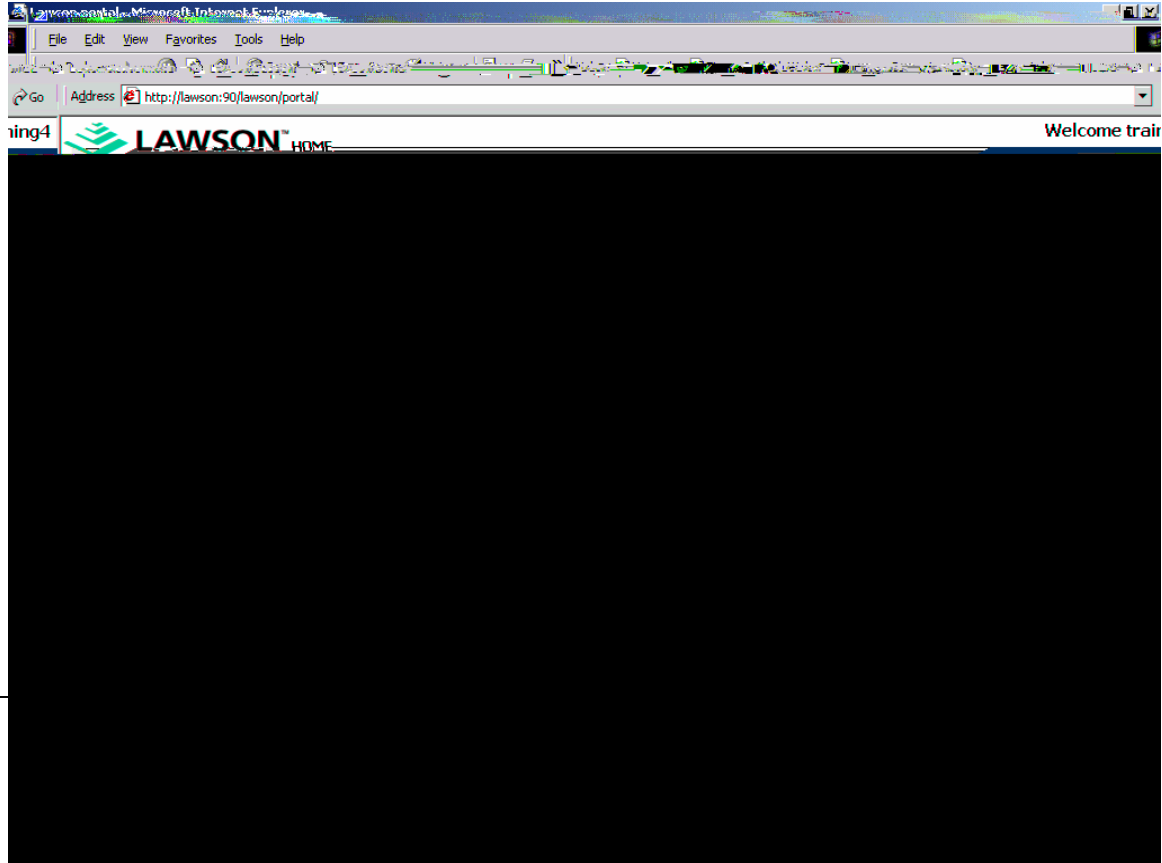
Lawson E-Receiving calls the receiving function “checking in” items



If you have the PO Number, from either the Packing List or Invoice, enter the PO Code = PO and the PO Number. Click Check in items on this PO.

If you do not know the PO Number, you can sear

The system will list all of the PO's for you or your department eligible to be received:



You can choose the PO from the list by clicking on the PO Number

✓ You can drill-around on the PO to get additional information about the PO by clicking on the magnifying glass.

Once you choose a PO from the list, or have entered a PO Code and PO Number, the order displays for receiving to begin.

