Procedures and Guidelines Manual

**Denton Independent School District
Division of Administrative Services**

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Contact List

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Accounts Payable

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Janna Kemper	Accounts Payable – Q– Z and OCE	940 369-0013
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Joan Smith	Accounts Receivable	940 369-0016
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Kim Britt	Payroll Clerk	940 369-0034
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Assistant Superintendent of Human Resources	Kim Kirby 940-369-0043
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Director of Instructional Technology	Kelly Zimmer 940 369-0579
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Director of Secondary Curriculum	Rachel Barton 940 369-0651
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Elementary Science and Social Studies Curriculum	Cheryl Hobbs 940 369-0668
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Executive Director of Elementary Programs	Tami Clary 940 369-0132
Executive Director of Operations	Whitney Fentress 940 369-0231
Executive Director of Secondary Programs	Karen Jones 940 369-0032

Executive Director of Special Education	Angie Burleson 940 369-0137	
EXPO/Gifted & Talented	Rosie Mireles 940 369-0679	
Federal Programs	Roxann Phillips 940 369-0677	
Fine Arts	Amy Thorpe 940 369-0036	
Health Services	Lisa Rivera 940 369-0685	
Publications	Wanda McCormack 940 369-0083	
Secondary English, LA, and Social Studies Curriculum	Cynthia Wilson 940 369-0656	
Secondary Math and Science Curriculum	Frances Menees 940 369-0652	
Special Education/Deaf Education	Marcia Boelens 940 369-4076	
Superintendent's Office	Cindy Wilson 940 369-0004	
Support Services	Tammy Beuthien 940 369-0281	
Technology Information Office	Lynne Mumford 940 369-0105	
Technology Support	Sherry Foster 940 369-0140	
Transportation	Angie Powell 940 369-0098	

Campus Secretaries
   Elementary School Campuses

A.W. Blanton	Audra Laneri	940-369-0703
Borman Elementary	Mary Vetters	940 369-2503
Cross Oaks Elementary	DeAnn Roberson	940 369-7103
EP Rayzor Elementary	Michelle Payne	940 369-4103
Evers Elementary	Sueling Contreras	940 369-2603
Ginnings Elementary	Stacy Sutton-Pettigrew	940 369-2703
Hawk Elementary	Melissa Box	940 369-1803
Hodge Elementary	Rhonda Dowling	940 369-2803
Houston Elementary	Kim Christopher	940 369-2950
Lee Elementary	Imelda Ramirez	940 369-3508
McNair Elementary	Sheryl Bowers	940 369-3603
Nelson Elementary	Connie Samford	940 369-1403
Paloma Creek Elementary	Tasha Bedore	940 369-7303
Pecan Creek Elementary	Kindall Yates	940 369-4403
Providence Elementary	Lynda Howder	940 369-1903
Rayzor Elementary	Renee Elam-Battle	940 369-3705

Rivera Elementary	Carol Barrow	940 369-3803
Ryan Elementary	Minerva Villanueva	940 369-4605
Savannah Elementary	Dechondrea Barron	940 369-7403
Stephens Elementary	Rae Jean Worden	940-369-0803
Wilson Elementary	Jessica Craft	940 369-4557

Middle School Campuses

Calhoun Middle School	Loretta Garza	940 369-2352
Crownover Middle School	Teresa Becker	940 369-4704
Harpool Middle School	Annia Tubbs	940 369-1705
McMath Middle School	Christina Rivera	940 369-3302
Myers Middle School	Candy Whitaker	940 369-1502
Navo Middle School	Daniel Holcomb	940 369-7505
Strickland Middle School	Juana McBride	940369-4294

High School Campuses

Denton High School	Holly Stratton	940 369-2002
Fred Moore High School	Linda Mankoff	940 369-4002
Guyer High School	Donna Clark	940 369-1008
Ryan High School	Beth Bishop	940 369-3010

Special Campuses

Ann Windle School for Young Children	Ann Gulledge	940 369-3903
Gonzalez Pre-K Center	Monica Contreras	940 369-4353
LaGrone Advanced Technology Center	Linda Yarbrough	940 369-4853
Lester Davis School	Mitzi Burleson	940 369-4050
Joe Dale Sparks	Jenneal Vincent	940 349-2468

Bookkeepers

Denton High School	Diana Simpson	940-369-2009
Guyer High School	Lesli Yamashita	940-369-1014
Ryan High School	Terri Bond	940-369-3012

Secretary and Bookkeeper Meeting Schedule
2013-2014

Please mark important dates on your calendar.

March 28 – **Secretary/Bookkeeper Meetings**
    Location: Central Services Board Room

Administrative Services - Calendar of Events
2013-2014

Please mark important dates on your calendar.

October 7
- Campus budgets will be adjusted to reflect the enrollment counts as of October 1.

October 7
- Rollover funds should be available in the current fiscal year.

March 19
- Last day for all **Function 11** Budget Amendments

March 31
- Purchasing of instructional materials, supplies, and equipment (Campus - Function 11) must be completed by March 31 of each year (with some exceptions; contact Purchasing with any questions). Emergency instructional purchases may be allowed between April 1 and May 5 with the approval of the Purchasing Agent.
- All Furniture requests are due to Purchasing Agent.

April 3
- eFinancePLUS Budget Work Session to enter budgets – **Location:** Technology Training Room

April 21
- **2014-2015 Campus and Departmental Budgets Due to the Business Office**

April 25
- Last day for a Campus to submit a grant budget amendment for purchasing merchandise. Any budget used to purchase after the final budget amendment must retain ample funds to cover any invoice overages that arise

May 2
- Last day for a campus to enter a purchase requisition using **grant** funds with approval from grant supervisor.
- Last day to request a spreadsheet from the Technology Department for ordering equipment such as computers, printers and projectors.

May 9
- **Last day for Campuses and Departments to submit a budget amendment/transfer to the Business Office for technology purchases.**

May 15
  Purchase requisitions may be entered into the eFinancePLUS system for the **Next Fiscal Year**. However, they will not be mailed to the vendor until after July 1. If

you have an order that will be needed at the beginning of the new fiscal year, contact the purchasing office.

May 16
- Last day to order technology equipment, using an approved technology spreadsheet.
- Last day to enter a purchase requisition using **campus** funds (Fund 198, 461 and 890) with approval from purchasing agent.

May 23
- Last day to enter a purchase requisition for most **departmental** purchases. All merchandise must be received by June 30. Small orders of office supplies to be consumed before the end of the fiscal year may be purchased until June 15.

May 30
- Review status of all purchase orders that have not been submitted to the Business Office. If items have been received, sign, date and submit the pink copy for payment. **All orders must be received prior to June 30.** If items have not been received:
     Campus –Cancel the order or call Accounts Payable and give purchase order status.
     Department – Follow up weekly with vendor.
- Last day for departments to submit a grant budget amendment for purchasing merchandise. Any budget used to purchase after the final budget amendment must retain ample funds to cover any invoice overages that arise.

June 6
- **Last day for Campuses and Departments to submit a budget amendment/transfer to the Business Office for the fiscal year.** Any budget used to purchase after the final budget amendment must retain ample funds to cover any invoice overages that arise, plus the final petty cash reimbursement.
- Last day to enter a purchase requisition for grant purchases with a June 30 year end. If the year-end is later than June 30, the purchase requisition may be entered in the new budget year.

June 9-13
- Last week to enter a purchase requisition for office supplies to be consumed before the end of the fiscal year.

June 12
- No purchase orders will be printed after June 19th. Plan ahead so that you will have the products needed to complete the fiscal year.

June 24
- Board adopts 2014-2015 Budget
- Board approves final 2013-2014 Budget Amendment

June 30
- **Departments – All orders must be received prior to July 1.**

Administrative Services- Recurring Dates

Accounts Payable

Check Printing
- **Tuesday – Noon –** All requests for payment received in the Business Office by noon on Tuesday will be processed on Thursday of each week.
- **Thursday** – Checks will be printed
- **Friday –** Checks will be mailed

Budget

Budget Amendments/Transfers
- Budget amendments/transfers received in the Business Office by Thursday, 5:00p.m.will be posted by Monday 5:00p.m.

Account Corrections/Journal Entries
- Account Corrections/Journal Entries received in the Business Office by Thursday, 5:00 p.m. will be posted by Monday 5:00 p.m.

Payroll Dates

- **Monthly –** 20th of each month
- **Bi-weekly –** Auxiliary staff are paid every other Friday
- **Substitutes –** Checks will be mailed on the 25th of each month

Mail

- **Inter-Campus Mail**
  Mail is picked up at Central Services starting at 7:30 a.m. each day and is delivered to all campuses. Mail is picked up at Campuses and delivered to Central Services throughout the day. Please allow at least two days for Inter-Campus Mail.

- **Post Office Mail**
  - Mail is due at the Central Services mail room by 4:00 p.m. each day. It is posted and delivered to the Main Denton Post Office by the 5:00 p.m. deadline.
  - Mail sent to be metered at Central Services will be billed to the appropriate campus/department, if the mail out exceeds 150 pieces, or $50 or more. The mail clerk (369-0017) will need to be notified prior to bulk orders being sent to Central Services.
    - o Mail expenditure forms are in the mail room at Central Services
    - o In order for Campus/Department mail to be metered, the budget unit being charged for bulk mail must be identified
  - Postal Service Requirements for mail
    - o Envelopes with clasps will have an extra $0.17/piece added to the total amount billed
    - o Characteristics of mail not able to be metered:
      - Weighs more than 3.5 ounces
      - Aspect ratio (length divided by height) of less than 1.3, or more than 2.5
      - Measurements:
        - o More than 4.25 inches tall
        - o More than 6.00 inches long
        - o Thickness less than 0.009 inches
      - Poly wrapped, or enclosed in plastic material
      - Strings, buttons, or similar closure devices
  - Postage Rates
    - o To view current postage rates:
      - Go to www.usps.com
      - Click on **'Calculate Postage'**
      - Click on **'Calculate Business Postage'**
      - Can view options for standard, first-class, priority, and express mailing for the following pieces of mail:
        - o Post Cards
        - o Letters
        - o Flat Rates
        - o Parcel Packages
- **Eagle & Wheeler**
  - Large quantities of mail unable to be metered at Central Services can be sent to Eagle & Wheeler. The following procedures are provided for your

information:

- o The secretary will email Data Processing, in the Technology Department, to request an electronic database for a mailing. Specify to whom the information is to be sent. (Example: All special ed. students K-12) When the Data Processing email is received, see how many names there are on the list. The list will give the number of letters, notices, etc., needed for the mailing. The secretary is responsible for emailing the list to Eagle & Wheeler.
- o Send the letter to Publications to be printed. The letter can be one page or multiple pages kept in separate stacks. Do not have the mailing folded.
- o Email Eagle & Wheeler at cindy@eaglewheeler.com the electronic database and ask them to submit an estimate for the mailing. The following information is needed for the estimate:
  - ▪ Number of pages in your letter.
  - ▪ Will Eagle & Wheeler furnish the envelopes?
  - ▪ What kind of return address to print on the envelopes (Example: Denton ISD, Special Education, etc.)
- o Eagle & Wheeler will email you an ESTIMATE.
- o Enter a purchase order for the total amount of the estimate for the mailing, using expenditure account 6299. When the purchase order is received from Purchasing, take the purchase order and letters to Eagle & Wheeler at 733 Ft. Worth Dr.(Directions: corner of I-35 and Ft. Worth Drive behind Compass Bank) If the mailing is a large mailing, North Texas Mailing may pick-up the mailing at the Publications Department, and the purchase order may be faxed to 940-591-1526.
- o Eagle & Wheeler will then email an invoice with the purchase order number.
  - ▪ Print out the invoice.
  - ▪ Send Business Office the signed pink copy of the purchase order with the invoice.
- o Eagle & Wheeler will deliver the mailing to the Post Office and Denton ISD's Bulk Mail Permit will be charged. The Post Office will send the Communications Office an original postage statement verifying the amount of postage used for the mailing.
- o The Communications Office will send the postage statement to you for payment of the postage expense.
  - ▪ Enter a check request to the Unites States Postal Service, (vendor#092835), for the amount on the postage statement and attach the original postage statement to the check request for payment.
  - ▪ In the freight line, enter **'Return check to Communications'**.
  - ▪ Send check request to Business Office.

1   Purchasing Guidelines

1.1   Purchasing Function in Texas Public Schools

The purchasing function is a major management process in supporting the financial accountability in Texas public schools. Per the TEA Resource Guidehttp://www.tea.state.tx.us/school.finance/audit/resguide12/index.html, purchasing has several links to overall accountability initiatives which include:

- *Strategic Link* – The overall mission of purchasing is to use available fiscal resources to obtain the maximum product or service for the resources expended.

- *Operational Link* – Purchasing supports instructional delivery, administration, and other services. Performance and goal achievement throughout the school district depend on its effectiveness.

- *Tactical Link* – The purchasing process influences day-to-day financial functions including budget management, accounting, and accurate financial reporting

Purchasing in the public sector presents numerous challenges including:

- *The requirement to comply with numerous statutes, policies, legal interpretations, and procedures* - The complexity of these requirements demands not only knowledge of purchasing laws and standards, but compliance in implementing a purchasing system that also meets user needs.

- *The dynamic and diverse nature of the public education organizational environment* - School districts are complex organizations with diverse functions. Although instruction is the heart of the organization, numerous other services, ranging from custodial services to food service to tax collection, support the overall educational mission. These distinct organizational units need a procurement process that is responsive to their needs.

- *The competition among vendors for school district business* – The strong competition among vendors for school district business may create pressure on school district personnel for product selection, bid or proposal awards, and dispute resolution. Most school districts seek to foster both good vendor relations and strong competition, but balance them with objective purchasing decisions.

- *The consistent oversight by interest groups* – School district purchasing is scrutinized by diverse groups including those from the public, the media, state and federal agencies and auditors. Strict adherence to established guidelines and consistency in record keeping, documentation, and execution of procedures assists the school district in withstanding this scrutiny.

- *The many "gray" areas relating to purchasing methods and procedures* – Complex and diverse needs create challenges for districts to determine the appropriate

purchasing methods. Ever-changing legislative, executive, and judicial decisions at both the state and federal levels further complicate the procurement process.

1.2 Purchasing Laws

SUBCHAPTER B. PURCHASES; CONTRACTS

§ 44.031. Purchasing Contracts

(a) Except as provided by this subchapter, **all school district contracts, 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**;
  - (2) **competitive sealed proposals**;
  - (3) a **request for proposals**, for services other than construction services;
  - (4) an **interlocal contract;**
  - (5) a design/build contract;
  - (6) a contract to construct, rehabilitate, alter, or repair facilities that involves using a the **construction manager**;
  - (7) a job order contract for the minor construction, repair, rehabilitation, or alteration of a facility;
  - (8) the reverse auction procedure as defined by Section 2155.062(d), Government Code; or
  - (9) the formation of a political subdivision corporation under Section 304.001, Local Government Code.

(b) Except as provided by this subchapter, in determining to whom to award a contract, the district shall consider:
  - (1) the purchase price;
  - (2) the reputation of the vendor and of the vendor's goods or services;
  - (3) the quality of the vendor's goods or services;
  - (4) the extent to which the goods or services meet the district's needs;
  - (5) the vendor's past relationship with the district;
  - (6) the impact on the ability of the district to comply with laws and rules relating to historically underutilized businesses;
  - (7) the total long-term cost to the district to acquire the vendor's goods or services; and
  - (8) any other relevant factor specifically listed in the request for bids or proposals.

In awarding a contract by competitive sealed bid under this section, a school district that has its central administrative office located in a municipality with a population of less than 250,000 may consider a bidder's principal place of business in the manner provided by Section 271.9051, Local Government Code. This subsection does not apply to the purchase of telecommunications services of information services, as those terms are defined by 47 U.S.C. Section 153.

(c) The state auditor may audit purchases of goods or services by the district.

(d) The board of trustees of the district may adopt rules and procedures for the acquisition of goods or services.

(e) To the extent of any conflict, this subchapter prevails over any other law relating to the purchasing of goods and services except a law relating to contracting with historically underutilized businesses.

(f) **This section does not apply to a contract for professional services rendered, including services of an architect, attorney, or fiscal agent.** A school district may, at its option, contract for professional services rendered by a financial consultant or a technology consultant in the manner provided by Section 2254.003, Government Code, in lieu of the methods provided by this section.

(g) **Notice of the time by when and place where the bids or proposals, or responses to a request for qualifications, will be received and opened shall be published in the county in which the district's central administrative office is located, once a week for at least two weeks before the deadline for receiving bids, proposals, or responses to a request for qualifications.** If there is not a newspaper in that county, the advertising shall be published in a newspaper in the county nearest the county seat of the county in which the district's central administrative office is located. In a two-step procurement process, the time and place where the second-step bids, proposals or responses will be received are not required to be published separately.

