**Mission**

One of the primary functions of the WISD Finance Department is to facilitate the efficient purchase of goods and services for use by WISD staff and students in fulfilling the district’s mission and advancing its strategic goals. The Finance Department oversees the purchasing process and monitors compliance with applicable state and federal laws and regulations, as well as board policy.

The objectives of this manual include:

* To more efficiently utilize district resources
* To provide consistent procedures and processes
* To ensure compliance with state and federal laws, regulations, and district policies and procedures

**Ethics**

All purchasing transactions must be conducted in a manner that provides full and open competition, consistent with the ethical standards specified in state and federal statutes, all WISD policies and procedures, and this manual. No employee shall participate in the selection or administration of a contract or purchase order with a related party, or where a conflict of interest exists. Such a conflict of interest would arise when the employee or any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ one of the parties, has a financial or other interest in or a tangible personal benefit from a vendor considered for a contract. No employee shall solicit or accept gratuities, favors, or anything of monetary value from contractors, vendors, or parties to any awards, contracts, or agreements unless it is an unsolicited gift with a value of less than $50.

**Bid Law**

WISD has adopted the Bid Law policy pursuant to 424.260. Bid Law provides the methods by which goods and services may be procured by the district. Board policy 04.33 and procedure 04.33 AP.1 detail the district’s procedures relating to bidding.

It is the responsibility of the purchaser to determine the proper method of purchase requirements and provide any required documentation to the appropriate school or district staff.

***PURCHASING BID ITEMS***

WISD uses three types of bids in its purchasing process for items exceeding $30,000: State price contracts, cooperative bids and local bids.

***State/Federal Price Contracts***

The school district is considered a political subdivision of the state. Therefore, we can purchase under the terms of many state, General Services Administration (GSA) and other multi-agency contracts. These contracts, when in place, meet all bidding requirements and therefore no local bid is required for those items unless deemed in the best interest of the school district. State agency price contract awards are made on hundreds of items annually. School systems are afforded the right to purchase under the terms of the contract.

State/Federal Price Contracts are contracts that have been established by state or federal agencies to ensure that goods and services are being acquired at a rate that overall is in the best interest of the Commonwealth. These contracts ensure that common products are being acquired at a favorable price. They are established for goods and services that are likely to be purchased universally by agencies or sub-units of governments. KRS 156.076 permits local Boards of Education to purchase from vendors who have contracts with the state. Items such as computer equipment, typewriters, chairs, and file cabinets are typical products for which state/federal contracts are established.

State Price Contracts may be accessed via the KDE website at <http://education.ky.gov/districts/Proasst/Pages/default.aspx>. Click on “Procurement State Master Agreements” to obtain a current listing of available contracts.

***Cooperative Bids***

Cooperative groups of school districts also bid items, typically on an annual basis in an attempt to obtain better pricing. WISD is a cooperative member.

Cooperatives bid various items in large quantities in an effort to provide cost savings for its member school districts. Cooperative bids for member districts meet all bid requirements. Therefore, no local bid is required for those items unless deemed in the best interest of the school district. All items offered by these bids must be purchased through these vendors unless it meets one of the following criteria:

1. Local bid award is in place for like items, or
2. State, GSA or other multi-agency contract is available for similar items that would afford savings to the district.

A list of all applicable cooperative contracts is available at <http://www.kpc4me.com/all-awarded-contracts>.

***Local Sealed Bids***

WISD may award local bids when a cooperative bid or state price contract etc. is not available and/or the superintendent feels it is in the best interest of the school district. All purchases are required to following the bidding process outlined below. A copy or listing of all local bid awards is available in the district finance office. All such bids must be approved at a meeting of the Board of Education.

***Bidding Process***

The following procedures shall apply for purchases of “like” items that will exceed $30,000 in a twelve (12)-month period and for construction related purchases of no more than $7,500 made under KRS 162.070.