Lawson Home

Vendor: AA WHITE COMPANY
Buyer: Ray D'Abate x261

Purchase Order: 8
PO Code: PO PO Release: 0

Requested by: Nick Boscia
Requisition Number: 14

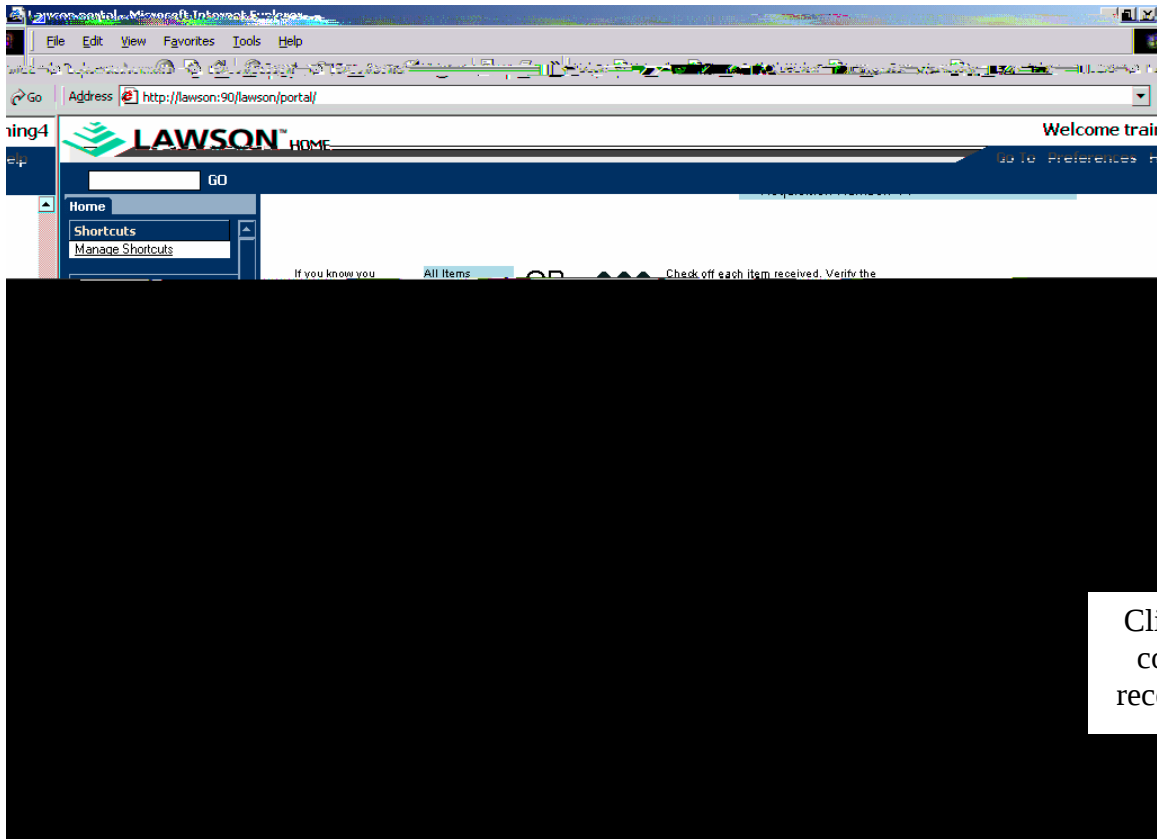
Everything Received?
Check off
Yes

Partial lines or quantities?
Enter here

Enter the receipt in one of two ways:

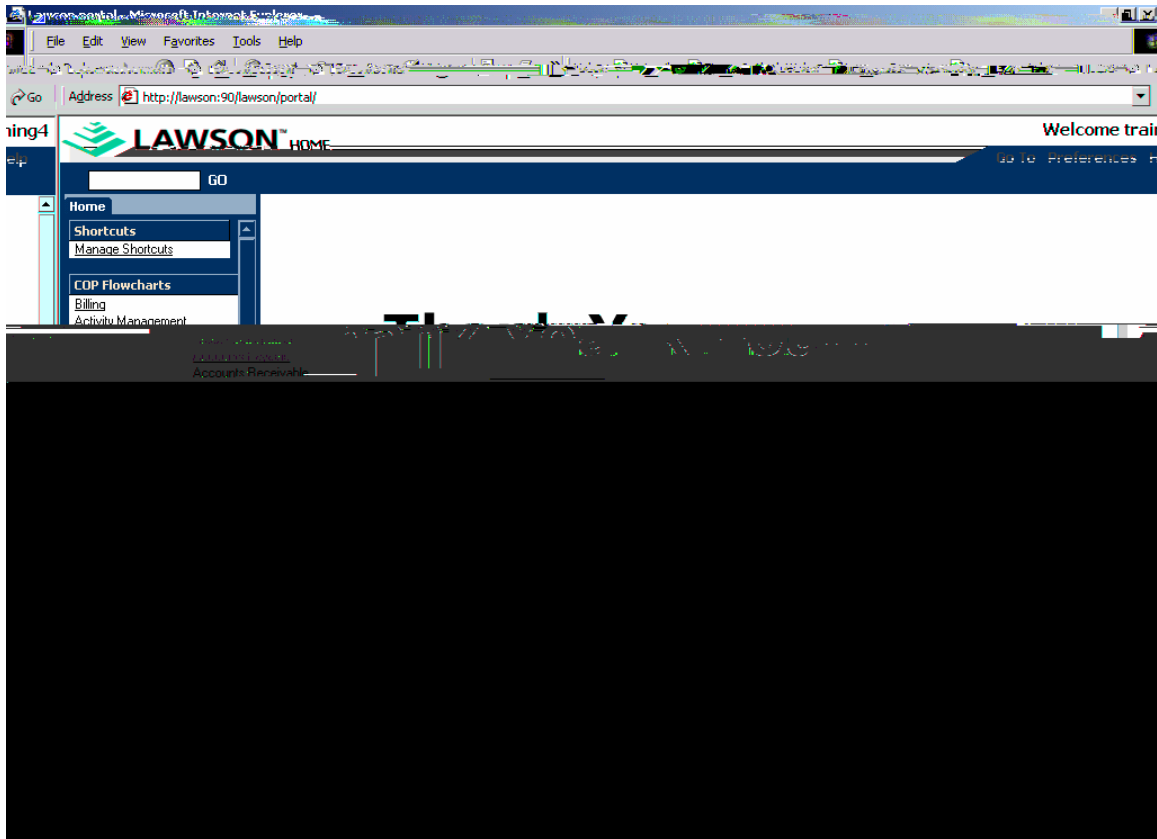
1. If all of the line items on the PO and all of the quantity of those line items have been received complete, check off the “All Items Received” box as Yes.
2. If any partial lines or quantities have been received, enter the quantity received on the applicable line.