(h) **If school equipment, a school facility, or a portion of a school facility is destroyed, severely damaged, or experiences a major unforeseen operational or structural failure, and the board of trustees determines that the delay posed by the contract methods required by this section would prevent or substantially impair the conduct of classes or other essential school activities, then contracts for the replacement or repair of the equipment, school facility, or portion of the school facility may be made by a method other than the methods required by this section.**

(i) A school district may acquire computers and computer-related equipment, including computer software, through the General Services Commission under contracts entered into in accordance with Chapter 2157, Government Code. Before issuing an invitation for bids, the commission shall consult with the agency concerning the computer and computer-related equipment needs of school districts. To the extent possible the resulting contract shall provide for such needs.

(j) Without complying with Subsection (a), a school district may purchase an item that is available from only **one source**, including:
 (1) An item for which competition is precluded because of 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
 (4) A captive replacement part or component for equipment.

(k) **The exceptions provided by Subsection (j) do not apply to mainframe data-processing equipment and peripheral attachments with a single-item purchase price in excess of $15,000.**

(l) Each contract proposed to be made by a school district for the purchase or lease of one or more **school buses**, including a lease with an option to purchase, must be submitted to competitive bidding when the contract is valued at **$20,000 or more**.

(m) If a purchase is made at the campus level in a school district with an average daily attendance of 190,000 or more as determined under Section 42.005 that has

formally adopted a site-based decision-making plan under Subchapter F, Chapter 11, that delegates purchasing decisions to the campus level, this section applies only to the campus and does not require the district to aggregate and jointly award purchasing contracts. A district that adopts site-based purchasing under this subsection shall adopt a policy to ensure that campus purchases achieve the best value to the district and are not intended or used to avoid the requirement that a district aggregate purchases under Subsection (a).

§ 44.032. Enforcement of Purchase Procedures: Criminal Penalties; Removal; Ineligibility

(a) In this section:
   (1) "Component purchases" means purchases of the component parts of an item that in normal purchasing practices would be purchased in one purchase.
   (2) "Separate purchases" means purchases, made separately of items that in normal purchasing practices would be purchased in one purchase.
   (3) "Sequential purchases" means purchases, made over a period, of items that in normal purchasing practices would be purchased in one purchase.
(b) An officer, employee, or agent of a school district commits an offense if the person with criminal negligence makes or authorizes separate, sequential, or component purchases to avoid the requirements of section 44.031 (a) or (b). An offense under this subsection is a Class B misdemeanor and is an offense involving moral turpitude.
(c) An officer, employee, or agent of a school district commits an offense if the person with criminal negligence violates Section 44.031 (a) or (b) other than by conduct described by Subsection (b). An offense under this subsection is a Class B misdemeanor and is an offense involving moral turpitude.
(d) An officer, employee, or agent of a school district commits an offense if the officer or employee knowingly violates Section 44.031, other than by conduct described by Subsection (b) or (c). An offense under this subsection is a Class C misdemeanor.
(e) The final conviction of a person other than a trustee of a school district for an offense under Subsection (b) or (c) results in the immediate removal from office or employment of that person. A trustee who is convicted of an offense under this section is considered to have committed official misconduct for purposes of Chapter 87, Local Government Code, and is subject to removal as provided by that chapter and Section 24, Article V, Texas Constitution. For four years after the date of the final conviction, the removed person is ineligible to be a candidate for or to be appointed or elected to a public office in this state, is ineligible to be employed by or act as an agent for the state or a political subdivision of the state, and is ineligible to receive any compensation through a contract with the state or a political subdivision of the state. This subsection does not prohibit the payment of retirement benefits to the removed person for an injury that occurred before the commission of the offense for which the person was removed. This subsection does not make a person ineligible for an office for which the federal or state constitution prescribes exclusive eligibility requirements.
(f) A court may enjoin performance of a contract made in violation of this subchapter. A county attorney, a district attorney, a criminal district attorney, a citizen of the county in which the school district is located, or any interested party may bring an

action for an injunction. A party who prevails in an action brought under this subsection is entitled to reasonable attorney's fees as approved by the court.

§ 44.0331. Management Fees under Certain Cooperative Purchasing Contracts

(a) A school district that enters into a purchasing contract valued at $25,000 or more under Section 44.031 (a) (5), under Subchapter F, Chapter 271, Local Government Code, or under any other cooperative purchasing program authorized for school districts by law shall document any contract-related fee, including any management fee, and the purpose of each fee under the contract.

(b) The amount, purpose, and disposition of any fee described by Subsection (a) must be presented in a written report and submitted annually in an open meeting of the board of trustees of the school district. The written report must appear as an agenda item.

(c) The commissioner may audit the written report described by Subsection (b).

44.034. Notification of Criminal History of Contractor

(a) A person or business entity that enters into ta contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony.

(b) A school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract.

(c) This section does not apply to a publicly held corporation.

1.3 Purchasing Procedures and Guidelines

The objective of the purchasing department is to purchase the best products, materials and services at the lowest and best prices using accepted methods. Coordination between purchasing and departments/campuses is imperative to insure that the products, materials and services approved meet the needs of the users.

1.3.1 Procurement Methods Used by District

- **Quotes** are used by staff to obtain pricing for dollar amount purchases over $10,000 per item or group of like items.

- **Sealed Bids** (hard bid or competitive bidding)(§ 44.031. (a)(1)) are used primarily for one-time purchases, of specific items that do not have the lowest and best price available from the BuyBoard or other interlocal contracts; when it is known that there is budget to cover the purchases, and no negotiation will be required; or when the end user does not have a specific product requirement that precludes hard bidding, and an "or equal" is acceptable.

- **Sealed Proposals** (competitive sealed proposals)(§ 44.031.(a)(2)) are used for most services and other purchases that require an evaluation when value of service, vendor relationships, and other non-monetary factors are considered in addition to cost.

- **Construction Manager at Risk** (CM at Risk)(§ 44.031. (a)(7)) is used for the construction of new facilities and renovations per the direction of the governing body.

- **Cooperative Purchasing** (§ 44.031. (a)(5))The district participates in several cooperatives.

1.3.2 Cooperative Purchasing

Contact the Purchasing Agent to assist you with using the cooperatives.

- **BuyBoard** – Through TASB - Maintains multi-year bids for most categories of property. Vendors are not allowed to sell to an individual district for less than they sell to the cooperative.   This cooperative is most often used for opening new schools. Denton ISD purchases classroom furniture, library furniture, flooring, storage shelving, school buses, housekeeping supplies and papers, icemakers, certain maintenance supplies and many instructional supplies through the BuyBoard.

- **EPCNT** – Educational Purchasing Cooperative of North Texas, administered by Lewisville ISD Purchasing Office. Co-op has a two-fold system.

  1) The Co-op has bid duplicating papers and musical instruments to obtain group discounts.

  2) Individual members may add the cooperative option to their district's bids or proposals which would allow all member districts to purchase from their approved contracts. This is a way to save every district time and dollars so that efforts aren't being duplicated.

  o Example: During the opening of Guyer High School all of the identified equipment for the CAD lab had been ordered. In July, the purchasing department was given the request for very specific equipment/drafting tables. Due to timing, a bid could not be prepared and the specialized furnishings were not available on any approved bid or cooperative. EPCNT cooperative members were contacted to see if drafting furniture and equipment was available on a bid with the cooperative option. Northwest ISD had just the month before approved a bid for the exact furniture/equipment that had been requested, and from the vendor that was requested. The vendor was contacted, discounted pricing was locked-in and the order placed. School began and the students never knew how close they came to walking into an empty classroom. If this procurement option had

not been available, the furniture probably would not have arrived before late October.

  o Denton ISD purchases musical instruments, charter bus trips, some athletic supplies, and copy paper through EPCNT.

- **HAGC** – Houston Galveston Cooperative – Purchases large Maintenance equipment.

- **Harris County Department of Education (Choice Partners)** - Purchases of TD Industries Services

- **National IPA** – This cooperative is primarily used to purchase office supplies from Office Depot.

- **TCCA – Tarrant County Cooperative Association –** This cooperative is primarily used to purchase office supplies and vehicle maintenance supplies.

- **TIPS – Texas Interlocal Purchasing System –** This cooperative is used the least as it duplicates many of the BuyBoard contracts.

- **TCPN – The Cooperative Purchasing Network - through Region X.** The district purchases some musical instruments through this cooperative.

- **TBPC – Texas Building and Procurement Commission (formerly General Services Commission), best known as State Contract.** Refer to section titled State of Texas Contracts.

- **U. S. Communities** – A national cooperative that obtains discounts from nationwide volume of sales. The district purchases office supplies and some classroom furniture through this contract.

- **State of Texas Contracts**
  The district also purchases from the state contracts listed below. These sites can be reached through the Texas Building and Procurement Commission.

  o **DIR –** Department of Information Resources. The DIR is made available to purchase technology hardware and software. The district uses this contract to purchase all Dell computers and printers as well as software.

  o **STMP –** State Travel Management Program**.** The district uses this program for air travel, hotel and rent cars. Refer to the Travel Guidelines for specific instructions.

  o **TXMAS –** Texas Multiple Award Schedule. This program is available for many types of purchases.

1.3.3 Competitive Pricing Categories

The following is a list of related categories of property. However, the categories may be broadened or narrowed to best serve the unique circumstances of the district. Categories of property are used to determine the aggregate purchasing thresholds.

A **Preferred Vendor** list has been compiled from local bids and cooperatives. This list is not all inclusive, however; it should be used to select a vendor for any goods/services that are available from one of the vendors on the list. The list is being updated and expanded with each new bid in order to include vendors for all of the pricing categories. The purchasing Department web page has links to the Preferred Vendor List. To access the **Preferred Vendor List**:

- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Purchasing Department'**
- Click **'Preferred Vendors and Related Links'**
- Preferred Vendor List is sorted alphabetically.

When viewing at the **Preferred Vendor List**, the identifying bid information is listed

in cells B-E.

1. If the vendor is on the Buy Board – Enter Buy Board in the freight field of the purchase order.
2. If the vendor is an EPCNT vendor – Enter EPCNT in the freight field of the purchase order.
3. If the vendor is on the local bid –
   a. Instructional – Enter CSP 100302-IS in the freight field of the purchase order
   b. Athletic – Enter 11-0223-ATH in the freight field of the purchase order.
   c. Catering – Enter 100128-Food in the freight field of the purchase order.
4. If the vendor is a sole source – enter Sole Source in the freight field of the purchase order.

- **Athletics - Local Annual Bid**
  Athletic/training supplies
  Various Sports and supplies (i.e., Baseball, Basketball, Cross Country, Football, Golf, Soccer, Swim, Tennis, Track, Volleyball *(this district does not divide sports into individual categories)*
  Uniforms
  Equipment/non-consumables

- **Catering – Annual Request for Qualifications**
  Ready to eat food items for snacks and meals at district meetings

- **Custodial – BuyBoard and EPCNT**
  Chemicals/Janitorial Supplies/Paper Products/Can Liners
  Contracted Services
  Equipment/Non-consumables

- **Child Nutrition (Food Service) – Prospering Pals Purchasing Cooperative and Local Annual Bids**
  Food Items that include the following:
    Bread
    Dry Goods, Canned and Frozen Foods
    Fresh Meat & Poultry
    Milk
    Hot and Ready to Eat Foods
  Non-Food Supplies
  Equipment/Non-consumables

- **Instructional/General – Capital Equipment**
  Appliances – BuyBoard and Quotations
  Art Equipment – BuyBoard and Quotations
  Audio Visual Equipment – BuyBoard
  Band Instruments – TCPN

Band Uniforms – BuyBoard
Computer Hardware and Software – DIR
Copy Machines – State Rental Contract
Classroom Furniture – BuyBoard and U. S. Communities
Library Furniture – BuyBoard
Office Equipment – Quotations
Office Furniture – Local Bid
Playground Equipment – BuyBoard
Instructional Equipment – BuyBoard and Local Bid
Telephone Equipment – DIR

- **Instructional/General – Supplies**
  Art Supplies – BuyBoard and Local Bid
  Duplicating Paper - EPCNT
  Instructional Teaching Aids/Supplies – BuyBoard and Local Bid
  Library Books/Periodicals/Filmstrips/Video Cassettes – BuyBoard and Reg. XI
  Maps and Globes (Social Studies) – BuyBoard and Local Bid
  Math Supplies – BuyBoard and Local Bid
  Music – Sheet and Books – Quotations
  Nursing Supplies – BuyBoard and Local Bid
  Office Supplies – U. S. Communities and TCCA
  Physical Education Supplies – BuyBoard and Local Bid
  Printing – Quotations through in-house Print Shop
  Reading Materials not cataloged in the Library – BuyBoard and EPCNT
  Science Supplies – BuyBoard and Local Bid

- **Maintenance**
  Electrical Supplies/Parts –BuyBoard, Quotations and TCCA
  Lubricants/Oils
  Buses – (Lease/Rent/Lease Purchase/Buy) - BuyBoard
  Capital Equipment – BuyBoard or Local Bid
  Storage Tanks – Local Bid
  Vehicle parts and maintenance – BuyBoard and TCCA

- **Vehicles**
  Purchase of Vehicles – BuyBoard or State of Texas Contract
  Rental of Vehicles – State of Texas Contract

- **Bank Depository –** Local Bid

- **Printed Forms –** Quotations through in-house Print Shop

- **Non-professional Service –** Background checks

- **Service Contracts –** BuyBoard and Local Bid – copy services, computer services, maintenance agreements and other equipment service contracts

- **Real Property**
  Land
  Buildings

- **Insurance –** TASB and Local Bid

1.3.4 Contracts

Any agreement that authorizes the purchase of any product or service is considered a contract. The district cannot obligate the Board of Trustees to paying for any product or service beyond the end of the current fiscal year without authorization. All contracts **must** be signed by the Superintendent or his designee. To have the contract approved, a **Contract Approval Worksheet** must be completed. To access the **Contract Approval Worksheet:**

- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Contract Approval Worksheet'**

Use the following process to complete the Contract Approval Worksheet:
1. Level 1 – Requestor – Completes Level I and forwards to Supervisor
   a. Supervisor – Upon approval, the Supervisor will forward to Level 2
2. Level 2 – Division Head – Upon approval, will forward to Level 3
3. Level 3 – Purchasing Agent – Upon approval, will forward to Level 4
4. Level 4 – Superintendent – Upon approval/disapproval, will return form and attached paperwork to Level 3 for appropriate action.

1.3.5 Add/Change Vendor

An add vendor form is to be used when requesting any change of information to an existing vendor, or to setup a new vendor. A description of the product or service is to be included along with an approximate amount that you intend to spend with that vendor. The potential vendor must adhere to the District's purchasing guidelines by accepting purchase orders. To access the Add/Change Vendor Form:

- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Forms'**
- Click **'Add/Change Vendor Form'** under Accounts Payable

All original forms are to be directed to the purchasing agent for review. New vendors will only be setup when there is no other existing source for the goods/services being requested. Only original and fully completed forms will be accepted by the purchasing

agent. Be sure to include the following information on the add/change vendor form:

- Only sole source vendors will be added to the system. The appropriate sole source documentation or approved bid information should be attached to the form.
- All forms must include an original signature by the staff member responsible for completing the form, along with the principal/department head or their designee's signature. A stamp or electronic signature will not be accepted.
- A completed W-9 IRS form must be attached to all add/change vendor forms.
- If setting up a District employee for travel reimbursement, include the employee's employee number
- All potential vendors for software purchases must have prior approval of the Director of Instructional Technology. No software vendor will be set up without this approval.
- All forms are to be completed by District employees, not potential vendors
- Send the original form to the purchasing agent for review; Emailed/Faxed add/change forms will not be accepted

A Conflict of Interest Questionnaire (CIQ) is to be attached to the add vendor form, when the potential vendor or their staff will have direct contact with district students or personnel. The intent of the questionnaire is to identify and publically post any person that has a personal and/or business connection with district personnel. Some examples of vendors that would require a CIQ on file:

- A judge for a district contest
- A speaker for staff development
- A consultant
- A repair/service person
- All in-house sales people

Please allow four business days to process the add/change vendor form. If there is a circumstance that requires a new vendor be set up immediately, contact the purchasing agent to see if the request can be processed sooner.

When the request has been reviewed and approved, the purchasing agent will forward the add/change vendor form to Administrative Services for entry into the system. If the request is denied or requires additional information, the form will be returned to the campus/department from which it originated.

1.4 Purchase Orders

Requests for all items must be made through the building principal/department head and only on the on-line purchase order system. **Employees are personally responsible for unauthorized purchases.** A request for a purchase order is called a requisition. A purchase order is a form issued by the purchasing department to order goods and/or services. Purchase orders must be approved by the Purchasing Agent or the Executive Director of Administrative Services, and cannot extend beyond the end of the fiscal year.

A purchase order number confirms that a requisition has been approved. A requisition number (a computer generated number used to identify the request prior to the approval process) does not confirm that the purchase order has been approved. Generally, purchase orders are printed and signed by the Purchasing Agent the day after the

requisitions are entered at the organizational level. Grant purchase orders require an additional approval process, and therefore are generally printed and signed by the Purchasing Agent three days after the requisitions are entered at the organizational level.