1. Bid notices shall be advertised in the local newspaper not more than twenty-one (21) days nor less than seven (7) days before bids are due;
2. Bid notices shall describe what the materials, goods or services are to be bid and the time and place for the receipt and opening of bids;

***Bidding Process (continued)***

1. As directed by Kentucky Administrative Regulation, invitations for bid or request for proposals shall provide that an item equal to that named or described in the specifications may be furnished.
2. Bid notices shall be forwarded by mail to all local vendors or as requested. Failure of a vendor to respond to a bid notice may result in that vendor’s name being deleted from the bid list. Return of the notice with no bid submitted shall be considered a response;
3. Bids specifications and forms shall be available at the Central Office. Special conditions of bidding are to be given with the specifications and bid forms;
4. All bids shall be submitted in writing, typewritten, or printed in ink so as to be legible and sealed;
5. All bids shall be opened and read publicly at the time and place designated for the bid opening;
6. No bids shall be changed after they are opened;
7. Bids received after the specified bid opening time shall be returned to the bidder unopened;
8. Bids shall be presented to the Board at the next regular meeting or a special meeting of the Board may be called to consider the bids;
9. If the lowest bid is not accepted, the Board shall record in the Minutes the reason(s) for its rejection;
10. Pursuant to the records retention laws, all bids and related information shall be kept on file and available for review, except for information exempted pursuant to KRS 61.878, per records retention schedule;
11. Bids shall be tabulated and all bidders shall receive a copy of the tabulation, which shall include a list of all bidders together with their bid amounts, and be informed in writing as to the awarding of the bid; and
12. The Board shall reserve the right to accept or reject any and all bids.  
    Bids that do not conform to requirements of state administrative regulation or with bid specifications shall be rejected as being nonresponsive. Contracts awarded in noncompliance with state administrative regulation shall be void.

***Small purchases less than $30,000***

Board policy 04.33 details the procedures to be used for purchases less than $30,000 in the aggregate. See below for thresholds. For details regarding any exemptions to the thresholds refer to board policy 04.33.

* Purchases of less than $2,500 ***in the aggregate*** do not require any price comparisons.
* Purchases greater than $2,500 but less than $4,999 ***in the aggregate*** require at least three verbal quotes; documentation must be submitted with the request for purchase order.
* Purchases greater than $5,000 but less than $30,000 ***in the aggregate*** require at least three written quotes; documentation must be submitted with the request for purchase order.

**Request for Proposal – RFP**

A request for proposal (RFP) is a document that solicits a proposal by the district interested in procurement of a commodity or service. A request sets out the specifications describing the commodity or service needed. Each request will specify the evaluation criteria disclosing how proposals will be graded and tasks to be performed by the winning bidder, if needed, along with a timeline in accordance with Uniform Guidance 200.319 (c) and 200.320 (d), which states as follows:

**200.319**

(c) The non-Federal entity must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

(1) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a ‘‘brand name or equivalent’’ description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

(2) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals. (

d) The non-Federal entity must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the non-Federal entity must not preclude potential bidders from qualifying during the solicitation period.

**200.320**

(d)Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

(1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

(2) Proposals must be solicited from an adequate number of qualified sources;

(3) The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;

(4) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

(5) The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors’ qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

**Approved Vendors**

Purchases may only be made from approved vendors which are those active vendors in MUNIS. If a department wishes to purchase from a vendor who is not listed as active in MUNIS, the following process must be followed to request WISD approve the vendor.

Submit the Request for Vendor Approval Form (see Appendix) to the Finance Officer via email. All information on the form must be completed and a W-9 must accompany the request. The Finance Officer will perform random verification tests of information on the form. A search will be conducted of all vendors in MUNIS to determine if the requested vendor already exists in the system. In addition, the Finance Officer will ensure the requested vendor has not been suspended or debarred by the federal government. If all information can be verified, the vendor will be added as an active vendor in MUNIS by the Finance Officer and assigned a vendor number.

**Why Do We Use Purchase Orders and How Do They Work?**

A purchase order serves several very important functions, including:

* **Protection against overspending** – The primary function of a PO is to ensure funds are available ***before*** they are committed to a purchase of goods or services. A PO is a legally binding document, committing WISD to purchase from that vendor either for the specific items listed on the PO or up to the amount of a blanket PO. **Obtaining a PO after an order is placed eliminates the opportunity to confirm funds are available in the budget and will result in employees being responsible for the purchase.**
* **Account code integrity** – The PO is the source document to indicate how the purchase will be recorded in the financial management system. If the account code is inaccurate on the PO, the payment of the invoice will be recorded improperly and the reports generated in MUNIS will be inaccurate and less meaningful.