You can also Drill-around, Cancel this Receiving Action, Review you Action or Finish the Receiving...



Click Finish to
complete the
receiving action

When you complete the receiving action, the system acknowledges the receipt and assigns a receiver number for your records.



Send packing slips or invoices to the Controller's office after receiving in Lawson. Documentation is sent to the Controller's Office (Accounts Payable). If the Purchase order has been completely received, no further payments can be made against the purchase order.

Note: A purchase order can have any number of partial payments against it throughout the year.

Direct Payment:

- þ Direct Payment Invoice
- þ Receipts, invoice or expense statements

Note: Detailed instructions along with a sample form can be found in the appendix of this handbook.

Travel Reimbursement:

- þ Direct Payment Invoice
- þ Original travel receipts
- þ Expense statement

Type Direct Payment Invoice with detail on travel expenses. Attach detail receipts and a completed expense statement to the Invoice. (Travel expense statements can be obtained in the Budget Office). Note: Meal reimbursement is limited to \$55.00/day including any gratuities. Liquor purchases are not reimbursed.

Important Information to Remember About Processing Payment:

- þ All documentation and requests for payments are sent to the Controller's Office (Accounts Payable) for processing.

Sample of Completed Forms:

Completed samples of the forms referenced in the Payments Section are included in the appendix to this handbook.

Payroll

Payroll Office

Brief Explanation of Payroll Office Function:

The Payroll Office for the Providence School Department prepares payroll for approximately 3000 bi-weekly employees, and 1000 weekly employees. The payroll office must comply with many Union Contracts-

- Providence Teachers Union
- A.P.P.S.S.A.
- B.E.S.T.
- Clerical Union
- Teachers Assistants
- Bus Monitors
- Crossing Guards

Payroll Office Timetable:

Time sheets must be received in the Payroll Office on Fridays by 10AM.

All of the paperwork received must be separated and distributed to the Payroll Clerks. These sheets must be cross referenced. Monday & Tuesday Sick leave, Personal Business days and Vacation days are all verified. Wednesday a payroll report is run and verified by the payroll clerks. This is the last opportunity for data modifications until the next payroll cycle.

Wednesday night checks are printed overnight.

Checks are delivered to the Payroll Office on Thursday morning for separation into one of 60 envelopes. The packages are picked up by the courier service for Friday distribution.

Completion of Time Sheets:

Weekly and Bi-weekly timesheets are generated for all personnel assigned to schools and offices. Timesheets are sent to schools and offices every Friday with weekly paychecks.

Bi-Weekly Timesheets: Completed for a ten (10) day reporting period.
ABSENCES are recorded in the appropriate column with the type of absence noted.

Weekly Timesheets: Completed for a five (5) day reporting period.
ATTENDANCE is recorded for hours or days worked. Absences are recorded in the appropriate column with the type of absence noted.

Substitute Timesheets: Time for all substitutes is recorded on a weekly Timesheet. A separate Weekly Timesheet must be used for each Category of substitute, e.g. teachers, clerical, Teacher assistants. Type the category of substitute at the top of the Weekly Timesheet in the section marked Division.

Posting Absences: Please be consistent when posting absences on the payroll sheets – Use only the abbreviations listed below:

PI	-	Personal Illness
PB	-	Personal Business
Prof	-	Professional Day
BR	-	Bereavement
WC	-	Workers Compensation

Home Instruction: The number of Home Instruction hours are posted on the time-sheet under the column “ADDL HRS”. Under the next column, “DESC ADDL HRS”, type in the words Home Instruction. The canary (yellow) colored copy of the Home Instruction form is sent to the Payroll Office with the timesheet.

Support Services

Support Services:

The Support Services is responsible for the following:

- þ Fixed Asset Inventory-Additions/Disposals
- þ Phone Systems in Schools and Offices
- þ Processing Building Use Application Requests
- þ Student Insurance Program
- þ Management of PPSD Cell Phones
- þ Security Guards
- þ Crossing Guard Surveys and Apparel
- þ Assignment of Administrative Parking Spaces

Fixed Asset Inventory

Fixed assets are entered and disposed of in the Lawson Financial System by the Support Services Office. This office is responsible for conducting a physical inventory of fixed assets.

Phone/Intercom/PA Systems

The Support Services Office must be contacted if your school or office is having trouble with existing phone/intercom/PA systems, or requires changes to the wTJ-18e Sponsibile tive Parkinset Inven

Student Insurance Program

By the second week of August, the Support Services Office provides information to schools regarding available in

Account Codes & Structure

Account Structure:

The Providence School Department's general ledger account code structure is comprised of **six** segments and an additional **two** segments if the source of funding is grant related

<u>Structure:</u>	<u>Fund</u>	<u>Department</u>	<u>Division</u>	<u>Program</u>	<u>Subject</u>	<u>Object</u>	<u>Grant</u>	<u>Grant</u>
<u>Category</u>								
School	xxx	xxxx	x	x	xx	xxxxx	xxxxxx-xx-xxxxxx	xxxxxx

<u>Structure:</u>	<u>Fund</u>	<u>Department</u>	<u>Object</u>	<u>Grant</u>	<u>Grant Category</u>
Admin. Dept.	xxx	xxxx	xxxxxx xxxxxx-xx-xxxxxx	xxxxxx	

Segment I – Fund

The accounts of the Department of Public Schools are organized on the basis of funds as prescribed by City ordinances and grant regulations. Each fund is considered a separate accounting entity.