Three copies of the purchase order are printed on colored paper:
- White – Vendor – An authorization to deliver the merchandise and to submit an invoice based on the prices listed.
- Gold – Campus/Department ordering merchandise
- Pink – "Ship To" Location – After the total order has been received, sign the pink copy of the purchase order and forward to the Business Office.   The vendor will not be paid until the Business Office receives the pink copy.

Once the Purchasing Agent has approved a purchase order, no additions or substitutions can be made. A new purchase order must be requested to accommodate these changes.

1.4.1   Types of Purchase Orders

1.4.1.1   Typical Purchase Orders

Atypical purchase order is limited to specific items, quantity and cost. It is best to limit your purchase orders to less than 50 items. Vendors sometimes fill orders incorrectly; lose pages in transit or backorder items which cause delays in payment processing.

1.4.1.2   Open Purchase Orders

An open purchase order is used for recurring purchases to a specific vendor for a specified amount and time. For open purchase orders, do not hold receipts for the partial purchases. Send all receipts to the appropriate accounts payable bookkeeper as purchases are made. The district limits the use of open purchase orders to the following areas:

Copier Leases	Maintenance Contracts
Vocational Classes	Contracted Services
Yearbook Staff	Transportation – Fuel
Special Ed	Performance – Fine Arts

1.4.1.3   Open Purchase Orders for Copiers

At this time, the district has standardized on Canon Financial Services for all campus/department copiers. The copiers are rented to the district for a term of 48-months. The district may not default on any copier lease/rental. The non-appropriation clause would only apply should the district decide to specifically deny budgets for copiers. A reduction in the Per Pupil Allocation will not qualify as non-appropriation. Being familiar with your contract will help you know whether you are responsible for paying city, county, and school district ad valorem taxes on the copier.

- **Separate Purchase Orders** – Each copier must be entered on a separate purchase order.

- **Vendor Number** – Verify the vendor number regarding the vendor name and remittance address. Some vendors have multiple addresses for various types of payments.

- **Description** – Include the copier serial number and model number.

- **Quantity** – Enter the number of payments to be made during the current fiscal year.

- **Unit Price** – Enter the base monthly rental fee.

- **Overages** – If you anticipate overage charges, enter an estimated amount as item two.

- **Maintenance Contract** – In some instances, a separate purchase order is needed for the maintenance contract.

1.4.1.4 Bulk Purchase Orders

A bulk purchase order is used for "one stop shopping" for supplies not to exceed a certain amount of money. This purchase order cannot be used for multiple trips.   Ex: (in the description field type: "Supplies for SALSA not to exceed $200")

1.4.1.5 Emergency Purchase Orders

An emergency is an unforeseen or unexpected circumstance demanding immediate attention. **Lack of planning does not create an emergency**. Emergency purchase orders must be pre-approved by the Purchasing Agent.

1.4.1.6 Purchase Orders for Maintenance and Operations

"Little PO's" - This type of purchase order is not to exceed $500.00. It is to be used to purchase "hands-on" supplies needed for use that day, not at a later time. They may not be used to purchase stock for the warehouse, departmental/campus supplies, food or clothing. All other Maintenance and Operations purchases should follow the standard purchasing guidelines. Following are the steps for using a "Little PO":

1. **Description and Price of Product** – The appropriate maintenance employee first obtains the description and exact price of the supply being purchased.
2. **Purchase Order Number** – The maintenance employee will contact the appropriate secretary who will complete the purchase order and assign a purchase order number.
3. **Original Invoice** – The original invoice must be obtained from the vendor at the time of purchase. All invoices are to be submitted to the Maintenance Foreman at the end of the day. The invoices will be matched to the purchase orders, coded for payment and delivered to Accounts Payable.

1.4.2 Food Guidelines – In-District Food

There are various types of meetings held throughout the district at varying times, places and with various participants. Below is a guide to be used as direction regarding the meals or refreshments that may be provided by the district and the funds that may be used to provide for the meals and/or refreshments. Purchasing guidelines should be followed with regard to vendor selection. A link to the Preferred Vendor List may be found on the Purchasing web page. Select the Catering Vendor option to open the spreadsheet containing the following information:

- Whether they accept a Purchase Order from the district
- Terms of delivery
- Services provided

1.4.2.1 Allowable Expenditures

Refreshments and snacks may be offered for meetings such as training. One meal or one snack (**not both**) may be provided for meetings with a duration of at least six hours, including the lunch hour, and the participants are not dismissed for lunch. However, the cost of these staff refreshments, snacks and meals, should be reasonable in amount. A reasonable amount for these items would be no more than the travel meal allowance of $11.00 for lunch and $19.00 for dinner. Snacks should be no more than $2.00 per participant, and may not be purchased when a meal is provided. Orders must be placed based on a reasonable estimated number of participants. Delivery charges may be paid; however, travel and grant guidelines prohibit payment of gratuities.

Food allowances should include cost of associated paper goods, plastic ware, delivery charges, etc.

1.4.2.1.1 Purchasing Procedures

Purchase Order: To enter a purchase requisition into the EFinancePLUS purchasing system for food requests.

The following information is required:

- DIVISION – "Denton – Central Approval"
  Vendor
  Buyer – Name of person holding meeting
  Attention – Name and phone number of person entering the request
  Ship to – Campus/Department number
  Description – **Required Information**
- Type of meeting/Committee name
- Number of participants
- Date and time of the meeting – (include the scheduled beginning and ending times)
- Quantity - # of participants
- Unit Price – Price per person
- Budget Unit
- Account – 6498

Petty Cash: In an effort to maintain compliance with bid laws, petty cash

disbursements should be used only for small incidental and unanticipated food expenditures. Please refer to the Business Office Procedures and Guidelines Manual (8.5 Responsibilities) for appropriate use of petty cash.

When requesting reimbursement for food expenditures using petty cash, the following information is required:

- DIVISION – "CR – Check Request"
  Vendor – (Custodian of Petty Cash)
  Buyer – (Custodian of Petty Cash)
  Attention – (Custodian of Petty Cash)
  Ship to – Campus/Department number
  Description – **Required Information**
- Vendor used for Petty Cash (i.e., Kroger, Target, etc.)
- Type of meeting/Committee name
- Number of participants
- Date and time of the meeting – (include the scheduled beginning and ending times)
- Quantity - # of participants
- Unit Price – Price per person
- Budget Unit
- Account – 6498

1.4.2.2 Funding

1.4.2.2.1 Campus

Food provided for staff at the campus level should be coded to the Campus   Activity Fund (Fund 461) using a "TL" sub-object code. The source of this funding is the Coke and vending machines in the teacher lounge. Limited use of commissions, fund raisers and other campus wide earnings, generated by the students or parents, may be used for staff refreshments, snacks and meals. If these funds are to be used for this purpose, a budget amendment will be required to move funds into the "TL" sub-object host account ($10 per staff member per year).Refer to section 1.4.2.1 for allowable spending amounts.

1.4.2.2.2 Departmental/Building

Food provided for staff at the departmental/building level should be coded to the Campus Activity Fund (Fund 461) using a "TL" sub-object code. The source of this funding is the Coke and vending machines in the various buildings. Refer to section 1.4.2.1 for allowable spending amounts.

1.4.2.2.3 District-Wide Committees

Food provided for staff members serving on a district-wide committee, such as selection committees and Educational Improvement Council (EIC) should follow these guidelines; however, these activities may be funded from the appropriate departmental budget in the General Fund. Meals may be provided for meetings with a duration of at least six hours, including the lunch hour, and the participants are not dismissed for

lunch. However, the cost of these staff refreshments, snacks and meals should be reasonable in amount. Orders must be placed based on a reasonable estimated number of participants. Refer to section 1.4.2.1 for allowable spending amounts.

1.4.2.2.4 Volunteer/Non District Staff

Food provided for volunteers of the District, such as Adopt-A-School Luncheons, Community Services events (i.e., Grand Parent's Day) and Bond Progress Meetings should follow these guidelines; however these activities may be funded from the appropriate departmental budget in the   General Fund. The cost of the refreshments, snacks and meals should be reasonable in amount. Orders must be placed based on a reasonable estimated number of participants.   Refer to section 1.4.2.1 for allowable spending amounts.

1.4.3 Internet Purchasing

Currently, online purchasing is restricted to purchases of less than $50 that meet the petty cash guidelines, **unless** the vendor accepts purchase orders. You may not place orders online without an approved, signed, purchase order. A "dot com" vendor will not be added to the vendor list if that product or a like product can be   purchased from an approved vendor. Any questions should be referred to the   Purchasing Agent.

1.4.4 Purchasing On Approval

Any product that is purchased on approval must have an approved, signed, purchase order. **After the funds for a possible purchase have been encumbered, and a purchase order issued, you may order the product for review.**

1. **Return the Product –** If you decide that you do not wish to keep the product, write "liquidate" on the pink receiving copy of the purchase order and return it to the appropriate accounts payable bookkeeper.

2. **Purchase the Product – If you decide to keep the product, treat the purchase as you would any other. Sign and date the pink receiving copy of the purchase order and send it to the appropriate accounts payable bookkeeper.**

1.4.5 Technology Purchases

Technology is defined as computers, printers, peripherals, software, and accessories. All technology purchases are to be coordinated by the **Technology Standards Purchasing Committee**. To insure the integrity of the district's network, all technology purchases, regardless of funding, must conform to the district standard. Any outside organization (PTA/Booster Club) wishing to provide a technology piece(s) to a campus/department, should donate the funds to the district for the purchase. The funds will be placed in the campus activity account. If you intend to purchase computers, printers, software, furniture, library books or like items, allow **eight weeks** from the date you enter the purchase order to receive the order. All purchases, coded to a 66XX, must be recorded in the fiscal year in which they are received.

1.4.5.1   Technology Purchases - Hardware

When ordering hardware/equipment, the following procedures must be followed before a purchase order will be approved.

- The appropriate campus representative should submit a request to the Director of Instructional Technology stating the intended use of the product, the general requirements of the product, and any special components needed.
- A spreadsheet will be prepared giving the information required for entering a purchase order. Should you decide to edit your order, quantity, version, etc., a new spreadsheet must be obtained.
- Should you decide to cancel the order, notify the Technology Department.

1.4.5.2   Technology Purchases - Software

All software purchases must be pre-approved by the Director of Instructional Technology. A seemingly harmless disk could contain a virus or conflict with previously-installed software that would corrupt the district's network.

- It is very important that all software be tested before being loaded. In order to comply with the procedures outlined below, software may not be purchased with petty cash. Also, software that is donated must comply with district standards by using the procedures below. You may not load personal software on any computer without approval from the Technology Information Officer.

- Software that is sent with other materials, such as books, games, etc., may not be loaded until it goes through the approval process.

- Data Management System (software license) – The total cost of acquiring a data management system should be classified as either 6300 or 6600, depending if the capitalization threshold has been met and if the software is intended for use for an indefinite period of time. The cost of a data management system should not be coded to 6200, because it is an intangible asset – i.e. a license to use an online software application.

1.4.5.3   Ordering Approved Software

The appropriate campus representative can request a spreadsheet with ordering information from the Director of Instructional Technology. Enter your purchase order exactly as indicated on the spreadsheet. If the district already owns the license   of   the software requested, you will be notified, and the software will be loaded for you.

When purchasing technology, enter the information from the spreadsheet in the freight field of the purchase order. These purchases usually ship to Technology (911), not your campus.

1.4.5.4   Ordering Unapproved Software

Make your request to the Director of Instructional Technology. The Director will obtain an evaluation copy of the software, using the "Purchasing on Approval" method. The software will be tested for network compatibility and evaluated for instructional value

and curriculum alignment. If the software is disapproved, you will be notified. If the software passes the testing and evaluation, an order spreadsheet will be generated and sent to you by email. Enter your purchase order exactly as indicated on the spreadsheet. All software orders must use the 911 Technology Division "Ship To" address. When the software arrives, it will be loaded on the computer(s) for you.

1.4.5.5   Ordering an iPad

1.4.5.5.1   Who may order an iPad?
- Any position listed on the TAC iPad Phase Chart who evaluates through PDAS
- Any position that has direct instructional purpose, and has been approved through the approval process

1.4.5.5.2   How can the iPad be purchased?
When ordering an iPad, the following procedures must be followed before a purchase order will be approved.
- Complete the level 1 section of the iPad Approval Worksheet. To access the iPad Approval Worksheet:
  - **District Website** - www.dentonisd.org
  - Click **'sign-in'** in the upper right hand corner
  - Enter your **ID** and **password**
  - Click on the **'Departments'** tab
  - Click **'Business Office'**
  - Click **'Forms'**
  - Click **'iPad Approval Worksheet'** under Purchasing

  The form should also include the name and position of the person who will be issued the iPad, as well as have any supporting paperwork attached to the form. The principal/division head will act as the level 1 approver.
- Once the iPad Approval Worksheet is approved at level 1, it is forwarded to the level 2 approver. The Director of Instructional Technology will act as the level 2 approver.
- Once the iPad Approval Worksheet is approved at level 2, it is forwarded to the level 3 approver. The Technology Information Officer will act as the level 3 approver.
- Once the iPad Approval Worksheet is approved at level 3, it is forwarded to the purchasing office. Once the purchasing office verifies the request follows all procedure and bid guidelines, an ordering spreadsheet will be sent to the requestor.
- The requesting campus/department is responsible for entering a requisition from the information within Technology's ordering spreadsheet using campus/departmental funds. All iPads will be ordered directly from Apple. The ship to location for all iPads is the Technology department. The requisition will follow normal purchasing procedures.
- All requisitions for iPads require that a protective cover be included.
- A 'DISD No Worry' insurance policy will need to be purchased for each iPad at the time of the order. The insurance policy will cost $100, and covers the

device for three years from the date of purchase.

- All iPads purchased with grant funds must follow all of the grant guidelines, in addition to this procedure.
- Any outside organization (PTA/Booster Club) wishing to provide an iPad for a campus/department, are to donate the funds for the purchase. The funds will be placed in a special activity account.

Once the Technology department receives the merchandise, they will contact the person who will be issued the iPad to set up an appointment for pick-up. At the time of pick-up, each person must sign for their iPad and attend a small training on DISD procedures. All applications that have been requested and purchased will be loaded onto the iPad by the campus librarian. All applications that are requested by non-campus staff will be loaded by the Technology department.

1.4.5.5.3 How will the iPads be accounted for?

- All iPad purchases will be assigned to a location and staff member by name. A staff member can have only one iPad assigned to him/her at any time. Staff members are allowed to take their iPad off campus over the summer break and holidays.
- The iPad inventory will be maintained by the technology division and the purchasing department. Each campus will be inventoried at the end of the school year, to determine all iPads are accounted for, and in good working condition.
- If a staff member leaves the district, the iPad will be part of the technology checkout/in process. The new person in this position will have the iPad reassigned to him/her.
- If an administrator moves to a different campus doing the same assignment, the iPad should stay at the original location. If an administrator moves to a different campus doing a different assignment, the iPad will remain at the original location.
- If a teacher moves to a different campus, the iPad will remain at the original location, unless it qualifies through a type of grant to personal award to the individual teacher.
- If a non-campus employee moves to a new assignment within the district, the iPad will remain at the original location.
- Under certain circumstances, it will be up to the campus principal or division head whether an iPad can follow an employee to another location.

1.4.5.5.4 How will a broken/lost/stolen iPad be repaired or replaced?

- Each iPad is required to possess a 'DISD No Worry' insurance policy. A single iPad can have up to two incidents of accidental damage over the term of the insurance.
- All incidents are to be reported to the technology division. A determination will be made as to whether the device will be repaired or replaced.
- There is a $50 service fee for each incident, which will be paid by the ordering location's general fund budget. Grant dollars will not be used for the repair and/or replacement of devices. A purchase order to Denton ISD iPad Insurance

(Vendor No. 1017963) will need to be submitted to the purchasing department for the service fee.
- Technology will send an iPad repair form to the iPad owner to complete.
- The iPad owner will submit the completed repair form to Purchasing.
- Purchasing will enter a purchase order for the repair.

1.4.5.5.5 How can applications (Apps) be purchased?

The district has opted to participate in Apple's App Store Volume Purchase Program (ASVPP) using purchase orders to buy vouchers for applications in quantities of twenty or more at one time.

- The campus/department general fund budget will be responsible for purchasing apps through the ASVPP program. All applications must conform to the district's Acceptable Use Policy guidelines.
- All vouchers will be purchased by the purchasing department using an approved purchase order. The purchased vouchers will be delivered to the campus librarian.
- The volume vouchers must be purchased in denominations of $100, $500, $1,000, $5,000, or $10,000.
- Certain volume purchases of an app could be discounted up to 50%, depending on the app developer.
- Funds donated by an outside organization (PTA/Booster Club) will be deposited into the campus activity fund, where a purchase order for the apps can be generated.
- An employee can purchase apps using personal funds from outside sources. However, all applications must conform to the district's Acceptable Use Policy guidelines when loaded to a district owned iPad.