When a PO is approved, funds are “set aside” as an encumbrance from that organization and/or project code so the budget administrator will know they are no longer available for spending. When the corresponding invoice is paid, the encumbrance is reduced and an actual expenditure recorded. This action does not change the amount of available funds in the budget but rather replaces the encumbrance with an expenditure.

**Budgets**

No purchase ordershall be issued in excess of the funds available in the current year for the organizational code and/or project code, as applicable. “Funds available” is considered to be the sum of available funds in object codes 03XX through 09XX unless the grantor or donor requires individual budget line items to be within the approved budget.

Each budget administrator is responsible for monitoring each spending unit’s budget to which they are assigned and has the authority to submit a Budget Amendment Request Form (see Appendix) to the Finance Officer if they choose to revise a budget. Upon approval, the budget amendment will be posted to MUNIS. Budget amendments are not required unless the grantor or donor requires them or unless the budget administrator is requesting to move funds out of a salary or benefit object code.

**Allowability**

All purchases made with a WISD check must meet an “educational purpose” in accordance with the Kentucky constitution. In addition, purchases made with grants or donated funds must also comply with the restrictions placed by the grantor or donor. Allowable purchases for many state and federal grants are detailed in the Funding Matrices on the KDE website. You can find the information by going to the *District/School Support* page, then *Grant Information*. Be sure the good or service is allowable before submitting the requests.

Gifts for staff may be purchased only with staff-generated funds maintained in the school activity fund in the district bank account per the Redbook. Outside entities (local business, booster organization, private donor) may provide gifts directly to staff within limits allowable per the Internal Revenue Service.

**Determination of Worker Status for Purchased Professional Services**

The Internal Revenue Service requires employers to make appropriate determination of worker status between independent contractor and employee. Any purchase involving purchased professional services by a vendor not already approved and listed as active in MUNIS will be reviewed by the Finance Officer or designee for the purpose of determining worker status. Prior to making an agreement for an individual to perform services for the district or a school the requesting department shall include such a request on a Request for Vendor Approval Form (See Appendix) and submit to the Finance Officer. The Finance Officer will make the final determination regarding worker status. Only workers determined to be independent contractors will be paid through accounts payable. Workers determined to be employees will follow the same procedures as any other district employee. In the event a clear determination cannot be made, the worker will be designated as an employee.

Game officials assigned by the Kentucky High School Athletic Association (KHSAA) are always paid as independent contractors and are exempt from the determination process described above.

**Types of Purchase Orders**

There are three types of purchase orders: (standard) purchase orders, blanket purchase orders, and emergency purchase orders.

***Purchase order*** – The standard purchase order which is to be utilized unless a blanket or emergency PO is approved by school or district personnel.

***Blanket purchase order*** – A blanket purchase order is created for a period of time (monthly, quarterly, or annually depending on the situation) and invoices are liquidated against the total. Blankets are useful in situations involving agreements with scheduled charges or vendors where frequent small dollar purchases are made for items that cannot reasonably be anticipated in advance.

***Emergency purchase order*** – An emergency purchase order may be used only in the event of a bona fide emergency declared by the Superintendent or their designee. An emergency PO can be created instantly and bypasses the standard processes. An emergency PO is created by contacting the Finance Officer for the PO number to use. Documentation of the purchase shall be submitted immediately following the purchase. An emergency includes unexpected events; not forgetting to obtain a PO prior to purchase.

**Approval of Purchase Orders**

In accordance with Board Procedure 04.31 AP.1, a purchase order is required for every purchase in advance of ordering or receiving the goods or services. School or District personnel shall approve every purchase order.

**Changing the Amount of a Purchase Order**

If the need arises to increase the amount of a PO, change the vendor, or change an account code prior to purchase see the appropriate school or district personnel to complete. If changes are required after the purchase has been completed, the purchaser will be responsible for said purchase.

**Tracking Information**

MUNIS provides many ways to track purchasing and budgetary data. Account Inquiry will provide budget and actual numbers for any account code and allows the user to “drill down” to see more detail. The Open PO Report lists POs with outstanding encumbrance balances for selected account codes. A Project Budget Report is the primary report to be used to monitor federal and state grants and other restricted projects.