<u>New Fund</u>	<u>Description</u>
201	School Operating Fund
203	Title I
204	Title V
206	Vocational Education
207	Adult Education
208	Special Education
210	Bilingual
212	Miscellaneous
217	Internal Accounts
218	Carryover Program
219	Miscellaneous Grants
224	Other State Reimbursable Funds
225	School Lunch Program
226	Article 31

Segment II – Department:

A major administrative division of the Providence School Department

Department Mapping

VARTAN GREGORIAN SCHOOL	3311
CHARLES FORTES ANNEX	3312
CHARLES FORTES ELEMENTARY	3314
ALFRED LIMA SR ELEMENTARY	3315
ALFRED LIMA SR ANNEX	3316
D'ABATE MEM SCHOOL	3317
CARL LAURO ELEMENTARY	3318
LAUREL HILL AVE	3319
WEST BROADWAY	3320
MARY E FOGARTY	3322
LAUREL HILL ANNEX	3323

MIDDLE LEVEL EDUCATION	5065
ELEMENTARY LEVEL EDUCATION	5066
HIGH SCHOOL REFORM	5067
SUMMER SCHOOL	5070
CURRICULUM INSTRUCTION & PROF DEV	5100
LITERACY	5101
SOCIAL STUDIES	5102
MATH	5103
SCIENCE	5104
ASSESSMENT STUDENT PERFORMANCE	5105
ENGLISH	5106
FINE ARTS	5107
HEALTH AND PHYS ED	5108
ENROLLMENT SHIFTS	5120
ADVANCED ACADEMIC SERVICES	5128
INSTRUCTIONAL TECHNOLOGY	5162
TEACHERS SUBSTITUTES	5201
CLERK SUBS	5202
AIDE SUBS	5204
TEACHER EXCESS SUBS	5206
LONG TERM SUBS	5299
PUBLIC SCHOOL BOOK INVENTORY	5900
PAROCHIAL PRIVATE SCHOOLS	6200
NON-PUB SCH BK INV	6200
ST. XAVIER ACADEMY	6201
ST. MARY ACADEMY-BAY VIEW	6202
BISHOP FRANCIS P. KEOUGH	6203
ST. RAPHAEL ACADEMY	6204
PORTSMOUTH ABBEY	6205
LASALLE ACADEMY	6206
THE PROUT SCHOOL	6207

ST. BARTHOLOMEW SCHOOL	6233
BLESSED SACRAMENT SCHOOL	6234
HOLY GHOST SCHOOL	6235
HOLY NAME SCHOOL	6236
ST MARY SCHOOL	6237
ST PATRICK SCHOOL	6238
ST PIUS V SCHOOL	6239
ST THOMAS REGIONAL SCHOOL	6240
BISHOP MC VINNEY REGIONAL SCHOOL	6241
ST PHILIP SCHOOL	6242
ST FRANCIS SCHOOL	6243
ST KEVIN SCHOOL	6244
ST. PETER SCHOOL	6245
ST. ROSE OF LIMA SCHOOL	6246
ST JOSEPH SCHOOL	6247
ST. JOHN THE BAPTIST SCHOOL	6248
NOTRE DAME REGIONAL SCHOOL	6249
504 COMPLIANCE STUDENTS	6254
JEWISH COMMUNITY DAY SCHOOL	6255
SOPHIA ACADEMY	6279
SAN MIGUEL	6280
MOUNT PLEASANT ACADEMY	6281
PTC COOPERATIVE	6282
TIDES LEARNING	6283
UCAP	6284
CHILD'S PLAY	6285
JOHN HOPE DAY CARE CENTER	6286
NAFI – ALTERNATE PROGRAMS	6287
WINNERS CIRCLE	6288
THE LAUREL SCHOOL	6289
FUTURE USE	6290
ADULT EDUCATION	6300
CLASS A RETIREES	7000
EMPLOYEE FRINGES	8000
ADULT EDUCATION	6300
CLASS A RETIREES	7000
EMPLOYEE FRINGES	8000
MAT & SUP INVENTORY	9001

Segment III – Division:

- 1 - Teaching and Learning
- 2 - Student Services
- 3 - Supt/Admin
- 4 - Operations
- 5 - Other

Teaching and Learning

Teaching and Learning encompasses all school expenditures directly or indirectly related to instruction. All classroom personnel, classroom materials, classroom furniture & equipment, services etc. should be classified in this division. For Regular Ed, Special Ed, and ESL/Bilingual

Also, any cost associated with the school office should be classified in this division. These include but are not limited to school office personnel, school administrators, school office supplies and equipment, etc.

Teaching and Learning does **not** include any costs associated with guidance, extracurricular activities, or school health services. These expenditures should be classified under Student Services (see below).

Central Administration expenditures related to supporting instruction should be classified as Teaching and Learning.

Student Services

Student Services encompasses all school expenditures related to Instructional Student Support services provided to students. These include but are not limited to extracurricular activities, guidance, school health services (nurse), and dropout prevention services.

Central Administration expenditures related to the above services should also be classified as Student Services.