1.4.5.5.6 How will the applications (Apps) be accounted for?

- A list of all applications purchased through the ASVPP program will be maintained by the technology division.
- The district will receive monthly reports of all applications purchased through the ASVPP program. The reports are reviewed by the purchasing agent. Any questions will be referred to the appropriate technology or curriculum person for verification.
- Any applications determined not to follow the district's Acceptable Use Policy will be removed from the iPad.
- If an iPad is lost or stolen, the technology division will remove all applications,

1.4.6 Purchasing With Petty Cash

Campuses and departments may maintain a Petty Cash fund. In an effort to maintain compliance with bid laws, petty cash disbursements should be used only for small incidental and unanticipated expenditures and not as a method to bypass the district's Accounts Payable and Purchasing systems.

1.4.6.1 Purchases at Conferences with Petty Cash

Employees may use petty cash, up to a maximum of $50 per conference, to purchase materials from a vendor. These purchases must have the prior approval of the Principal or Department Head and otherwise adhere to the petty cash guidelines. Principals and librarians are allowed to spend up to $250.00 at conferences; however, reimbursement for these expenditures should be included on their Travel Expense Form.

1.4.7 Purchasing Cutoffs Dates

Please refer to the **Calendar of Events** for year specific dates**.**

1.4.8 Purchasing Tips

1.4.8.1 Amazon

- Amazon currently does not accept purchase orders. However, due to the numerous businesses that sell exclusively through Amazon, if a product is needed that is not available from an approved vendor, the requestor should follow these procedures:
  - Submit a request in writing to the purchasing department
    - The request should indicate how the product applies to the TEKs, the price of the product, attach a printout of the item from Amazon, and indicate the budget unit that should be charged for the item.
  - The purchasing agent will submit the request to the division of curriculum and instruction for approval
  - If the request is approved, the purchasing agent will place the order. If the request is not approved, then the request is sent back to the requestor.

1.4.8.2 Barnes & Noble

- In order to purchase from this vendor, an approved, signed purchase order must be used.
- Purchasing will scan and e-mail the white copy to Barnes & Noble.   When the order is ready to be picked up, Barnes and Noble will contact the secretary to let them know that the order is ready.

1.4.8.3 Best Buy

- In order to purchase from this vendor, an approved, signed purchase order must be used.
- You must e-mail matt.vanderbosch@bestbuy.com for the pricing and order entry information. Enter the exact item that you wish to purchase. The approved purchase order will be sent to the Best Buy Corporate Sales Office and the product will then be sent to the approved ordering location. The Best Buy Representative will let you know if you will be able to pick up the order at the Denton store.

1.4.8.4 Costco

- The district has a membership to Sam's Club in Denton, TX. All purchases of this type are to be made at Sam's.

1.4.8.5 Denton Public School Administrators Association

The District acts as the custodian of funds for this association comprised of DISD administrators. The officers of this association are elected annually. The secretary of the elected president generally handles the day-to-day activity for the association.

- All dues will be deposited into 876X-00-00-750-00-000-5749.
- Proper purchasing procedures will need to be followed for all purchases using budget unit 876X-41-00-750-000.

1.4.8.6 Enterprise

The district is responsible for Enterprise's Texas Property and License Reimbursement fee. Per the state comptroller's website, this fee is a surcharge that is passed on to the customer as reimbursement for license and title fees and will vary by city. The district's tax exempt status does not apply to this fee.

1.4.8.7 Franklin Covey

- Franklin Covey requires a minimum order of $200. If the order does not meet the minimum, most items purchased from Franklin Covey can also be purchased from Office Depot.

1.4.8.8 Kroger

- Kroger billing department charges a $5.00 fee for each invoice copy requested. Anyone involved in purchasing from Kroger, needs to keep up with the receipt and invoice (yellow copy of store charge).

1.4.8.9 Magazine Subscriptions

- When using a purchase order to order a magazine subscription, use a separate purchase order for each subscription. All vendors handle subscriptions differently, and this will prohibit a purchase order from being held up for payment because of a subscription.

1.4.8.10 Office Depot

- When using a purchase order to order a specialty stamp, use a separate purchase order for this purchase. The creation/completion of a specialty stamp is significantly longer than other office supplies, and entering a separate purchase order will prohibit a purchase order from being held up for payment because all of the items have not been received.
- Effective October 1, 2011, all Office Depot orders that are less than $50, will be charged a delivery fee of $5.95. This charge should be included as a separate line item on the purchase order.

1.4.8.11 Pizza Hut

- Pizza Hut no longer accepts purchase orders for classrooms or departments.

1.4.8.12 Sam's Club

- In order to purchase from this vendor, an approved, signed purchase order must be used.
- Once approved, the vendor copy of the purchase order will be sent to the campus/department secretary with instructions on using this vendor.
    - The approved vendor copy of the purchase order and a DISD employee badge are required at the time of checkout.
    - Once the merchandise indicated on the purchase order is collected, ask the Sam's Club employee to have their supervisor bring the district's Sam's Club card to the checkout.
    - The supervisor will help the checker complete the order.
        - Make sure all taxes are removed from the order.
    - Submit the original register receipt along with the signed pink purchase order to the Business Office for payment.

1.4.8.13 Suspended Vendors

Some vendors have been suspended from the Vendor List. Contact the purchasing department with any questions.

1.4.8.14 Sysco

- Frequently when a Sysco specialty order (not merchandise for the cafeteria) is delivered to a campus, the invoice is left with the merchandise. If this occurs, send the invoice to the Business Office for payment.

1.4.8.15 T-Shirts and Other Garments

- District funds (public funds) cannot be used to purchase garments of any type for staff or students. Any garment purchased must become the permanent property of the district.
- Acceptable garments that belong to the district include:
    - Athletic uniforms
    - Band/orchestra uniforms and choir dresses
    - Cheer/dance/drill team uniforms
    - T-shirts purchased for the early childhood areas and extended school day to be used on field trips are acceptable.
    - Shirts used to identify workers such as ball game workers.
- T-shirts purchased as a fundraiser are taxable. A purchase order should be entered in the total amount of the purchase prior to ordering any product. The Preferred Vendor List includes the approved vendors for the purchase of t-shirts, and monogramming. One of these vendors must be used. The funds for these items are to be deposited into the campus 461 account.

1.4.8.16 Vendor Travel

Reimbursement of vendor travel expenses should follow the same guidelines as the reimbursement of a Denton ISD employee's travel.

- Original receipts must also be submitted with the invoice for services.
- An option for travel reimbursement would be to include the charges in the contract price.

1.4.9 Use of Public Funds – Unallowable Expenditures

Pursuant to Article III, Section 52 of the Texas Constitution: School districts, as political subdivisions of the State of Texas, are not allowed to grant public money, or things of value or in aid of, to any individual.

These types of products cannot be purchased with operating funds:

- Gifts (i.e., flowers, and other like items)
- Cards, including birthday, etc.
- Gift certificates or gift cards
- Bonuses
- Parties

All food type products must follow meal guidelines (see Purchasing Section 1.4.2.1 – Food Guidelines – Allowable Expenditures)

Should there be a question about an item, contact the Purchasing Department.

1.5 Intra-District Billing

Departments or Student Groups that provide a service to others in the district will need to be compensated through intra-district billing. Any department/student group that provides a service to another department/campus/student group will need to be set up as a vendor. However checks will not be mailed, but deposited in the General account with credit applied to the appropriate group.

Generally, the department, campus or student group requesting the service is required to enter a purchase order or check request. The provider of service will issue an invoice to the campus, department or student group and send it to the Business Office. Once the Business Office receives a signed pink copy of the purchase order or the check request with the invoice, Accounts Payable will issue a check to the group and deposit it into the appropriate fund.

1.5.1 Snacks from Child Nutrition

Child Nutrition is offering a limited number of items that are appropriate for TAKS Snacks, Principal's awards, etc. Unit prices may vary from time to time based on vendor costs.

Below are the steps for placing an order:

- The **Student Treats Order Form** gives the per unit costs of snack items that may be ordered and can be found on the district website:

- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Forms'**
- Scroll down to **'Purchasing'**
- Click on the **'Student Treats Order Form'**

1. The campus secretary orders the requested products by entering a purchase requisition.

2. To enter the purchase requisition:
   - Select **'Applications'**
   - Select **'Purchasing'**
   - Select **'Requisition Processing'**
   - Select **'Requisitions'**

3. Select **'New'** – The system will automatically populate a requisition number in the requisition field.

4. In the **'Division'** field, Click on **'Snacks PO'** from the pull down menu.
5. In the **'Vendor'** field use the appropriate vendor number
    - Sysco Food Services: 1010649
    - Blue Bell Creameries: 004537
    - DISD Child Nutrition: 011622
6. In the **'Ship To'** field, enter your campus number.
7. Click **'OK'**

8. In the **'Commodity'** field, click on the magnifying glass.

9. The Commodity Code Search screen appears.
10. Enter **701***in the **'Commodity Code Field'**
11. Click on **'Find'**

12. A list of all the snacks will appear.

13. Scroll down the list until and locate the item that is needed to be purchased.
14. Click **'OK'**

15. The **'Commodity Code'** will appear in the **'Commodity'** field.
16. Click **'OK'**

17. The system will automatically populate the fields for **'Description'**, **'Measure'** and **'Unit Price'**. **Unit Price may vary from time to time based on vendor costs. ALWAYS INCLUDE THE DATE THE PRODUCT IS NEEDED IN THE DESCRIPTION FIELD OF THE PURCHASE ORDER.**

18. Enter the **'Quantity'**
19. Click **'OK'**

20. Enter the budget unit, account number.
21. Click **'OK'** and you will return to the **'Commodity'** field.
22. Continue the process until all items have been ordered.

23. Save the requisition and print a copy for your records.
24. The Child Nutrition Department will then go through the approval process for the requisition to be converted to a purchase order.

1.5.2 Purchases from Warehouse

The district warehouse has the following products available for purchase.
- Outdoor/Indoor Flags – United States and Texas
- Duplicating paper
- Audio visual bulbs

A purchase requisition should be entered using the warehouse as the vendor (#073873).
To print a price list for duplicating paper and audio visual bulbs:

- Select **'My Computer'**
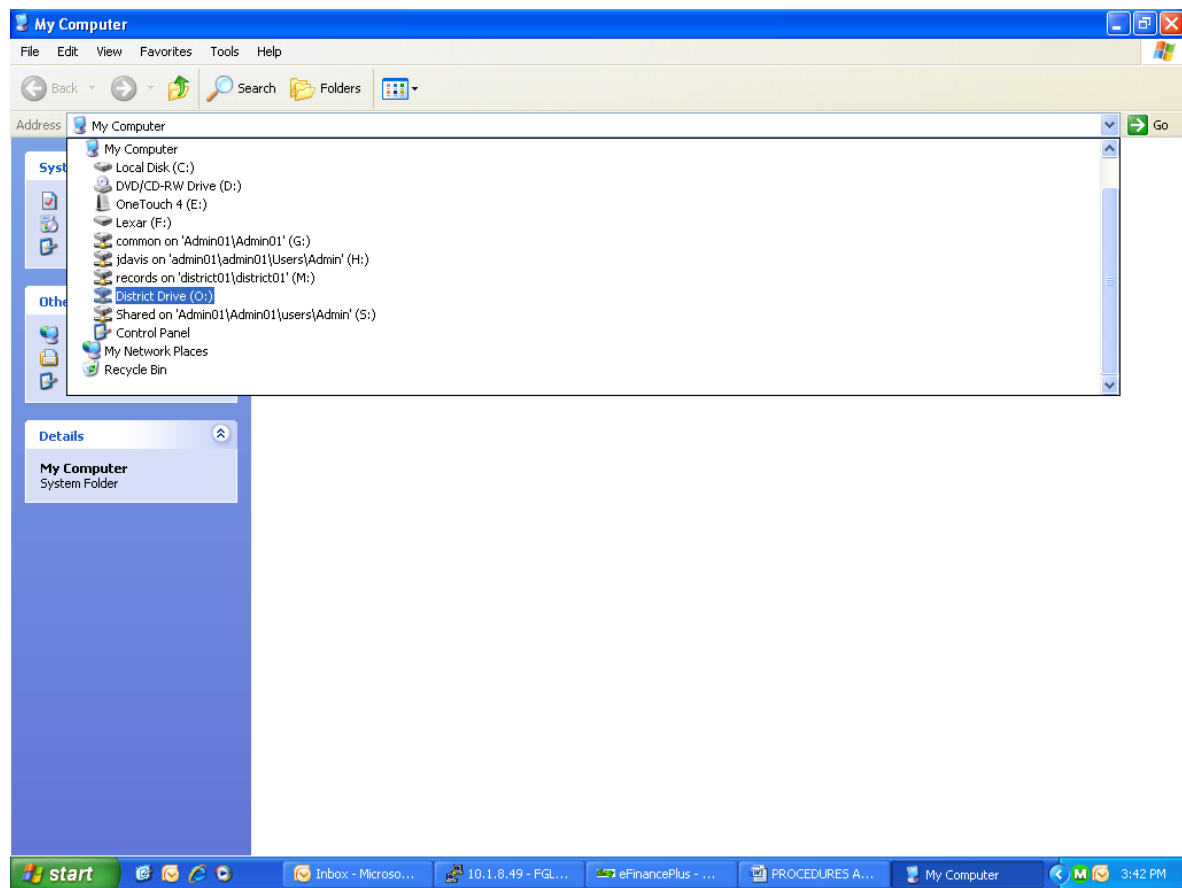
- Select **'O Drive'**
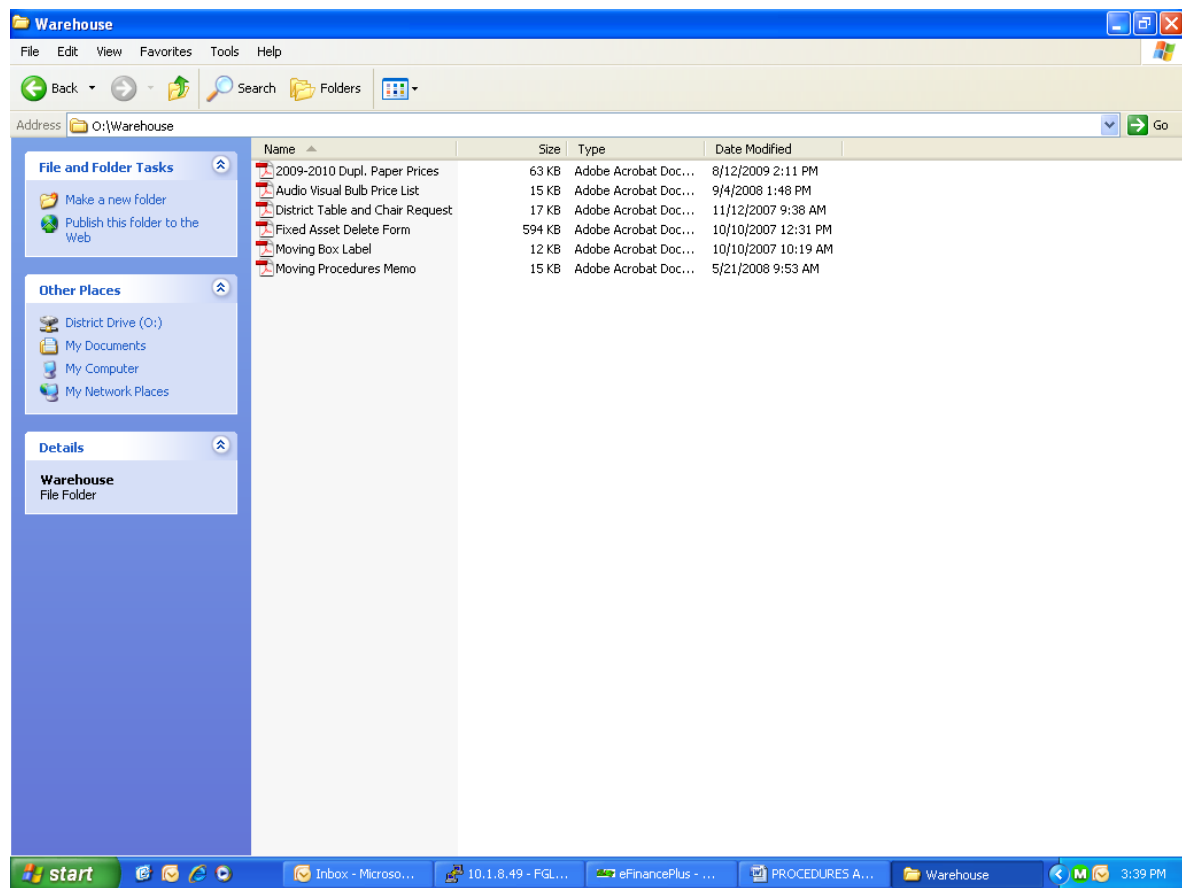
- Select the price list needed

2 Travel Guidelines

Travel guidelines vary depending on when and where you will be traveling and how the trip will be funded. Please read the following guidelines carefully to insure that you understand the appropriate limits and requirements for reimbursement.