**Receiving**

When an order arrives, the person who placed the order checks the items received and signs and dates the receiving report or packing slip. A notation is made on the receiving reports or packing slip as to the condition of the items received and any shortage in the shipment. The receiving report or packing slip is then returned to the school/district finance officer to be matched with the invoice.

**Payment of Invoices**

Original invoices are required to process a payment. The local board of education is required to approve substantially all payments before they are released to vendors per board policy 04.3111. The board approves payments at the regular meeting each month. A detailed list of invoices to be released is provided to the board in advance of the meeting to allow sufficient time for review. Finance will include all invoices ready to pay (Orders of the Treasury) which are due on the Wednesday prior to the regularly scheduled Board of Education meeting scheduled for the 2nd Tuesday of each month. Invoices received in the Central Office after the cutoff date, but before noon on the board meeting date, will be included for payment and a list will be provided to the board for approval at the meeting.

The Board shall give subsequent approval to all budgeted disbursements made between meetings of the Board. Disbursements shall only be made on invoices for purchases made in accordance with District policy and procedures.

**Travel Reimbursements**

In accordance with board policy 03.125 and 03.225 employees may be reimbursed for authorized travel incurred during their work. To initiate a travel reimbursement, the travel voucher must be completed by the employee and submitted within thirty (30) days and before the close of the current fiscal year, be accompanied by the required documentation based on the specific claim, approved by the employee’s immediate supervisor, and forwarded to the Finance Officer. The Finance Officer will verify that all required documentation is attached and review it for errors before submitting to the Superintendent for final approval. Reimbursements for approved travel shall be included in the monthly invoices given to the board to be approved at the regular board meetings.

**Credit Card Purchases**

At times, a good or service may be available for purchase only with the use of a credit card. If a requesting department needs to make a purchase by credit card, the following process shall be followed.

* The requesting department must verify the items for purchase cannot be bought from an approved bid first.
* The requesting department must obtain approval from the Superintendent before obtaining an approved purchase order.
* The purchaser will obtain a tax exempt certificate from the appropriate department before requesting the credit card from the Central Office.
* Purchasers will check out the credit card by signing the credit card log maintained in the Central Office.
* Immediately after the approved purchase is made, the purchaser will return the credit card to the Central Office staff who will return the credit card to the safe.

The purchaser shall immediately submit invoices to the appropriate department to support the charges made by credit card. Disciplinary action may result from use of the credit card when it violates board policy or purchasing procedures. Purchasers will promptly reimburse the school district upon notification that a charge made has been determined to be inappropriate, made without prior approval, no itemized receipts or no receipts turned in for payment, or otherwise determined to be purchaser’s responsibility.

**Petty Cash**

Contingent upon board approval, schools are authorized to maintain a petty cash fund for small time-sensitive purchases (stamps, for example) and for collecting and making change for library fines. Procedures for the operation of the petty cash fund are described in the Redbook.

**Purchasing Fixed Assets**

If a fixed asset is being purchased, it is the responsibility of the requesting department to ensure the asset is properly tagged (completed by the technology department) when received. Copies of the PO and the invoices need to be given to the Finance Officer.

**Disposal of Property**

Board policy 04.8 details procedures for the disposal of property.

**Unauthorized Purchases**

Board policy 04.31 states that “expenditures from any District fund shall be made in accordance with budgets approved by the Board. All purchases shall require the prior approval of the Superintendent or the Superintendent’s designee”. It further states that “the Board shall not be responsible for expenditures not properly authorized and not made according to the purchasing procedures developed by the Superintendent” which includes all Board policies, procedures, and this Purchasing Manual.

**The invoice date shall not be prior to the approved purchase order date.**

Invoices received for which there is no approved purchase order will be traced back to the purchaser and will be the responsibility of the purchaser.

**Annual Cut-off Dates**

School and District purchase orders must be approved by the cut-off date established by board procedure 04.31 AP.1. After that date, only emergency purchases will be approved. These deadlines facilitate the close out process and helps ensure that funds in any given fiscal year are spent for the benefit of students in that same year. Cut-off dates for school activity funds will be at the discretion of each principal.