Operations

Operations encompass all expenditures related to infrastructure and non-instructional school support services provided to schools and departments. These include but are not limited to utilities, food service, business operations, human resources, maintenance, mail services, custodial services, security, etc.

Personnel, services, supplies and equipment related to the above functions should be classified as operations.

Superintendent/Administration

Superintendent/Administration encompasses all expenditures related to the executive and leadership function of the district. These expenditures include the Superintendent's Office, School Board, public relations, parent involvement, and policy making.

Superintendent/Administration does not

Segment V – Subject

01 Art	30 Attendance Officer	48 Professional Development
02 Business	31 Certified Nursing Assistant	49 Resource
03 English	32 Detention	50 School Leadership
04 Foreign Language	33 Extracurricular	51 School Office
05 Kindergarten	34 Food Service	52 School Psychologist
06 Literacy	35 Gifted	53 Security
07 Math	36 Guidance	54 Self Contained Classes
08 Music	37 Health Services	55 Social Worker
09 Phys ED	38 Home Instruction	56 Speech Therapy
10 Science	39 Library	57 Substitutes
11 Social Studies	40 Maintenance	58 Supervision
12 Technology	41 Non-Instructional	59 Transportation
13 Voc Ed Classes	42 Non Subject Related	60 Utilities
	43 Occupational Therapy	
	44 One to One Paraprofessionals	
	45 Other	
	46 Paraprofessional	
	47 Physical Therapy	

Include all expenditures related to the subject unless otherwise noted. These include personnel, services, supplies, and equipment. Any classroom furniture purchased should be classified as Non-Subject Related (43) and not classified under a specific subject.

01. Art

Any expenditure related to the teaching of art to students. Performing arts or dance should be classified as “Other” (45).

05. Kindergarten

All expenditure related to Kindergarten classes regardless of subject.

06. Literacy

Any expenditure related to teaching reading and literacy should be classified here. This does not include expenditures related to teaching the subject of English, which should be classified as “English” (4).

07. Math

Any expenditure related to teaching mathematics to students.

08. Music

Any expenditure related to teaching music to students. Expenditures related to the All City Band or Orchestra should not be classified here and should be classified as Extracurricular. Any other after school activity related to music should also be classified to Extracurricular. If any expenditure is used for both Music and Extracurricular, it should be classified under the subject that will utilize the item more frequently.

09. Physical Education

Any expenditure related to teaching physical education to students. This includes all physical education equipment and supplies. If supplies are used for both physical education and varsity athletics (high schools) the item should be classified under the subject that will utilize the item more frequently. Physical Education also includes any health education expenditures.

10. Science

All expenditures related to teaching the subject of science to students. This includes all specimens and lab equipment purchased for science.

11. Social Studies

Any expenditure related to teaching social studies to students. These include expenditures related to history.

12. Technology

Any expenditure related to teaching technology to students. Any computer hardware or software used in the classroom should be classified here. This does not include technology purchased for administrative offices; these items should be classified as Other (45).

13. Voc Ed Classes

All expenditures related to teaching vocational education to students. Do not include “Home Economics” or “Shop” expenses in this category. These expenses should be 0.0008 Tq8.7

31. Certified Nursing Assistant

All expenditures related to one on one medical care given to students. The expense must be directly related to providing one on one medical care to the student.

32. Detention

Expenses under this subject include supervisor's salaries paid before and after school to supervise students in detention. Supplies, if any, related to detention should be classified here.

33. Extracurricular

Expenses related to extracurricular activities should be classified here. These include staff costs (salary and benefits) for after school programs, transportation, supplies, equipment, referees fees, etc. The Food Services subject category may only be used by the Food Service administrative department

34. Food Services

All expenditures related to school lunch should be classified here. All cafeteria staff and supplies should be charged to Food Service. Food service does not include snacks for after school programs which should be classified as Extracurricular (33).

35. Gifted

All expenditures related to gifted and talented instruction. This does not include the cost of advanced placement high school classes which should be classified to the appropriate subject.

36. Guidance

All expenditures related to guidance and counseling of students should be classified here. High school costs related to college admissions and financial aid should also be classified here. Do not include expenditures related to graduation services, which should be classified as School Office (51).

37. Health Services

All expenditures related to the school nurse and school health services. This includes nurse salaries and all medical supplies. Health Services also includes any Central Administration expenditures related to school health services e.g. the Health Office. This does not include health instruction to students, which should be classified as "Physical Education" (9).

38. Home Instruction

Includes all expenditures related to homebound instruction of students.

39. Library

All expenditures related to the school library should be classified here. This includes the cost of salaries, books, magazines, periodicals and other supplies to be used in the school library.

40. Maintenance

All expenditures related to repairs and maintenance of school department buildings. This includes custodial staff, services and supplies. This does not include maintenance contracts on school copy machines which should be classified as “School Office” (51). Repairs to classroom equipment should be classified under the corresponding subject, when applicable.

41. Non-Instructional

All expenditures that are not directly related to instruction. These include central administration expenditures related to finance, leadership, data processing, Human Resources and any other non instructional expense that is not classified with a subject.

42. Non-Subject Related

All expenditures that are not related to any specific subject should be classified here. These include classroom furniture and elementary classroom expenditures. This does not include subject that do not have a descriptions (i.e. home economics), which should be classified as Other (45).