2.1 Day Travel

Day travel (leaving and returning on the same day) does not require a purchase order. Please submit your travel reimbursement requests within 30 days of the trip.   Please note reimbursement requests for day travel, which include a meal reimbursement, will be processed by the Payroll Department. Payments will be reflected on the next pay cycle. According to IRS guidelines, reimbursement for meals when an employee does not stay overnight is taxable income.

2.2 Overnight Travel

Overnight trips require a purchase requisition to be entered into the Finance Plus computer system. Please allow two weeks for processing of the document. Enter a request for travel in the same manner as entering a purchase requisition for materials and equipment.

Please include the following information:
- Select **'Travel – Airfare, Hotel, Car Rental & Meals" from the "Division'** field drop-down box
- Purpose and date of the trip
- Departure Times
- List all anticipated travel expenses and amounts (include meals, hotel, mileage, parking and registrations)

This will expedite the processing of the travel purchase order.

2.3 Travel Expense Form

To be reimbursed for travel expenses, complete the **Travel Expense Form** found on the district website. To access the Excel version of the **Travel Expense Form**:
- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments**' tab
- Click **'Business Office'**
- Click **'Forms'**
- Click **'Travel Expense Form'** listed under Accounts Payable

Complete and submit the **Travel Expense Form** and supporting documentation to your immediate supervisor for review and approval. Be sure to include:
- Name and Address
- Purpose of Travel
- Destination

- Date and Time of Departure
- Date and Time of Return
- Purchase Order Number
- Vendor Number/Employee ID#
- Original Receipts – (Lodging, Auto Rentals, Taxi, Gas, Registrations, Meals if traveling out-of-state or funded by grants)
- Signatures

All employees are responsible for covering their own travel expenses, and getting reimbursed after the trip. Submit Approved **Travel Expense Form** to the Business Office for processing within **30 days of the trip**. Allow two (2) weeks for processing.

2.4 Professional Dues

2.4.1 Advance Payment

Advance payment of professional dues will be made to organizations only and should be submitted as a check request in eFinance Plus. Please provide the original and one copy of the completed registration form and/or invoice, the copy as supporting documentation for our files and the original will be mailed with the check. Employees will not be reimbursed for professional dues.

2.5 Registration Fees

2.5.1 Advance Payment

Advance payment of registration fees will be made to seminar providers only and should be submitted as a check request in eFinancePlus. Please provide the original and one copy of the completed registration form and/or invoice, the copy as supporting documentation for our files and the original will be mailed with the check.

2.5.2 Reimbursement

Reimbursement of registration fees to employees will be paid after the conference has been attended. Reimbursements to employees may be included on the **Travel Expense Form**. All employees are responsible for covering their own registration fees, if advance payment was not made. Attach a copy of the original receipt, copy of a cancelled check or credit card statement indicating payment from personal funds.

If an employee is traveling to a conference/training and the travel occurs in two fiscal years, the cost of the conference, along with the travel expenditures need to be split according to the year that they were incurred.

Executive Order 13513, effective October 1, 2009, prohibits all employees traveling with Federal funds from sending, receiving text messages or checking email while driving.

2.6 Lodging

Original receipts are required for reimbursement. If the hotel room is to be shared with

another district employee, his/her name must also appear on the reimbursement form. Every effort should be made to access hotels offering the state rate or rates within the district guidelines for lodging.
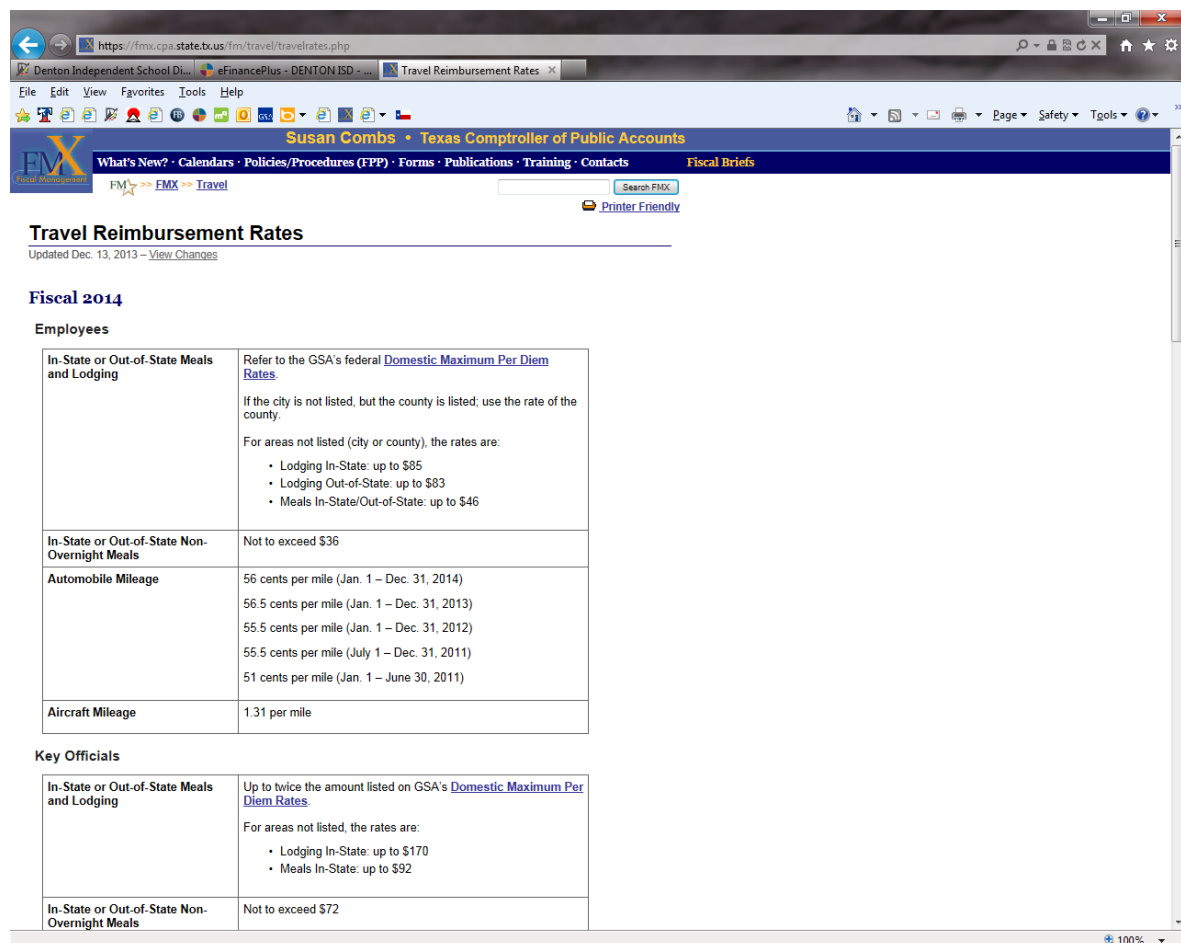
2.6.1 Internet Access

Internet access is a reimbursable expense for the Superintendent, Assistant Superintendents, Executive Directors, Directors and Principals. For a teacher to have internet expenses reimbursed, written approval must be received from the campus principal stating that internet access is a necessary part of their teaching assignment.

2.6.2 In-State Lodging

Employees traveling in-state should refer to the Texas Comptroller of Public Accounts website for the Domestic Maximum Per Diem Rates. Select the state to which you will be traveling and the chart will indicate the allowable hotel rates for your destination. To access the Texas Comptroller of Public Accounts website, select the following:

- http://www.window.state.tx.us/fm/travel/out_of_state/rate_sched.html

- Click the **'Domestic Maximum Per Diem Rates"**

- **'Select'** the state to which you are traveling

FY 2014 Per Diem Rates for Texas

(October 2013 - September 2014)

You searched for: **Texas**

Primary Destination* (1)	County (2, 3)	Max lodging by Month (excluding taxes)												Meals & Inc. Exp.**
		2013 Oct	Nov	Dec	2014 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
Standard Rate	Applies for all locations without specified rates	83	83	83	83	83	83	83	83	83	83	83	83	46
Arlington / Fort Worth / Grapevine	Tarrant County and City of Grapevine	140	140	140	140	140	140	140	140	140	140	140	140	56
Austin	Travis	120	120	120	120	120	120	120	120	120	120	120	120	71
Big Spring	Howard	128	128	128	128	128	128	128	128	128	128	128	128	46
College Station	Brazos	97	97	97	97	97	97	97	97	97	97	97	97	56
Corpus Christi	Nueces	97	97	97	97	97	97	97	97	97	97	97	97	51
Dallas	Dallas County	123	108	108	123	123	123	123	123	123	123	123	123	71
El Paso	El Paso	90	90	90	90	90	90	90	90	90	90	90	90	51
Galveston	Galveston	91	91	91	91	91	91	91	91	119	119	119	91	56

- Find the destination city and follow the lodging and meal rates for that location.

2.6.2.1 Lodging in the Metroplex

The district will not incur hotel expenses for accommodations in Fort Worth, Dallas, or surrounding metroplex communities unless students are participating in events or meetings are scheduled during unusually early or late hours of the day. **Approval for overnight accommodations in the metroplex must be obtained from the Superintendent prior to traveling. These requests should be presented to the Superintendent by the appropriate Division Head.**

2.6.2.2 Texas Hotel Occupancy Tax Exemption Certificate

Employees traveling for the district should complete a **Texas Hotel Occupancy Tax Exemption Certificate** and submit it to the hotel clerk upon check-in. The Certificate must be submitted at the time of check-in at the hotel to qualify for tax-exempt status. District employees are not exempt from local or transit taxes. Should you fail to submit the **Texas Hotel Occupancy Tax Exemption Certificate**, you will be reimbursed for local and transit taxes only. The **Texas Hotel Occupancy Tax Exemption Certificate** may be found on the district website, sign-in, Departments, Business Office, Forms, listed under Accounts Payable.

2.6.3   Out-of-State Lodging

Employees traveling out-of-state should refer to the Texas Comptroller of Public Accounts website for the Domestic Maximum Per Diem Rates. Select the state to which you will be traveling and the chart will indicate the allowable hotel rates for your destination. To access the Texas Comptroller of Public Accounts website, select the following:

- http://www.window.state.tx.us/fm/travel/out_of_state/rate_sched.html

- Click the **'Domestic Maximum Per Diem Rates"**

- **'Select'** the state to which you are traveling

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FY 2014 Per Diem Rates for Texas

(October 2013 – September 2014)

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Texas

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ADDITIONAL PER DIEM TOPICS
- Meals & Incidental Expenses Breakdown (M&IE)
- FAQs
- State Tax Exemption Forms
- Factors Influencing Lodging Rates
- FY 2014 Per Diem Highlights
- Fire Safe Hotels
- Have a Per diem Question?
- Downloadable Per Diem Files

Cities not appearing below may be located within a county for which rates are listed.
To determine what county a city is located in, visit the National Association of Counties (NACO) website (a non-federal website).

You searched for: **Texas**

Primary Destination* (1)	County (2, 3)	Max lodging by Month (excluding taxes)												Meals & Inc. Exp.**
		2013 Oct	Nov	Dec	2014 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
Standard Rate	Applies for all locations without specified rates	83	83	83	83	83	83	83	83	83	83	83	83	46
Arlington / Fort Worth / Grapevine	Tarrant County and City of Grapevine	140	140	140	140	140	140	140	140	140	140	140	140	56
Austin	Travis	120	120	120	120	120	120	120	120	120	120	120	120	71
Big Spring	Howard	128	128	128	128	128	128	128	128	128	128	128	128	46
College Station	Brazos	97	97	97	97	97	97	97	97	97	97	97	97	56
Corpus Christi	Nueces	97	97	97	97	97	97	97	97	97	97	97	97	51
Dallas	Dallas County	123	108	108	123	123	123	123	123	123	123	123	123	71
El Paso	El Paso	90	90	90	90	90	90	90	90	90	90	90	90	51
Galveston	Galveston	91	91	91	91	91	91	91	91	119	119	119	91	56

javascript:void(0) 🔍 100% ▾

- Find the destination city and follow the lodging and meal rates for that location.

2.6.4 State Travel Management Program – Hotel Contracts

The Texas Procurement and Support Services contracts with multiple vendors for discounted hotel rates. In order to be awarded a contract with the State of Texas, hotels must offer a 20-25% discount off their standard rack rates for single rooms. If the contract rate listed in the Hotel Directory is over the Local Limit or State and Federal Grant Limit, you will only be reimbursed the allowable amount per the guidelines. State contract rates are available based on the hotel's available inventory. If the hotel reservationist is completely unaware of their listing/contract rate in the Hotel Directory, ask to speak with the Director of Sales, Sales Manager or General Manager. If this does not solve the problem, contact the Denton ISD Travel Coordinator for assistance. The contract terms are September 1 – August 31 of each year, however, additional hotels are added daily as the contracting is a continuous process.

2.6.4.1 State Hotel Directory

For the Hotel Directory:

- http://hotel.cpa.state.tx.us/hotel_directory/

For more information on the State Travel Management Program:

- http://www.window.state.tx.us/procurement/prog/stmp/stmp-hotel-contract/

2.6.4.2 Reservations for State of Texas Contract Rate

Reservations for hotel stays may be made by calling the hotel directly. Ask for the **State of Texas contract rate**. If you ask for the government rate, you will probably get the wrong rate. If the hotel reservationist is completely unaware of their listing/contract rate in the Hotel Directory, ask to speak with the Director of Sales, Sales Manager or General Manager. If this does not solve the problem, contact the Denton ISD Travel Coordinator for assistance.

2.6.4.3 Traveler Identification at Contract Hotels

When checking into a contract lodging establishment, please be prepared to show one of the following forms of identification as proof that you are entitled to the State of Texas contract rate:

- Employee ID badge
- Payroll ID (i.e. check stub)
- Letter on Denton ISD letterhead and signed by the Executive Director of Budget and Finance or the DISD Travel Coordinator, identifying you as traveling on school business and authorized to use the state contract rates.

If you do not have one of the above types of ID, the contract lodging establishment may refuse to give you the State of Texas contract rate.

2.6.4.4 Cancellations

Some hotels are charging a cancellation fee. If you do not use your reservation and do not cancel the reservation within the hotel's cancellation deadline, you will be charged a cancellation fee in accordance with the lodging establishment's policy. Ask the hotel for the cancellation deadline when making the reservation. If you incur a cancellation fee, you are responsible for paying the charge, and this charge will not be reimbursed by the district.

2.6.4.5 Conferences and Group Meetings

The rates listed in the Hotel Directory are for transient/individual travel only. They do not apply to conferences and group meetings. Those rates are negotiated as a part of the conference package. If you are attending a conference or are part of a group room block, you are obligated to pay the conference/group rate or stay at a different lodging facility.

2.6.5 Travel Advance Card

When traveling overnight, a travel advance card is available for lodging expenses only.

2.6.5.1 Travel Advance Card Procedures

Request to Travel

Begin this request process at least **three** weeks prior to your travel date. The employee will be responsible for any charges made over the allowable daily lodging amount, any charges other than lodging expenses and any charges without the original receipt.

1. Complete the Request to Travel Form and submit to the appropriate supervisor for approval. If you are traveling out of state, you must keep and submit all original receipts for lodging and any other travel expenses. Attach a copy of the web page indicating the lodging allowance or the quote from the hotel used on your Request to Travel Form.

The following **Hotel Reservation Request Form** may be submitted should the hotel need to charge the Travel Advance Card prior to travel. To access the **Hotel Reservation Request Form:**

- District **Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Travel Guidelines'**
- Click **'Hotel Reservation Request Form'** and the following form will appear:

DENTON INDEPENDENT SCHOOL DISTRICT

HOTEL RESERVATION REQUEST FORM

HOTEL NAME _____   REQUESTOR _____

ADDRESS _____   CAMPUS/DEPT _____

CITY, STATE, ZIP _____   DATE _____

PHONE NUMBER _____   PO # _____

(ALL INFORMATION IS REQUIRED TO INITIATE RESERVATION)

ROOM DESCRIPTION /NUMBER OF OCCUPANTS (double beds, single, etc.)	# OF NIGHTS	# OF ROOMS	DEPOSIT REQUIRED (PER ROOM)	UNIT PRICE (EACH)	TOTAL COST
					$0.00
					$0.00
					$0.00
					$0.00
					$0.00
ALL AREAS ON THIS FORM MUST BE COMPLETE AND REQUIRED DOCUMENTATION MUST BE ATTACHED OR THE FORM WILL BE RETURNED.			TOTAL		$0.00
			AMOUNT REQUIRED FOR RESERVATION		$0.00

IF REIMBURSEMENT RATE EXCEEDS DISD LIMIT PER PERSON, PLEASE ATTACH THE APPROVAL EMAIL FROM THE DISD SUPERINTENDENT.

ROOM AVAILABILITY MUST BE VERIFIED PRIOR TO SUBMITTING THE HOTEL RESERVATION FORM TO THE BUSINESS OFFICE. PLEASE

VERIFIED BY _____   DATE _____

WHEN THE RESERVATION IS SET, A CONFIRMATION EMAIL WILL BE SENT TO THE REQUESTOR LISTED ON THE FORM. PLEASE VERIFY THAT ALL INFORMATION IS CORRECT UPON RECEIPT OF THE CONFIRMATION EMAIL.