**Requesting Federal Funds**

When requesting federal funds through the Kentucky Department of Education federal cash drawdown process, the request will include only reimbursement of actual expenditures already made as supported by a MUNIS report with one exception: If the district is unable to make required purchases to support federal programs because sufficient cash is not available to make those purchases with general funds until a subsequent reimbursement is received, the federal cash drawdown request may include an advance of funds to be liquidated within 15 days of receipt.

APPENDIX

Each purchasing unit has been assigned a MUNIS department code for use in the purchase order process. User permissions have been designed to allow personnel access to only the department code to which they are assigned.

|  |  |  |
| --- | --- | --- |
| **DEPT CODE** | **DESCRIPTION** | **DATA ENTRY / ORIGINATOR** |
| 001 | Central Office | LeAnn Collins/Kacie Peer |
| 010 | Williamstown Elementary School | Melinda Evans |
| 020 | Williamstown Jr. High School | Melinda Evans |
| 030 | Williamstown Sr. High School | Melinda Evans |
| 040 | Williamstown Head Start/Preschool | Susan Fugazzi |
| 087 | Custodial/Buildings | LeAnn Collins/Kacie Peer |
| 088 | Grounds | LeAnn Collins/Kacie Peer |
| 200 | Fund 2 (Local/State/Federal Grants) | LeAnn Collins/Kacie Peer |
| 210 | Elementary District Activity Funds | Melinda Evans |
| 220 | Jr. High School District Activity Funds | Melinda Evans |
| 230 | Sr. High School District Activity Funds | Melinda Evans |
| 251 | Elementary School Activity Funds | Melinda Evans |
| 252 | Jr. High School Activity Funds | Melinda Evans |
| 253 | Sr. High School Activity Funds | Melinda Evans |
| 510 | Food Service | Paula Hendy |
| 901 | Transportation | LeAnn Collins/Kacie Peer |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Request for Vendor Approval Form** | | | | | | | |  |
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|  |  | New |  |  | Change |  |  |  |  |
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|  | Form W-9 attached: | | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  | 1099 Vendor: | |  |  |  |  |  |  |  |
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|  | Vendor # assigned: | | | \_\_\_\_\_\_\_\_\_\_\_\_ | |  |  |  |  |
|  | (Completed by Finance Department) | | | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | Vendor Name: | | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | |
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|  | DBA ("doing business as"): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | |
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|  | Physical address: | | |  |  |  |  |  |  |
|  | Line 1 |  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | |
|  | Line 2 |  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | |
|  | City |  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | |  |  |
|  | State |  | \_\_\_\_\_\_\_\_\_\_\_\_ | |  |  |  |  |  |
|  | Zip Code | | \_\_\_\_\_\_\_\_\_\_\_\_ | |  |  |  |  |  |
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|  | Remittance address (if different than physical address): | | | | | | |  |  |
|  | Line 1 |  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | |
|  | Line 2 |  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | |
|  | City |  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | |  |  |
|  | State |  | \_\_\_\_\_\_\_\_\_\_\_\_ | |  |  |  |  |  |
|  | Zip Code | | \_\_\_\_\_\_\_\_\_\_\_\_ | |  |  |  |  |  |
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|  | Contact fax: | | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | |  |  |
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**Project Codes**

**District Assigned Project Codes**

|  |  |
| --- | --- |
| **Project Code** | **Description** |
| 001\* | PRESCHOOL MISC. |
| 002\* | RC DURR GRANT |
| 003\* | FFLAG GRANT |
| 004\* | GRANT COUNTY CAREER ADVANCEMENT CENTER |
| 005\* | BORN LEARNING – HEAD START |
| 006\* | TRESS THOMPSON MEMORIAL FUND |
| 007\* | SPECIAL EDUCATION |
| 008\* | ME AND MY SCHOOL |
| 009\* | NEEDIEST KIDS OF ALL - FRYSC |
| 010\* | REACH GRANT |
| 020\* | BRIGHTER FUTURE |
| 030\* | UNITIED AGAINST BULLYING |
| 040\* | NKCES ARTS GRANT |
| 050\* | WELLNESS INITIATIVE |
| 060\* | THE DINNER TABLE PROJECT |
| 070\* | NKCES WORK BASE LEARNING |
| 080\* | ELEMENTARY SUMMER READING |
| 120X | ESS – GENERAL FUND |
| 130X | GIFTED – GENERAL FUND |
| 135X | PRESCHOOL – GENERAL FUND |
| 140X | PROFESSIONAL DEVELOPMENT – GENERAL FUND |
| 168X | SAFE SCHOOLS – GENERAL FUND |
| 16MX | TECHNOLOGY ON BEHALF |
| 18EX | ENERGY MANAGER – GENERAL FUND |
| 345X | LIMITED ENGLISH PROFICIENT – GENERAL FUND |
| 655X | HEAD START – GENERAL FUND |
| 9010 | ELEMENTARY SBDM – GENERAL FUND |
| 9020 | JR. HIGH SCHOOL SBDM – GENERAL FUND |
| 9030 | SR. HIGH SCHOOL SBDM – GENERAL FUND |