43. Occupational Therapy

All expenditures related to occupational therapy.

44. One to One Paraprofessionals

All expenditures related to one to one paraprofessionals whose primary purpose is to assist in the education of a student.

45. Other

All expenditures related to teaching subjects to students that do not have a specific subject code.

46. Paraprofessional

Salary and related benefits for all paraprofessionals.

47. Physical Therapy

All expenditures related to providing physical therapy to students.

48. Professional Development

All expenditures related to the professional development of employees. These include the costs of substitute personnel assigned for employees out of work due to the professional development, as well as consultants, supplies and salaries

49. Resource

All expenditures related to providing resource for students.

50. School Leadership

All expenditures related to the school principal, assistant principal and any other school based administrator.

51. School Office

All expenditures related specifically to the school office. Includes computers purchased for the school office. Does not include any expenditures related to guidance which should be classified under Guidance (36), or Health Services which should be classified under (37).

52. School Psychologist

All expenditures related to psychological services provided to students.

53. Security

All expenditures related to school and building safety. This includes security guards, motion detecting systems, fire alarm testing and any personnel on hand related to safety. This does not include security at extracurricular events which should be classified under “Extracurricular” (33).

54. Self Contained Classes

Any expenditure related to educating special education students in self-contained classrooms. This includes 182 day and 230 day classes.

55. Social Worker

Any expenditure related to individuals providing social work services to students. Do not include social workers related to attendance which should be classified under Attendance Officer (30).

56. Speech Therapy

Any expenditure related to providing speech therapy to students.

57. Substitutes

Substitute teachers assigned for absence for reasons other than professional development should be classified here.

58. Supervision

Any expenditure related to supervising students outside of the school day. This includes breakfast supervision and school yard supervision before and after school. This does not include supervision for extracurricular activities or detention which should be classified under the appropriate subject code.

59. Transportation

Any expenditure related to transporting students to and from school. Includes central administration expenditures related to transportation. This does not include transportation for extracurricular activities which should be classified under “Extracurricular” (33).

60. Utilities

All utility expenditures should be classified here.

Segment VI – Account (Object Code)

<u>Roll Up Description</u>	<u>Account</u>	<u>Account Description</u>
Expenses:		
Salary Related Expenses	50010	SALARIES
	50011	SALARIES –OTHER
	50012	SALARIES-POVERTY FUND
	50020	SALARIES – TEMPORARIES
	50020	TEMP. CROSSING GUARDS
	50022	SALARIES & WAGES TEMP ADMIN
	50023	TEMPORARY - COMMUNITY POLICE
	50025	SUBSTITUE TEACHER
	50031	TEACHER TRAINING
	50081	SICK LEAVE BONUS
	50082	SICK PAYOFF
	50095	VACATION PAYOFF
	51043	RETIREMENT INCENTIVE
	50060	OVERTIME
	50070	SUMMER PAY
	50080	SICK LEAVE
	50090	VACATION
	50130	SNOW REMOVAL OVERTIME
	50180	CALL BACK
	50250	INJURED EMPLOYEES

	51603	LABORERS LEGAL FEES
<u>Roll Up Description</u>	<u>Account</u>	<u>Account Description</u>

<u>Roll Up Description</u>	<u>Account</u>	<u>Account Description</u>
	52430	HEAT & LIGHT & POWER
	52450	PAYMENT TO WATER SUPPLY BOARD
	52500	BANK SERVICE CHARGES
	52560	BANK COMMISSIONS & FEES
	52600	PERSONNEL RECRUITMENT
	52605	BACKGROUND CHECK
	52705	TUITION
	52706	GROUNDSKEEPING SERVICES
	52710	PEER LEADER TRAINING
	52801	CAPITAL EXPENDITURES
	52820	EDUCATIONAL EQUIPMENT
	52821	LABORATORY EQUIPMENT
	52822	LAUNDRY & REFRIG EQUIP
	52825	SHOP AND PLANT EQUIPMENT
	52827	ADMIN EQUIP
	52827	EDUCATIONAL EQUIPMENT
	52830	COMMUNICATION EQUIPMENT
	52839	REDUCTIONS FOR MASTER LEASE
	52850	COMPUTER HARDWARE
	52860	CLASSROOM FURNITURE
	52865	OFFICE FURNITURE
	52870	AUTOS AND TRUCKS
	52881	DEMOLITION
	52882	CONSTRUCTION
	52883	MISC PROJECT EXPENSE
	52884	MISC CONSTRUCTION
	52885	CONTRUCTION IN PROGRESS
	52900	REPAIRS OFFICE EQUIP
	52905	REPAIRS TO EQUIPMENT
	52910	STREET LIGHT REPAIRS
	52911	MAINT & SERVICING
	52912	REPAIRS TO AUTOS & TRUCKS
	52913	REPAIRS AND MAINTENANCE
	52914	REPAIRS TO ELEVATORS
	52919	OTHER REPAIIRS
	52924	INSTALLATION OF COMMUNICATIONS
	52926	CLEANING
	52940	REPAIRS TO BUILDING
	53000	RENTAL OF LAND & BUILDINGS
	53011	RENTAL OF OTHER EQUIPMENT
	53015	RENTAL OF SNOW REMOVAL EQUIPMENT
	53040	LEASE EXPENSE
	53100	MILEAGE REIMBURSEMENT
	53105	TRAVEL
	53110	TRANSPORTATION OF PERSONS-TRAINING
	53200	LEGAL FEES
	53300	MEDICAL FEES
	53305	PROFESSIONAL ENGINEERING FEES
	53310	CONSULTANTS
	53320	ACT AUD ACC & TAX
	53320	AUDIT