FOR OFFICE USE ONLY

Date Reserved:_____   Confirmation Number:_____

2. A purchase requisition must be entered into eFinancePLUS (Pentamation) for the lodging expenses only. The purchase requisition should be entered into the system by the campus/departmental secretary or bookkeeper. Include the following information:

- Division
- Vendor Number (Citibank – 1016870)
- Person Traveling
- Purpose of Trip
- Trip Destination
- Departure Date
- Return Date
- Cost of Room Per Night
- Number of Nights Requested

3. All other travel expenses will need to be on a separate purchase requisition. The purchase requisitions should be entered into the system by the campus/departmental secretary or bookkeeper. Include the following information:

- Division
- Vendor – Employee Traveling
- Purpose of Trip
- Trip Destination
- Departure Date
- Return Date
- List items to be reimbursed
  - Mileage
  - Meals

4. Attach the completed Request to Travel Form and any backup documentation, to the purchase requisition.
5. The Budget Manager should sign the purchase requisition.
6. Submit all paperwork to the Business Office – Accounts Payable Supervisor marked "Travel Advance Request". Allow 2 days for intercampus mail and an additional two weeks for processing prior to your appointment date.

Appointment

Once the Request to Travel Form and the signed purchase requisition has been sent to the Business Office, it is the employee's responsibility to make an appointment with the Accounts Payable Supervisor to sign for the travel advance card. At this meeting, the employee will be asked to sign a travel advance agreement, which can be found on the Denton ISD website (Business Office > Travel). The employee will be given a letter that authorizes the employee to use the travel advance card for official Denton ISD business only. Travel advance cards will not be distributed through inter-campus mail.

During the Trip

Keep all receipts for expenditures using the Travel Advance Card. The employee will be responsible for any charges made over the allowable daily lodging amount, any charges other than lodging expenses and any charges without the original receipt.

After the Trip

Within one week of returning from overnight travel, the employee must make an appointment with the Accounts Payable Supervisor to return the Travel Advance Card, the original itemized hotel receipt, completed travel reimbursement form, and the signed pink copy of the purchase order. Failure to meet this deadline will result in the employee being ineligible to use a travel advance card or other travel advances in the future. Travel advance cards will not be accepted through inter-campus mail. Any charges made over the allowable daily lodging amount, any charges other than lodging expenses, or charges without the original receipt will be deducted from the employee's travel reimbursement amount. If the travel reimbursement isn't sufficient enough to cover the prohibited expenditures, the funds will be deducted from the employee's next Denton ISD payroll check, until the debt is repaid.

2.6.5.2   Request to Travel Form

Denton Independent School District - Request to Travel
(Prior approval required for all travel requiring an advance)

Trip Info	For: _____ (Print Your Name)
Purpose of Trip	
Trip Destination	
Trip Dates	Departure Date:_____ Return Date:_____
Estimated Lodging Costs	$_____- Cost of Room per Night (Tax Included) _____- Number of Nights
Total Estimated Cost	$_____
Budget Unit	
Requested By:	_____ _____ Department/Campus Name Phone _____ _____ Signature Date
_____Approved **_____Denied**	_____ _____ Department/Campus Name Phone _____ _____ Signature of Budget Supervisor Date

Your department may limit the amount you will be reimbursed

For Business Office Use Only

CC Issued: ___ ___ ___ ___ - ___ ___ ___ ___ - ___ ___ ___ ___ - ___ ___ ___ ___

Purchase Order Number: _____

Amount Issued: _____

2.6.5.3   Travel Advance Agreement

DENTON
INDEPENDENT SCHOOL DISTRICT

TRAVEL ADVANCE AGREEMENT

Employee Name: _____

Travel Dates: _____

Amount Advanced: _____

        I hereby accept from Denton Independent School District a travel advance to cover any travel-related lodging expenses. I understand that I must provide adequate documentation of all expenditures charged against this travel advance. In the event that I cannot provide documentation of expenditure, I will be responsible for repaying the amount of that expenditure to Denton Independent School District. Likewise, I am responsible for remitting any unused portion of the travel advance to Denton Independent School District. I understand that undocumented expenditures and unused portions of a travel advance constitute debts to Denton Independent School District until reconciled.

        If I fail to make payment for undocumented expenses or to remit any unused portion of my travel advance within seven business days after the last day of travel, I hereby consent to having the amount of money corresponding with these debts deducted from my next Denton Independent School District payroll check. I understand and agree that if for any reason there are insufficient funds available to cover the deduction of these debts, then the deduction will take place the following month and continue until the debt is repaid in full.

        I hereby hold harmless Denton Independent School District, it's Board Members, and its employees from any errors that might occur in processing this Travel Advance, and I understand that the sole limit of liability of Denton Independent School District will be for the rightful amount of my travel-related lodging expenses, as proven by my properly approved vouchers.

_____   _____

Signature   Date

_____

Printed Name

2.6.6   Safety Tips for Hotel Stays

- Verify all unexpected deliveries to the room with the front desk and always look through the peephole to see who is at the door before you open it.
- Don't venture into large parking lots or darkened areas on hotel grounds. If you cannot avoid these areas, the hotel should be able to provide an escort. Ask for one.
- Request a room that is not on the ground floor or accessible from the ground.
- Don't reveal room numbers within earshot of unfamiliar people. If a desk clerk mentions your room number out loud, request another room. Don't needlessly display your room key in public or carelessly leave it on the restaurant table, at the swimming pool, or other places where it can be easily stolen.
- Don't enter a room if the door is ajar. When you check-in, request an escort to accompany you to your room and check it out.
- Always use the deadbolts or auxiliary locks provided on the door of your room.
- Never sit in a room with the door left open. Never leave the door open when you leave the room, even to go for ice.
- Never display large amounts of cash in shops, taxis, hotel lobbies or on the street.
- Don't call attention to yourself by wearing expensive jewelry.
- Carry a rubber doorstop with you and place it under the door of your room. OR carry a portable electronic safety devise to use on the door or in the room itself.
- Avoid dimly lit, out-of-the-way entryways when returning to your hotel or motel late in the evening. Use the main entrance of the facility.
- Ask for a room near the office when checking into a motel.
- Avoid eating dinner alone at the same lodging establishment where you are staying whenever possible.

2.7   Meal Allowances

You must leave for your destination before 6 a.m. to receive the breakfast allowance and arrive home after 6 p.m. to receive the dinner allowance. The time of departure and arrival is required when submitting the travel expense form. Food or hotel receipts with alcohol charges listed, even those that have been paid by the individual, will not be reimbursed. Staff members should cover personal items of this nature in a different manner than on a receipt to be turned into the district. Delivery charges, service charges, and gratuities will not be reimbursed.

2.7.1   In-State Travel

2.7.1.1   Local Meal Allowances

- Breakfast $ 9.00
- Lunch $11.00
- Dinner $19.00
- All Day $39.00

A receipt is not required for meals during in-state travel funded by local funds that do not exceed $39 per day. If the meal allowance listed on the Domestic Maximum Per Diem website exceeds $39 per day, receipts are required for reimbursement above the $39 per day local allowance. **If you are not sure about the funding of your trip, keep all receipts.**

2.7.1.2   State and Federal Grant Meal Allowances

Effective September 1, 2007, the Per Diem is no longer allowed. **Actual receipts must be turned in with the Travel Expense Form.**

2.7.2 Out-of-State Travel

Reimbursement for meals, while traveling out-of-state, requires original receipts. Refer to the Texas Comptroller of Public Accounts website for allowable rates based on locale. To access the Texas Comptroller of Public Accounts website, select the following:

- http://www.window.state.tx.us/fm/travel/out_of_state/rate_sched.html

- Click the **'Domestic Maximum Per Diem Rates"**

- **'Select'** the state to which you are traveling

- Find the destination city and follow the lodging and meal rates for that location.

2.8 Mileage

All mileage will be reimbursed at the current IRS mileage rate, except where State and Federal programs may limit that rate. Only the person driving may claim reimbursement in this category.

2.8.1 Mileage for Overnight Travel or Travel Outside of the District

Mileage will be paid from the Denton ISD Central Services Building (1307 N. Locust) to the destination city. Mileage will be reimbursed based on the distance listed on the electronic mapping source and ATTACHED TO THE TRAVEL EXPENSE FORM. To obtain the electronic mapping source:

- www.mapquest.com
- Click **'directions tab'** on the left side of the screen
- Enter your **'starting location' (1307 N. Locust St., Denton, Texas 76201**)
- Enter the **'ending location'**
- Click **'get directions'**
- Print **'driving directions'**

- Attach to travel expense form for mileage reimbursement

2.8.2 Mileage for In-District Travel Between Campuses and Departments Using Denton ISD Mileage Chart

This type of mileage will be reimbursed on the Mileage Reimbursement Form – Personal Vehicle. The Denton ISD mileage chart should be used for travel between campuses and departments. To access the Mileage Reimbursement Form and Mileage Chart:

- District Website - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Department'**
- Click **'Forms'**
- Scroll to the Accounts Payable section and click on the **'Mileage Reimbursement Form – Personal Vehicle'** and the following form will appear:

	A Windle	ATC	Blanton	Borman	Calhoun	Central	C Stadium	Cross Oaks	Crownover	Davis Sch	Denton HS	EP Rayzor	Evers	F Moore	Ginnings	Gonzalez	Guyer HS	Harpool	Hav
Ann Windle	0	3.43	9.78	4	2.27	1.94	3.33	9.89	6.35	1.01	2.77	11.81	3.17	2.21	2.74	3.61	6.86	9.88	6.
ATC	3.43	0	12.97	6.39	4.35	3.47	0.16	11.21	9.55	3.91	4.19	14.38	2.45	4.83	1.73	0.21	10.24	13.12	9.
Blanton	9.78	13.01	0	7.92	9.08	9.56	12.91	15.87	4.94	9.63	9.63	2.45	11.24	8.76	11.71	13.19	3.23	0.12	4.
Borman	4	6.33	7.92	0	2.33	2.88	6.23	13.54	6.18	3.1	2.5	9.29	4.56	2.15	5.03	6.51	6.38	8.02	6.
Calhoun	2.27	4.35	9.08	2.33	0	0.9	4.24	11.75	6.59	1.36	0.74	10.45	2.44	1.45	3.04	4.52	6.99	9.18	6.
Central Srvs	1.94	3.47	9.56	2.88	0.9	0	3.36	11.23	6.75	1.26	0.91	10.93	1.76	1.61	2.17	3.64	7.15	9.66	6.
Collins Stadium	3.33	0.16	12.91	6.23	4.24	3.36	0	11.1	9.45	3.8	4.08	14.28	2.57	4.73	1.63	0.33	10.14	13.01	9.
Cross Oaks	9.89	11.21	15.87	13.54	11.75	11.23	11.1	0	12.97	10.85	11.96	17.9	11.57	12.04	11.14	11.38	13.47	15.98	12.
Crownover	6.35	9.55	4.94	6.18	6.59	6.75	9.45	12.97	0	6.2	7.32	6.97	8.51	5.45	8.77	9.73	2.54	5.05	0.
Davis Sch	1.01	3.91	9.63	3.1	1.36	1.26	3.8	10.85	6.2	0	2.09	11.15	2.99	1.35	2.87	4.08	6.71	9.74	6.
Denton HS	2.77	4.19	9.63	2.5	0.74	0.91	4.08	11.96	7.32	2.09	0	11	2.28	2.19	2.89	4.36	7.71	9.73	7
EP Rayzor	11.81	14.38	2.45	9.29	10.45	10.93	14.28	17.9	6.97	11.15	11	0	12.61	10.2	13.08	14.56	5.27	2.56	6
Evers	3.17	2.45	11.24	4.56	2.44	1.76	2.57	11.57	8.51	2.99	2.28	12.61	0	3.37	1.29	2.33	8.91	11.34	8.
F. Moore	2.21	4.83	8.76	2.15	1.45	1.61	4.73	12.04	5.45	1.35	2.19	10.2	3.37	0	3.53	5.01	5.85	8.87	5.
Ginnings	2.74	1.73	11.71	5.03	3.04	2.17	1.63	11.14	8.77	2.87	2.89	13.08	1.29	3.53	0	1.91	9.16	11.81	8.
Gonzalez	3.61	0.21	13.19	6.51	4.52	3.64	0.33	11.38	9.73	4.08	4.36	14.56	2.33	5.01	1.91	0	10.42	13.29	9.
Guyer HS	6.86	10.24	3.23	6.38	6.99	7.15	10.14	13.47	2.54	6.71	7.71	5.27	8.91	5.85	9.16	10.42	0	3.34	2.
Harpool	9.88	13.12	0.12	8.02	9.18	9.66	13.01	15.98	5.05	9.74	9.73	2.56	11.34	8.87	11.81	13.29	3.34	0	4.
Hawk	6.22	9.43	4.66	6.06	6.47	6.63	9.33	12.99	0.28	6.08	7.2	6.7	8.39	5.33	8.64	9.61	2.26	4.77	
Hodge	2.89	2.27	12.12	6.44	4.64	3.78	2.17	9.26	8.19	3.8	4.5	14.15	3.28	4.94	2.28	2.45	9.2	12.23	8.
Houston	4	7.38	6.06	3.34	3.99	4.15	7.28	13	3.37	3.8	4.71	8.09	5.91	2.85	6.16	7.56	3.14	6.16	3.
Lee	0.45	3.84	9.79	4.02	2.29	1.98	3.73	10.29	6.36	1.05	2.81	11.82	3.57	2.23	3.15	4.01	6.87	9.9	6.
McMath	3.28	6.3	7.79	1.84	2.75	2.98	6.2	13.11	4.86	2.63	3.3	9.68	4.74	1.68	5	6.48	4.87	7.89	4.
McNair	6.81	10.19	4.67	5.11	6.27	6.75	10.09	14.91	3.55	6.6	6.82	6.71	8.43	5.65	8.9	10.37	1.75	4.78	3.
Myers MS	7.63	10.84	8.36	7.59	7.94	8.1	10.73	11.82	3.75	7.49	8.66	10.39	9.86	6.79	10.11	11.01	5.96	8.47	3.
N Rayzor	3.04	4.27	9.97	2.76	1.23	1.19	4.16	12.04	7.81	2.36	0.52	11.34	2.19	2.68	2.96	4.44	8.17	10.07	7.
Navo	11.49	12.82	19.97	15.15	13.36	12.84	12.71	4.7	15.9	12.45	13.57	22	13.18	13.65	12.75	12.99	17.46	20.08	15.
Nelson	4.97	8.36	5.18	4.49	5.1	5.26	8.25	13.97	2.49	4.83	5.83	7.21	7.03	3.96	7.28	8.53	2.26	5.28	2.
Operations	2.34	4.72	9.48	5.01	3.56	3.71	4.62	9.28	5.02	2.5	4.29	11.51	5.02	3.42	4.59	4.9	6.6	9.58	4.
Paloma Crk	11.59	12.91	20.06	15.24	13.45	12.93	12.8	4.79	15.99	12.55	13.66	22.1	13.27	13.74	12.84	13.08	17.55	20.17	15.
Pecan Crk	5.63	8.64	6.9	5.59	5.93	6.09	8.53	13.04	2.21	5.49	6.66	8.93	7.86	4.79	8.11	8.81	4.5	7.01	2.
Providence	9.46	10.78	17.94	13.11	11.32	10.8	10.67	2.67	13.86	10.42	11.54	19.97	11.14	11.61	10.71	10.95	15.43	18.04	13.
Rivera	1.69	4.74	8.68	2.85	2.03	2.18	4.63	11.53	5.25	0.97	2.76	10.71	3.92	0.79	3.7	4.91	5.76	8.79	5.
Ryan HS	2.69	5.29	9.83	5.36	3.91	4.06	5.18	9.85	5.36	2.85	4.64	11.86	5.58	3.77	5.15	5.46	6.94	9.93	5.
Savannah	12.42	13.74	20.9	16.08	14.28	13.77	13.64	5.63	16.82	13.38	14.5	22.93	14.11	14.58	13.68	13.92	18.39	21	16
Sparks	0.88	4.26	8.95	3.45	1.86	2.01	4.16	10.72	5.52	0.8	2.59	10.99	3.75	1.48	3.53	4.44	6.04	9.06	5
Special Nds	3.04	3.98	10.19	2.98	1.32	1.19	3.87	11.75	7.9	2.42	0.72	11.56	1.93	2.77	2.67	4.15	8.3	10.3	7.

2.8.3 Local Mileage Rate

For current mileage rate see O:\Business Office\Travel Form

2.8.4 Grant Mileage Rate

For current mileage rate see O:\Business Office\Travel Form

2.8.5 Insurance

The driver's insurance is the primary insurance coverage in case of an accident.

2.9 Car Rental

From time to time, it may become necessary for an employee to rent a car for school business. Avis Rent-A-Car and Enterprise Rent-A-Car have been awarded the State Travel Management Program – Car Rental Contract. Denton ISD has worked with Enterprise to add a link to our website and establish billing procedures; however, you may use either of the two companies.