**District Activity Project Codes**

|  |  |
| --- | --- |
| 7EAT | ELEMENTARY ATHLETICS |
| 7EDC | ELEMENTARY WASHINGTON DC |
| 7EGE | ELEMENTARY GENERAL |
| 7EIM | ELEMENTARY INSTRUCTIONAL MATERIALS |
| 7EPB | ELEMENTARY PBIS |
| 7ETE | ELEMENTARY TECHNOLOGY |
| 7ETS | ELEMENTARY TEACHER SUPPLIES |
| 7EYB | ELEMENTARY YEARBOOK |
| 7JBB | JR. HIGH BOYS BASKETBALL |
| 7JCH | JR. HIGH CHEERLEADING |
| 7JGB | JR. HIGH GIRLS BASKETBALL |
| 7JVB | JR. HIGH VOLLEYBALL |
| 7SAA | SR. HIGH ATHLETICS ACCOUNT |
| 7SAR | SR. HIGH ARCHERY |
| 7SAT | SR. HIGH ART |
| 7SBA | SR. HIGH BASEBALL |
| 7SBB | SR. HIGH BOYS BASKETBALL |
| 7SBG | SR. HIGH BOYS GOLF |
| 7SCC | SR. HIGH CROSS COUNTRY |
| 7SCH | SR. HIGH CHEERLEADING |
| 7SGB | SR. HIGH GIRLS BASKETBALL |
| 7SGE | SR. HIGH GENERAL |
| 7SGG | SR. HIGH GIRLS GOLF |
| 7SIM | SR. HIGH INSTRUCTIONAL MATERIALS |
| 7SJV | Sr. HIGH JV CHEERLEADING |
| 7SLB | SR. HIGH LIBRARY |
| 7SPG | SR. HIGH PROJECT GRADUATION |
| 7SSB | SR. HIGH SOFTBALL |
| 7SSC | SR. HIGH SCIENCE/CONSERVATION |
| 7SSO | SR. HIGH SOCCER |
| 7STE | SR. HIGH TENNIS |
| 7STR | SR. HIGH TRACK |
| 7SVB | SR. HIGH VOLLEYBALL |
| 7SYB | SR. HIGH YEARBOOK |