<u>Roll Up Description</u>	<u>Account</u>	<u>Account Description</u>
	53325	EXAMINING TITLES

<u>Roll Up Description</u>	<u>Account</u>	<u>Account Description</u>
	54800	SWIMMING
	54805	TIRES
	54810	WEARING APPAREL
	55125	GRANT EXPENDITURES
	57022	SEEDS FERTILIZER TREES & SHRUBS
	59201	TRANSFER TO SCHOOL FUND
	59203	TRANSFER TO FUND 203
	59206	TRANSFER TO FUND 206
	59217	TRANSFER TO INDIRECT COST FUND 217
	59820	EQUIPMENT NOT CLASSIFIED
	59890	TRANSFER TO B.C SELF INS. FUND

Activity Management (Grant) Codes:

Segment I (Grant)

This segment is a made up of twelve numeric characters. See below for explanation:

Example - Title I Grant for FYE 2007 **51600-07-84010**

xxxxxx xx xxxxx
Project # Year CFDA

Activity Management codes for grants will be issued by the School Controller each year.

Segment II (Grant Category)

This segment will be transparent to the end user, and will mirror the account codes.

Grant Mapping for FYE 2007 (7/1/06 – 6/30/07)

Providence School District			
<u>Activity (Grant) Listing for FYE 2007</u>			
<u>Non-Local Funds</u>			
<u>Fund</u>	<u>Grant Description</u>	<u>Awarded Amount</u>	<u>FYE 2007 Grant Term</u>
203 Chapter I			
Title I		23,821,794	51600-07-84010
			7/1/06-6/30/07

210	Bilingual Immigrant Education		
	Immigrant (now Called Title III)	52500-07-84365	
212			
	Title II (Professional Development) LEAD	50600-07-84281	
	Title IV Public	52900-07-84186	
	Title II (Pro0.54 3.76 665.Tm0 g()TjE2-.0038 Tc0 TSchool RenovationLEAD		

Gates		90013-07-00000	7/1/05-Until Spent
Tech grant/Reading Recovery/College board grant		90019-03-00000	Closed
Macarthur Foundation		90033-03-00000	Closed
Bread Loaf in the Cities (Carnegie)		90036-03-00000	Closed
The Broad Residency in Urban Ed.		90039-05-00000	Closed
RISCA (Charles Fortes)	5,000	90040-05-00000	7/26/04-until spent
RISCA (Charles Fortes BRAIDING W / ARTS)	4,000	90040-06-00000	7/1/05-Until Spent
RISCA (Charles Fortes BRAIDED INQUIRY)	6,000	90040-07-00000	7/01/06-6/30/07
Families and Work Institute Grant (Reservoir Ave)	3,800	90041-03-00000	2/12/03-until spent
RISCA (Vartan Gregorian @ Fox Point)).82 144573.24 608.82 0.47998 NTi4 11052.			

(NTi4.72 6082 14436 9.240refBT7.98 0 0 7.98 465521.34.98 0 0 7.98 11unti0 reg OverTJET62.76 6082 1448 18.42 .4nW*n.78 572.04 138001 18.42 .

Commonly Used Account Codes

Services: Major Object Code Series

This major group includes payments for services rendered by firms or individuals, **not City employees**, under express or implied contract. It does not include materials and supplies, or personal services as furnished in connection with the performance of the contracted services.

51998 Automobile Allowance
Payments for the use of personal cars by employees in transacting school department business.

52055 Student Transportation

privatile 7Transportatile 7

12055

- 52430 Heat, Light and Power
Payments for electricity.
- 52450 Water Payments to Water Supply Board
Payments to Water Supply Board for water supplied to various departments.
- 52705 Tuition Payments
Payment for tuition of students attending schools outside the school district.
- 52905 Repairs to Communication Equipment
Repairs to satellite and other communication equipment and all other contractual equipment repairs.
- 52912 Repairs to Automobiles and Trucks
Payments for the repair of automobiles, motorcycles, and trucks including parts and supplies furnished for such repairs.
Repairs to tires and tubes and charging or repairing automobile batteries are included.

53015	<u>Rental of Snow Removal Equipment</u> Automobiles, trucks, and tractors and other automotive and construction equipment. Equipment used for snow removal.
53105	<u>Travel Subsistence-Conventions</u> Payments for lodging, meals and registration fees for employees attending conventions.
53200	<u>Legal Fees</u> This account is charged with payments to professional firms for legal services.
53300	<u>Medical Fees</u>
53310	<u>Consultants</u>
53320	<u>Accounting and Auditing Fees</u>
53400	<u>Security Services</u>
53440	<u>Data Processing</u> Payments to outside agencies for data processing services.
53445	<u>Custodial Services</u> This account is charged with payments to contactors for custodial services.
53505	<u>Collection/Delivery</u>
53520	<u>Moving and Rigging</u>

Materials and Supplies: Major Object Code Series

Supplies consumed in daily operation are included in this major group.