Enterprise account number is:
- State of Texas – TXS0614
- Efinance Plus Vendor Number - 1005325

A purchase order is required for all car rental reservations. If you need several cars or special arrangements, please contact Enterprise by phone to discuss the arrangements. Most rentals may now be scheduled through the website options. The insurance is included in the cost of the rental as part of the State Contract. If arrangements are not made prior to travel, the rental car expenses can be included on the **Travel Expense Form**. Original rental receipts and gas receipts must be attached to the **Travel Expense Form**.

2.10 Airfare

2.10.1 National Travel Systems

National Travel Systems is our travel agent. Procedures are as follows:

1. Contact National Travel Systems (NTS) by email.
   - Identify yourself as a Denton ISD employee; **you must use your legal name as it appears on your Driver's License**, so that when arriving at the airport and going thru security your ticket matches your driver's license.
   - Address your email to the listed NTS representative. If the representative is unavailable or out of the office, you will receive an email that will direct you to where to send your request.
     - Contact Information   govteam@nationaltravelsystems.com
       Phone: 1-800-552-0884
       Fax: 432-362-4028
   - Request the day, time and destination you would like to travel, as well as any special arrangements you will require.
   - Effective November 1, 2010, the Transportation Security Administration is requiring that all customers supply full Secure Flight Passenger Data (SFPD) at the time of ticketing. Full SFPD includes full name, date of birth, gender and optional redress number. Travel agents are asked to include SFPD information anticipating future travel dates, prior to the November 1, 2010 deadline.

2. NTS will reply with travel options. You should review and reply to NTS as to how you want them to proceed. They may book a reservation at this time with no charge to the district. NTS will ticket the reservation only after

receiving a purchase order number.

3. At the time the reservation is made, NTS will email the person requesting the reservation as well as the business office. You must then enter a requisition into Finance Plus using "Travel – Airfare, Hotel, Car Rental & Meals" in the "Division" field. Continue as if entering a check request, and use Citi Bank (vendor #1016870) as the vendor, not National Travel. Attach your email from NTS to the check request requisition and send it to the Business Office. The Business Office will then convert the requisition into a purchase order, subsequently emailing you and NTS the purchase order number. When they receive the number, the reservation will be ticketed. The employee making the reservation and the business office will be emailed at this time to confirm travel plans.

4. As soon as you receive your itinerary, check all the information to make sure it is correct:
   - Name
   - Flight times, numbers, dates and destinations
   - Ticket price
   - Confirmation numbers

If an error is identified, you must alert NTS the SAME DAY. Otherwise they are not responsible and you will be charged again for a new ticket.

It is the employees' responsibility to ensure that all information is correct prior to travel.

2.10.2 Fees - National Travel Systems
- $12.99 per airfare reservation
- $ 3.00 per hotel or car reservation

2.10.3 Fees – Checked Baggage

The district will reimburse the employee for two (2) bags per person each way. Employees should be aware that there are guidelines on weight limits for baggage. Weight overages are the responsibility of the employee.

2.10.4 Types of Tickets

You may book a refundable or a non-refundable ticket. Non-refundable tickets cannot be changed for any reason. They may be less expensive but they cannot be cancelled, transferred or changed. The refundable ticket can be adjusted or cancelled.

2.10.4.1 Refundable Tickets
- Can be changed without any penalties.
- Can be refunded without penalties.
- Price is not guaranteed until purchased.

2.10.4.2 Non-Refundable Tickets
- Cannot be refunded.

- Most carry a penalty for any changes.
- Non-Transferable, can't be used for anyone except original traveler (Currently Southwest Airlines is an exception).
- Most require at least a 7/14/21 day advance notice.
- Some non-refundable tickets require that you stay over a Saturday night.
- Price is not guaranteed until purchased.
- Reservation is held for 24 hours but price is still not guaranteed until ticketed.
- You must cancel a non-refundable ticket before the scheduled departure in order to receive a credit, less the cancellation penalty, good for a year from the original date of purchase.

2.10.5 Airfare Cancellation

If you must cancel your trip:
- Immediately call NTS and tell them to cancel all reservations. Make a permanent note of the name of the person canceling the reservation and the cancellation confirmation number.
- Send a copy of the cancellation information to the Business Office.
- Return your unused paper airline tickets to the travel agency as soon as possible for a refund.
- Refunds will appear as credits on future monthly statements received by the Business Office.

2.11 Charter Buses

The district may also use chartered buses from motorbus companies for extracurricular activities with ten or more students. All chartered buses must be on the Approved Vendor List. Approved charter bus vendors are listed on the Purchasing Department webpage. These vendors have been approved by the transportation department to be in compliance with all laws and regulations.

2.12 Parking

The district will reimburse the employee for airport parking, hotel parking, bus and cab fare. As with all reimbursements, the employee should provide original receipts for these expenses. Valet parking should not be used, unless this is the only option provided. A maximum of $30 per day will be reimbursed for parking. **Approval for reimbursement of parking costing more than $30 per day must be obtained from the Superintendent. These requests should be presented to the Superintendent by the appropriate Division Head.**

2.13 Student Travel

In most instances advance payment will be requested for expenses anticipated for student groups engaged in **out-of-town travel**. Requests should be made as soon as possible so that the check may be processed under normal procedures. If a check request is submitted to the Business Office by noon on Tuesday, the check will be ready on Friday. The group sponsor should return any unused funds to the Business Office with supporting documentation (original receipts) as soon as the event is

completed. A cash receipt for unused advanced funds should be issued to the sponsor when those funds are returned.

2.13.1 Lodging

Generally, hotel bills will be paid at actual cost within the state, based on rates for the destination listed on the Domestic Maximum Per Diem website, plus local taxes. The sponsor should give the hotel a Texas Hotel Occupancy Tax Exemption Certificate so that the district is only charged the cost of local taxes. A list of the students that will be staying overnight will need to be attached to the check request for the hotel. May use the state bid for lodging, which is the same as employee travel.

2.13.2 Meals

Checks for student meals are written to the Denton ISD employee serving as the trip sponsor. Please attach a list of the student names receiving meal allowances to the check request. The time of departure and return is required when submitting a request for meals. Students must leave for their destination before 6:00 AM to receive the breakfast allowance, and arrive home after 6:00 PM to receive the dinner allowance. **Meals are limited to a maximum of $9.00 per meal per student.** Students, sponsors, and/or parents/guardians should sign for any cash advances for meals. The signature list **and any unused funds** should then be returned to the Business Office as documentation for the check issued as an advance for meals. A cash receipt for unused advanced funds should be issued to the sponsor when those funds are returned. A 20% gratuity is acceptable for large student groups, when required by the facility the students are visiting. The gratuity should be added to the total of the bill by the facility, **NOT** the employee. This gratuity can only be paid with local funds, not grant funds.

2.13.2.1 Meals for Athletic Travel

The coaches are given a three-part Food Charge Request.
- White Copy – Vendor
- Yellow Copy – Coach
- Pink Copy – Accounting

The white copy is given to the vendor. The original receipt is returned to Athletic Office Bookkeeper. They will then send a check request to the Business Office, with the original receipt and the pink copy of the charge request attached. The Food Charge Request should indicate the team, school, date, and number of meals. **Team meals are limited to a maximum of $9.00 per meal per student.**

2.13.3 Transportation

In 1996, the attorney general's office issued guidelines for school districts using buses and passenger cars for extracurricular activities. School districts may use passenger cars to transport fewer than ten students on extracurricular trips. A passenger car is defined as a vehicle, other than a motorcycle, used to transport persons and designed to accommodate ten or fewer passengers. Passenger cars are not subject to the same qualifications as school buses as long as the operator ensures that all passengers are

wearing safety belts, including passengers in the back seat. Passenger cars include "Suburbans", and ten passenger vans (nine students and one driver). **Rental of vans to carry ten or more students on extracurricular trips is prohibited.** Any questions should be directed to the   Director of Transportation.

2.13.3.1 DISD Buses

For extracurricular activities with ten or more students, a school bus may be used. A school bus is defined as a vehicle that complies with the state color and identification requirements and must be equipped with a fire extinguisher, a convex mirror, and signal lamps. Any person driving such a vehicle must have a Class B driver's license.

To request the use of a DISD school bus, a request must be submitted through Web Trips. In Web Trips, there is a formula that will help you generate the cost of using the DISD bus. The current DISD extracurricular trip rates are as follows:
- Hourly Rate: $15.75
- Mileage Rate: $3.15

Once a DISD bus has been requested through Web Trips, a purchase requisition will need to be entered in order to compensate the Transportation department.

2.13.3.1.1 Web Trips - Tutorial

A tutorial for **Web Trips** can be found:
- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'For Staff'** tab
- Click **'Quick Links'**
- Click **'Web Trips Tutorial'**

2.13.3.1.2 Web Trips – Procedures –See Appendix 8.2

2.13.3.2 Charter Buses

The district may also use chartered buses from motorbus companies for extracurricular activities with ten or more students. All chartered buses must be on the Approved Vendor List. Approved charter bus vendors are listed on the Purchasing Department webpage. These vendors have been approved by the transportation department to be in compliance with all laws and regulations.

2.13.3.3 Budget Coding
- 6412 – This code is used to identify expenditures paid on behalf of students traveling for school sponsored events, such as entrance fees, meals, lodging or airfare.

- 6494 – This code is used to identify expenditures for transportation costs, other than those incurred for the purpose of transporting students to

and from school.

3 Account Code Structure

3.1 Fund Code Definitions

Budget Unit					
XXXX	XX	XX	XXX	XX	XXX
Fund	Function	Sub-object	Organization	Program Intent	Not defined

Example:

1980	11	00	102	11	000

Fund definition:

Governmental Fund Types
General Fund

163X	Payroll Clearing
170X	Extended School Day
171X	Pre-School Academy
180X	Local Grants
181X	Athletics
185X	CATE
188X	High School Allotment
189X	IB
190X	EXPO
191X	Fine Arts
192X	Bilingual
193X	Operations and Utilities
194X	Local FF & E
195X	State Compensatory Education
196X	Special Education
197X	Departmental Funds
198X	Campus Funds
199X	General - Payroll

Special Revenue Funds – Federal

205X	Head Start

211X	Title I, Part A - Improving Basic Programs& Title I, Part D – Delinquent Programs
224X	IDEA - Part B, Formula
225X	IDEA - Part B, Preschool
242X	Summer Feeding
255X	Title II, Part A - Teacher and Principal Training and Recruiting
263X	Title III, Part A - English Language Acquisition and Enhancement
265X	21st Century Communities in Schools
272X	Medicaid Administrative Claiming Program
277X	UNT Title III Nexus
287X	Education Jobs Fund
288X	Title VI, Summer School LEP

Special Revenue Funds - Federal - Shared Services Arrangements (SSAs)

309X	SSA - Adult Basic Education
312X	SSA - Temporary Assistance for Needy Families
315X	SSA - IDEA, Part B – Discretionary
316X	SSA - IDEA, Part B – Deaf
317X	SSA - IDEA, Part B - Preschool Deaf
331X	SSA - Vocational Education - Basic Grant
340X	SSA - IDEA, Part C - Early Intervention Deaf

Special Revenue Funds – State

385X	State Supplement Visually Impaired
392X	Non Educational Special Education
397X	Advanced Placement Incentives
410X	Instructional Materials Allotment
425X	Read to Succeed – License Plates

Special Revenue Funds - State - Shared Service Arrangements (SSAs)

431X	SSA - Adult Basic Education State
435X	SSA - Regional Day School for the Deaf
446X	SSA - Deaf Education Management Board

Special Revenue Funds – Local

| 461X | Campus Activity Fund |

479X   Lewis Price Trust

Debt Service Fund

511X   Debt Service

Capital Projects

600X   Replacement Cycle

629X   2002 Bond

630X   2004 Bond

631X   2007 Bond

632X   2013 Bond

<u>Proprietary Fund Types</u>

Enterprise Funds

701X   Child Nutrition

749X   Stadium Concessions

772X   Ipad Insurance Fund

Internal Service Funds

752X   Print Shop

753X   Workers Compensation

771X   Healthcare Trust

<u>Fiduciary Fund Types</u>

Agency Funds

865X   Student Activity Fund - Campus Checkbook

876X   Denton Public School Administrators

885X   Sunshine Fund

890X   Student Activity Fund – Central

<u>General Capital Assets and Long-Term Debt</u>

901X   General Fixed Assets

902X   General Long-Term Debt

3.2 Function Code Definitions

Budget Unit						Account
XXXX	XX	XX	XXX	XX	XXX	XXXX
Fund	**Function**	Sub-object	Organization	Program Intent	Not defined	Object

Example:

1980	**11**	00	102	11	000	6399

Function definition:

11	Instructional - (Classroom, student)
12	Library
13	Staff Development - (Registrations, consultants and travel; supplies, materials and equipment for curriculum development or in-service training.)
21	Instructional Leadership - (Instructional supervisors)
23	Campus Leadership - (Principal, assistant principals and related staff)
31	Counselors - (Includes counselors, career and technology or occupational counselors, psychologists, psychiatrists and diagnosticians)
32	Social Workers - (Truant/attendance officers)
33	Nurses
34	Transportation - (Bus drivers and bus maintenance personnel)
35	Child nutrition
36	Extracurricular/Cocurricular/Athletics - (School sponsored activities outside of the school day.
41	General Administration - (Board of Trustees, Superintendent, Business Office, Human Resource, Planning and Community Relations)
51	Maintenance and Operations - (Utilities, insurance)
52	Security & monitoring/security guards
53	Data processing/Technology
61	Community involvement
71	Debt service
81	Major maintenance/construction
93	Payments to Fiscal Agent/Member Districts
95	Payments to JJAEP
99	Other Intergovernmental Charges

3.3 Sub-Object Code Definition

Budget Unit						Account
XXXX	XX	XX	XXX	XX	XXX	XXXX
Fund	Function	**Sub-object**	Organization	Program Intent	Not defined	Object

Example:

1980	11	**00**	102	11	000	6399

Sub-Object definition:

00	Administration
01	Art
02	Business
03	Computer Science/Lab
04	Computer Lab/Science
05	English/Reading/3-5
06	Foreign Language/Spanish
07	Health
08	Newspaper-Journalism
09	Journalism/Yearbook
10	Mathematics
11	Band
12	Choir
13	Orchestra
14	Physical Education
15	Science
16	Social Studies
17	Speech/Debate
18	Theatre Arts/One Act
19	Dance/Humanities/League of Friends
20	Reading/K-2
21	ESL/Bilingual
22	AFJ-ROTC
23	SAT/PSAT
24	ISSC

25	Instructional Tech/ALS Life Skills
26	VAC-Special Ed
27	ASL
28	Advanced Placement
29	Special Education
30	Library
31	Audio Visual
32	TAKS/SAT
33	Deaf Ed
34	French
35	Latin
36	German
37	Counselors
38	TAKS
39	Drafting
40	Woodshop/Athletic Training
41	Drill Team/Dance
42	Cheerleaders
43	Student Council
44	Whiz Quiz/Academic Decathlon
45	PALS
46	Honor Guard
47	Renaissance
48	SISCO Systems
49	UIL Academics
50	Vocational/COOP Travel
51	Communities in Schools
52	Agriculture Co-op
53	Agriculture
54	Horticulture
55	Auto Mech/Tech
56	Emergency 911
57	Com Art/Advertising Design
58	Cosmetology
59	Childcare
60	Criminal Justice

61	Hospitality Service
62	ICT/Trade & Ind. Co-Op
63	FCCLA/Homemaking
64	HECE/FACS
65	HECE
66	Co-op
67	National Honor Society
68	EXPO/GT
69	Transportation Service
70	Health Occupation - Pre-Med/Health Science
71	Energy System/Energy,Power/Electronics
72	Manufacturing Sys
73	Communication Sys
74	Technology Sys/Engineering
75	Marketing
76	Career Connections
77	BIMM
78	CISCO System
79	Electronics
80	Baseball
81	Boys Basketball
82	Football
83	Golf
84	Softball
85	Boys Soccer/Auditorium Care
86	Swimming/Nurse
87	Tennis/Custodians
88	Boys Track/PDC
89	Girls Track/9th Gr Academy/TAKE Acceleration
90	Cross Country/In School Grants
91	Girls Basketball
92	Volleyball
93	Girls Soccer
94	
95	Girl's Athletics
96	UIL District (shared services arrangement)

98	Playoff games (contingency money)
99	Hosted playoff games
AD	Administrative Transportation
AF	Athletic Facilities
AG	Student Agendas
AK	At Risk
AI	Attendance Incentive-Leave Payoff
AL	Administrative Leave
AP	Advanced Placement
AR	Art
AS	Assistive Technology
AT	Athletic Trips
AU	Autism
AV	Advertisement
AW	Ann Windle
BB	Bluebonnet Books
BM	Bus Monitors
CB	Charter Buses
CC	Coca-Cola Money
CD	Chemical Waste Disposal
CE	Credit by Exam
CH	Choir
CK	Coke Commissions - Students
CL	Clinicians
CM	Committees
CO	Summer Conditioning
CP	Camp
CR	Credit Retrieval
CS	Coaching School
CT	Catering
CW	Curriculum Writing
DA	Dance
DB	Debate
DI	Diagnosticians
DY	Dyslexia
EC	Economically Disadvantage