**School Activity Project Codes**

|  |  |
| --- | --- |
| 7E1FS | ELEMENTARY 1ST GRADE FIELD TRIP |
| 7E2FS | ELEMENTARY 2ND GRADE FIELD TRIP |
| 7E3FS | ELEMENTARY 3RD GRADE FIELD TRIP |
| 7E4FS | ELEMENTARY 4TH GRADE FIELD TRIP |
| 7E5FS | ELEMENTARY 5TH GRADE FIELD TRIP |
| 7EACS | ELEMENTARY ACADEMIC |
| 7EATS | ELEMENTARY ATHLETICS |
| 7ECCS | ELEMENTARY CROSS COUNTRY |
| 7ECHS | ELEMENTARY CHORUS |
| 7EGES | ELEMENTARY GENERAL |
| 7EGTS | ELEMENTARY GIFTED/TALENTED |
| 7EKDS | ELEMENTARY KINDERGARTEN MISC |
| 7EKFS | ELEMENTARY KINDERGARTEN FIELD TRIP |
| 7ELES | ELEMENTARY LEGO |
| 7ESPS | ELEMENTARY SPECIAL ED FIELD TRIP |
| 7S22S | HIGH SCHOOL SR 2022 |
| 7SAAS | HIGH SCHOOL ATHLETICS |
| 7SARS | HIGH SCHOOL ARCHERY |
| 7SBES | HIGH SCHOOL BETA |
| 7SCCS | HIGH SCHOOL CROSS COUNTRY |
| 7SCHS | HIGH SCHOOL CHORUS |
| 7SDCS | HIGH SCHOOL DRINK COMMISSIONS |
| 7SDRS | HIGH SCHOOL DRAMA |
| 7SFAS | HIGH SCHOOL FAMILY CONSUMER SCIENCE |
| 7SFCS | HIGH SCHOOL FCCLA |
| 7SFFS | HIGH SCHOOL FFA |
| 7SFMS | HIGH SCHOOL FMD |
| 7SFOS | HIGH SCHOOL FOUNDRY |
| 7SFTS | HIGH SCHOOL FIELD TRIP TRANSPORTATION |
| 7SGES | HIGH SCHOOL GENERAL |
| 7SGRS | HIGH SCHOOL GREENHOUSE |
| 7SGTS | HIGH SCHOOL GIFTED/TALENTED |
| 7SHAS | HIGH SCHOOL ACADEMICS |
| 7SJHS | JR. HIGH SCHOOL NHS |
| 7SKCS | HIGH SCHOOL KEY CLUB |
| 7SKYS | HIGH SCHOOL Y-CLUB |
| 7SMAS | JR. HIGH SCHOOL ACADEMICS |
| 7SMBS | HIGH SCHOOL MARCHING BAND |
| 7SNHS | HIGH SCHOOL NHS |
| 7SPBS | HIGH SCHOOL PBIS |
| 7SPRS | HIGH SCHOOL PROM |
| 7SSAS | HIGH SCHOOL AEROSPACE |
| 7SSCS | HIGH SCHOOL STUDENT COUNCIL |
| 7SSRS | HIGH SCHOOL SENIOR EVENTS |
| 7STRS | HIGH SCHOOL TRACK |
| 7SVBS | HIGH SCHOOL VOLLEYBALL |

State/Federal Project Codes (The \* indicates the year in which funds are awarded: F=FY20, G=FY21, I=FY22, etc.)

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| 10E\* | SUPERVISION OF TEACHERS |
| 10T\* | KY WASTE TIRE CRUMB RUBBER GRANT |
| 120\* | EXTENDED SCHOOL SERVICES |
| 129\* | FRYSC |
| 130\* | GIFTED & TALENTED |
| 135\* | KERA PRESCHOOL |
| 140\* | PROFESSIONAL DEVELOPMENT-STATE |
| 14E\* | CECC |
| 14M\* | SCHOOL BASED MENTAL HEALTH CARE |
| 15F\* | TRANSFERRED FF FUNDS-INSTRU RESOURCE |
| 160\* | INSTRUCTIONAL RESOURCES-STATE |
| 162\* | TECHNOLOGY GRANT (KETS) |
| 168\* | SAFE SCHOOLS GRANT |
| 18D\* | DUAL CREDIT SCHOLARSHIP PROGRAM |
| 205\* | NATIONAL SCHOOL SUPPER PROGRAM |
| 209\* | NATIONAL SCHOOL SUMMER FOOD PROGRAM |
| 310\* | TITLE I-A |
| 337\* | IDEA BASIC-SPECIAL EDUCATION |
| 343\* | IDEA SPECIAL EDUC. PRESCHOOL |
| 348\* | PERKINS TITLE I, PART C, VOC |
| 350\* | TITLE V – RURAL AND LOW INCOME |
| 401\* | TITLE II-A-TEACHER QUALITY |
| 466\* | STRIVING READERS LITERACY |
| 473\* | ARP ESSER |
| 478\* | IDEA B ARP |
| 488\* | IDEA B PS ARP |
| 493\* | PROMOTING ADOLESENT HEALTH |
| 550\* | 21ST CENTURY COMMUNITY LEARNING |
| 552\* | TITLE IV |
| 554\* | ESSER II |
| 564\* | GEER II FRYSC |
| 610\* | INNOTATIVE APPROACHES TO LITERACY |
| 613\* | ESSER I |
| 655\* | HEAD START |