51300 Natural Gas

52450 Fuel
Fuel oil for heating purposes and for stationary engines and other materials used to provide heat for school buildings.

54000 Office Supplies
Printed office and report forms, stationary, pencils, ink, typewriter ribbons, file folders, cards, minor equipment and other similar supplies which are designed primarily for office use. Includes computer diskettes and printer cartridges used in the office.

54010 Computer Software
Purchase of all computer software licenses.

54042 Small Tools
Small tools such as wrenches, hammers, saws used by plumbers, carpenters, electricians, and machinists.

54210 Plumbing and Heating Supplies
This account is charged with the cost of pipe fittings, fixtures, gauges, etc. used for plumbing and heating systems.

54215 Miscellaneous Materials and Supplies

- 54610 Textbooks
This account is charged with the cost of textbooks for all classroom instruction. The cost of student workbooks should be charged to 54625 (Educational Supplies).
- 54615 Reference Books
This account is charged with the cost of books to be used for reference purposes.
- 54616 Rebinding of Textbooks
- 54620 Varsity Athletic Supplies
Varsity Athletic supplies only. Physical Education supplies should be charged to 54625.
- 54625 Educational Supplies
This account is charged with the cost of all educational supplies in the classroom, such as paper, pencils, workbooks. This account is only for supplies in the classroom.
- 54630 Library Books
Reference books, periodicals, newspapers, maps, charts. Library books should be charged to this classification. School textbooks should not be charged here. **School textbooks should be charged to 54610.**
- 54631 Non-Public Student Textbooks
- 54635 Testing Materials
- 54640 Stage-Auditorium Supplies
Ropes, fixtures, lights, etc.
- 54700 Auto Parts
Parts, supplies and accessories used to repair all types of automotive or construction equipment.
- 54702 Cement, Plaster and Related Products
Cement, plaster, lime, and other similar construction materials.

- 54735 Glass
This account is charged with the cost of window glass, all types; glass bricks, glass doors, putty, plexiglass, and all other materials used by glaziers.
- 54740 Housekeeping Supplies
Mops, soap and other cleaning and janitorial supplies, electric light bulbs, and other supplies and equipment which deteriorates appreciably during
- 54755 Lumber and Hardware
Lumber, millwork, roofing, and hardware used for repairing and constructing buildings and other structures.
continued use.
- 54758 Materials for Snow and Ice Removal
Sand, salt, and other chemicals used for snow and ice removal.
- 54767 Paint and Painter's Supplies
Pigments, turpentine, painting oils, brushes, and other painting supplies

Special Items: Major Object Code Series

This major group includes payments for employee benefits and legal claims. **Schools and administrative offices should not use object codes in this series. The Major Object Code Series should be used by the Business Office only.**

51030	<u>Employee Legal Services</u>
51300	<u>City Retirement</u> This account is charged with the employer's contribution to the City of Providence Retirement System.
51550	<u>Teacher Health Wellness</u>
51570	<u>Dental Insurance</u>
51820	<u>Laborers International Union of North America National Pensions Fund</u>
51850	<u>Survivors Benefits</u> This account is charged with the employer's contributions for State Survivors Benefit Insurance.
51860	<u>State Retirement</u> This account is charged with the employer's contributions for State Retirement Benefits.
51921	<u>Workers Compensation</u>
51930	<u>Workers Compensation – Medical Fees</u>
51970	<u>State Unemployment Contributions</u>
51990	<u>Employee Prescription Plan</u> Eligible employees only.
52105	<u>Liability Insurance</u> Payments on a regular liability insurance policies as well as to a City operated Automobile Accident Insurance Fund.
52192	<u>Payments of Claims and Damages</u>
58890	<u>Transfer to Self-Insurance Fund</u> Includes active health insurance.

Equipment: Major Account Code Series

This general group includes all capital items with depreciable value. Items with an expected life **less than one year, should not be** included in this major account series.

52820 Educational Equipment

This account is charged with the cost of **specialized educational equipment including audio-visual equipment, and other specialized equipment used for instructional purposes.** This includes classroom equipment only.

59820 Equipment Not Otherwise Classified

All other equipment that cannot be classified in another category.

52821 Laboratory Equipment

This account is charged with the cost of laboratory equipment with a purchase price exceeding \$300.

52822 Household, Laundry, and Refrigeration Equipment

Household furniture, stoves, refrigerators, laundry machines and other major household equipment that does not deteriorate rapidly during use.

52825 Shop and Plant Equipment

Manufacturing machines such as lathes, drill presses; garage equipment such as hoists, greasing equipment; plant equipment such as turbines and generators; and all other shop and plant equipment.

52830 Communication Equipment

52850 Computer Hardware – Office

Purchases of **all** computer hardware such as computer printers, monitors, modems, etc..

52860 Classroom Furniture

This account is charged with the cost of all student and teacher desks, chairs, tables, etc. for **classroom** and **auditorium** use only. Desks and chairs for offices should be charged to Account Code 52865.

52865 Office Furniture and Equipment

Purchase of desks, chairs, rugs, draperies, filing equipment, and other similar machinery and equipment that is used in the office.

52870

Trucks and Tractors

Purchases of two-way radios, or other communication equipment, excluding telephones, not intended for classroom use.