ED	Educational Leave
EP	Excess Proceeds
ER	E-Rate
ET	Excise Tax
EX	Extra Duty
FB	Football
FM	Field Maintenance
FR	Fund Raising
FT	Field Trip
FW	Fee Waiver
FY	First Year Teacher Academy
GR	Oil & Gas Revenue
GS	Grady Spruce (5th Grade Camp)
HB	Homebound
IB	IBO (For grants only)
IC	Interact Club
IN	Intervention
IS	Instructional Support Teacher
JC	Job Coach
JP	Jump Start
KG	Kindergarten
LL	Literacy Library
LM	Lunchroom Monitors
LP	Psychologists
MA	Mariachi
ME	Medicaid
MC	Mechanics
MG	Mini Grant
MT	Music Therapy
NC	Nature Center
NS	New Sections
OT	Occupational Therapy
PA	Para
PC	Percussion
PE	Physical Education
PK	Pre-Kindergarten

PL	Parent Liaison
PM	Picture Money
PP	Private Placement
PR	Private School
PS	Publication
PT	PTA
RB	Vendor Rebates
RC	Recycle
RF	Refund of Interest
RG	Registration
RO	Routing
RT	Facility Rental
SA	Salsa
SC	Science
SH	Shuttle
S1	Spanish
SI	Student ID's
SL	Salary Budget
SM	Student Management
SP	Speech Therapy
SS	Saturday School
ST	Sales Tax Discount Earned
T1	Team 1
T2	Team 2
T3	Team 3
T4	Team 4
T5	Team 5
T6	Team 6
TB	Textbooks
TC	Teen Court
TG	Tru Green (mowing)
TK	TAKS
TL	Teacher's Lounge
TN	Transition
TP	Trips
TR	Training

TS	Training Supplies
TX	Taxes – Bankruptcies
TY	Teacher of the Year Committee
VE	Voluntary Exit Program
VI	Visually Impaired
VO	Vocational Office Education
VP	Vacation Payout
WE	Wellness
4G	4th Grade
5G	5th Grade

3.4 Organization Code Definitions

Budget Unit						Account
XXXX	XX	XX	**XXX**	XX	XXX	XXXX
Fund	Function	Sub-object	**Organization**	Program Intent	Not defined	Object

Example:

1980	11	00	**102**	11	000	6399

Organization definition:

002	Ryan High School
003	Denton High School
005	Davis School
007	Guyer High School
039	Fred Moore High School
040	Joe Dale Sparks
041	Crownover Middle School
044	Strickland Middle School
045	Calhoun Middle School
046	McMath Middle School
047	Navo Middle School
048	Harpool Middle School
049	Myers Middle School
102	Houston Elementary
104	Lee Elementary
105	Hodge Elementary
106	McNair Elementary
107	Newton Rayzor Elementary
108	Rivera Elementary
109	Wilson Elementary
110	Ginnings Elementary
111	Borman Elementary
112	Evers Elementary
113	W S Ryan Elementary
114	Ann Windle School for Young Children

115	E P Rayzor Elementary
116	Pecan Creek Elementary
117	Providence Elementary
118	Hawk Elementary
119	Savannah Elementary
120	Paloma Creek Elementary
121	L A Nelson Elementary
122	Blanton Elementary
123	Stephens Elementary
124	Gonzalez Pre-K Center
125	Cross Oaks Elementary
699	Summer School
701	Superintendent's Office
702	Board of Education
703	Tax Office-Function 41 Only
710	Print Shop-Function 41 Only
725	Records Management
726	Public Information
727	Human Resources
728	Administrative Services
729	Purchasing
741	Foundation-Function 41 Only
745	Insurance & TRS
750	Administration District-Wide
751	Clear Creek
752	PDC
820	Natatorium
821	C H Collins Stadium
823	TAKS
825	Community Education
830	RDSFD/Deaf Ed
841	Foundation Mini-Grants
910	Print Shop/Word Processing
911	Technology
912	Gifted & Talented
917	DLL – Bilingual Reading Recovery

918	Data & Assessment
919	Testing
920	Federal Programs
921	Asst. Superintendent Academic Programs
922	Elementary Academic Programs
923	Dyslexia
924	Bilingual Education
930	Student Support Services
931	Health Services
932	Counseling Services
933	MAC
934	CATE Director
935	Advanced Technology Center
936	Single Parents Program
937	SHARS
938	Special Education
939	Secondary Academic Programs
940	Curriculum
941	Curriculum - Elementary
942	Curriculum - Secondary
944	Extended School Day
945	Fine Arts
946	Outdoor Learning
947	Warehouse
948	Athletics – Fund 461
949	Utilities
950	Maintenance
951	Major Maintenance
952	Custodial Services
953	Transportation
954	Substitutes
956	Construction
957	Facilities
958	Safety/Security
970	Day Care
980	Child Nutrition

990   Communities in Schools

997   District-wide Furniture

999   District-wide

3.5 Program Intent Code Definitions

Budget Unit						Account
XXXX	XX	XX	XXX	XX	XXX	XXXX
Fund	Function	Sub-object	Organization	**Program Intent**	Not defined	Object

Example:

1980	11	00	102	**11**	000	6399

Program intent definition:

Basic education (classroom teacher salary)	11	
Gifted & Talented/EXPO	21	
Career & Technology/Vocational	22	
Special Education	23	
Juvenile Residential Facility/Juvenile Justice	24	
Bilingual	25	
Alternative Education Program	26	
Disciplinary Alternative Education Program	28	
Disciplinary Alt Educ Prog-Supplemental	29	
Title 1 school-wide related to Comp Ed	30	
High School Allotment	31	
Pre-kindergarten	32	
Pre-kindergarten – Special Education	33	
Pre-kindergarten – Compensatory Education	34	
Pre-kindergarten – Bilingual Education	35	
Major Maintenance	51	DISD internal
Vehicles	52	DISD internal
Phones	55	DISD internal
Records Management	56	DISD internal
Curriculum - Elementary	61	DISD internal
Curriculum - Secondary	62	DISD internal
District-wide equipment	70	DISD internal
Technology Equipment	71	DISD internal
Fine Arts equipment	72	DISD internal
Fine Arts band uniforms	73	DISD internal

Fine Arts instrument usage	74	DISD internal
Child nutrition	80	DISD internal
Campus start up	90	DISD internal
Athletics	91	
Undistributed/not defined elsewhere	99	

3.6 Object Code Definitions

Budget Unit						Account
XXXX	XX	XX	XXX	XX	XXX	XXXX
Fund	Function	Sub-object	Organization	Program Intent	Not defined	**Object**

Example:

1980	11	00	102	11	000	**6399**

Program intent definition:

5200 Other Resources

Issuance of Bonds	5211
Sale of Property	5212
Operating Transfer In	5215
Premium/Discount on Bonds	5216
Special Items	5218
National School Breakfast Program	5252
National School Lunch Program	5253
USDA Donated Commodities	5254
Interest Earnings for Child Nutrition	5255
Contributed Capital	5257
Other Non-Operating Revenue	5289

5700 Local Sources Revenue

Taxes - Current Year Levy	5711
Taxes - Prior Year	5712
Penalties, Interest, Other	5716
Rendition Penalty	5718
Penalties Interest Other	5719

SSA Local Revenues	5722
Shared Svcs - AFJROTC	5723
Tuition - Other School Dist	5728
Revenue - District Services	5729
Tuition – ESD/Child Care/Community Ed/ Credit Restoration	5736
Tuition – Summer School	5737
Parking Fees	5738
Tuition From Local Source	5739
Earnings	5742
Facility Use Fees	5743
Gifts and Bequests	5744
Insurance Recovery	5745
Textbooks	5748
Other Local Sources	5749
Food Service Activity	5751
Athletic Activities	5752
Extra/Co-curricular Activities not Athletics	5753
Interfund Services	5754
Enterprising Services Revenue	5755
CED Successor – In - Interest	5761
Earnings - Time Deposits	5762
Misc Local Revenue	5769

5800 State Program Revenue

Per Capita Apportionment	5811
Foundation School Program	5812
Other Foundation Revenue	5819
State Prog Revenues From TEA	5829
TRS Care/On - Behalf Pmts	5831
TRS Supplemental Compensation	5832
State Revenues From TEA	5839
SSA - State Revenues	5840
SSA - State Revenues from Fiscal Agent	5842
Shared Svc. ARR - St. Rev	5849

5900 Federal Program Revenue

Sale of Bonds	5911
Capital Lease	5913
Federal Revenues	5919
USDA Donated Commodities	5923
Fed Revenue From TEA	5928
Federal Revenues-TEA	5929
School Health Services	5931
Medicaid	5932
Federal Rev From State	5939
Impact Aid	5941
Federal Revenue From Fed	5949
Residual Eq Transfers In	5999

6100 Payroll Costs

Salaries or Wages for Substitute Teachers	6112
Temporary Professionals	6115
Substitutes-Non Inst. – Not Function 11 or 13	6116
Stipends - Professionals	6117
Extra Duty Pay - Professionals	6118
Salaries or Wages for Teachers and Other Professional Personnel	6119
Overtime - Support Personnel	6121
Salaries or Wages for Substitute Support Personnel	6122
Ancillary Salaries for Paraprofessionals	6126
Stipends - Support Personnel	6127
Part-Time, Temporary Clerical	6128
Salaries or Wages for Support Personnel	6129
Employee Allowances	6139
Social Security	6140
Medicare	6141
Group Health and Life Insurance	6142
Workers Compensation	6143
Teacher Retirement/TRS Care-On Behalf	6144
Unemployment Compensation	6145

Teacher Retirement/TRS Care	6146
Employee Benefits	6149

6200 Professional & Contracted Services

Legal Services	6211
Audit Services	6212
Tax Appraisal and Collection	6213
Professional Services/Non-Payroll - (Professionals required to be licensed or registered with the state.)	6219
Staff Tuition Paid	6221
Student Tuition Paid	6223
Tuition and Transfer Payments	6229
Contracted Maintenance & Repair - (Buildings and grounds)	6248
Contracted Maintenance & Repair - (Normal contracted maintenance, repairs of equipment, software upgrades, copiers and maintenance agreement fees)	6249
Water	6255
Telephone Services	6256
Electricity	6257
Gas	6258
Garbage Collection & Other Utilities	6259
Rentals - Operating Leases (Copiers and overages, postage meters)	6269
Consulting Services (Practice of helping districts to improve performance.)	6291
Print Shop Charges	6294
Outside Printing	6295
Childcare	6296
Officials/Event Workers	6297
Miscellaneous Contracted Services (Non continuous clinicians/UIL preparation)	6299

6300 Supplies & Materials

Gas & Other Fuel for Vehicles & Buses	6311
Custodial Supplies	6315
Building Supplies & Materials	6316
Grounds Supplies & Materials	6317
Parts	6318
Supplies for Maintenance & Operations	6319
Textbooks	6321
Library Books & Media - (Magazines and newspaper subscriptions)	6329
Testing Materials	6339
Food - (Food Service Only)	6341
Non-Food - (Food Service Only)	6342
Items for Sale - (Food Service Only)	6343
USDA Donated Commodities - (Food Service Only)	6344
Food Service Supplies	6349
Musical Instruments < $5,000	6393
Paper (Copier, printer)	6395
Postage (USPS, FedEx, UPS)	6396
Technology Equipment and Software > $1,000 and < $5,000	6398
General Supplies - (Includes items such as pencils, forms, workbooks, computers, furniture and general equipment < $1,000)	6399

6400 Other Operating Costs

Travel/Mileage Reimbursement	6410
Travel & Registration − Employees (Includes Webinars)	6411
Travel & Registration - Students	6412
Travel & Registration - Board Members	6419
Property Insurance	6425
Liability Insurance	6426
Athletic Insurance	6427
Insurance & Notary Bonds	6429
Election Costs	6439

Depreciation Expense	6449
DISD Buses - Field Trips	6494
Dues (Paid to clubs, committees, or other organizations. DOES NOT include registration fees associated with attending conferences or seminars.)	6495
Food & Refreshments	6498
Miscellaneous Operating Costs - (Awards, fees and dues, newspaper advertisements)	6499

6600 Capital Outlay

Land	6619
Building Contingency	6620
Building-General	6623
Building Construction/Improvements	6625
Architect/Other Fees	6626
Asbestos	6627
Technology	6628
Building Purchase, Construction or Improvements	6629
Vehicles > $5,000	6631
Computing Equipment > $5,000 per unit	6635
Software > $5,000 per unit	6636
Musical Instruments > $5,000 per unit	6638
Furniture & General Equipment > $5,000 per unit	6639
Vehicles < $5,000	6641

4   Records Management

4.1   Policy

Destruction of local government records contrary to the provisions of the Local Government Records Act of 1989 and administrative rules adopted under its authority, including the schedule adopted by Denton Independent School District, is a Class A misdemeanor and, under certain circumstances, a third degree felony (Penal Code, Section 37.10). Anyone destroying local government records without legal authorization may also be subject to criminal penalties and fines under the Open Records Act (Government Code, Chapter 552).

The goal of local government **recordkeeping** should be to provide recorded information to those who need it, when they need it, and in the most cost-effective manner—whether those who need the information are the governing body, administrators or staff, or members of the public. This goal can only be accomplished by *records management;* that is, the application of management techniques to the creation, use, maintenance, retention, preservation, and disposal of records for the purposes of reducing costs and improving the efficiency of recordkeeping.

An effective local government **records management program** will provide the systematic control of records throughout their life cycle—from creation, during use and maintenance, to an appropriate final disposition. All business records should be kept no longer than the period necessary for the proper conduct of Denton Independent School district. Except as specifically exempted by the **Records Management Officer,** no documents shall be retained longer than the designated time as determined by the appropriate schedule. This policy shall cover all business records of Denton Independent School District, including written, printed and recorded matter and electronic forms of records, including e-mail messages.

The Records Management Specialist is responsible for overseeing the implementation of the Standard Operating Procedures (SOP). Questions related to the policy should be directed to the Records Management Specialist.

4.1.1 Designation of Records Management Representative (RMR)

Each department head/principal shall designate a member of his or her staff to serve as Records Management Representative for the implementation of the records management program in the department /campus. Persons designated as a RMR shall be thoroughly familiar with all the records created and maintained by the department/campus. In the event of the resignation, retirement, dismissal, or removal by action of the department head of a person designated as a RMR, the department head/principal shall promptly designate another person to fill the vacancy. A department head/principal may serve as a RMR for his or her department.

4.1.1.1 Duties and Responsibilities of the Records Management Representative

- Conduct or supervise the conduct of inventories of the records of the department;
- In cooperation with the Records Management Specialist coordinate and implement the policies and procedures of the records management program in their departments; and
- Disseminate information to department staff concerning the records management program.

4.2 Definitions

A. **Custodian** means the person in charge of an office that creates or receives local government records.

B. **Local government** means a county, including all district and precinct offices of a county, municipality, public school district, appraisal district, or any other special-purpose district or authority.

C. **Local government record** means any document, paper, letter, book, map, photograph, sound or video recording, microfilm, magnetic tape, electronic medium, or other information recording medium, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by a local government or any of its officers or employees pursuant to law, including an ordinance, or in the transaction of public business. The term does not include:

- Extra identical copies of documents created only for convenience of reference or research by officers or employees of the local government;
- Notes, journals, diaries, and similar documents created by an officer or employee of the local government for the officer's or employee's personal convenience;
- Blank forms;
- Stocks of publications;
- Library and museum materials acquired solely for the purposes of reference or display;
- Copies of documents in any media furnished to members of the public to which they are entitled under Chapter 552, Government Code, or other state law; or

- Any records, correspondence, notes, memoranda, or documents other than a final written agreement described by Section 2009.054(c), Government Code, associated with a matter conducted under an alternative dispute resolution procedure in which personnel of a state department or institution, local government, special district, or other political subdivision of the state participated as a party, facilitated as an impartial third party, or facilitated as the administrator of a dispute resolution system or organization.

D. **Permanent record** or **"record of permanent value"** means any local government record for which the retention period on a records retention schedule issued by the commission is given as permanent.
E. **Record** means a local government record.
F. **Records management** means the application of management techniques to the creation, use, maintenance, retention, preservation, and disposal of records for the purposes of reducing the costs and improving the efficiency of recordkeeping. The term includes the development of records control schedules, the management of filing and information retrieval systems, the protection of essential and permanent records, the economical and space-effective storage of inactive records, control over the creation and distribution of forms, reports, and correspondence, and the management of micrographics and electronic and other records storage systems.
G. **Records retention** schedule means a document issued by the Texas State Library and Archives Commission under authority of Subchapter J, Chapter 441, Government Code, establishing mandatory retention periods for local government records.
H. **Retention period** means the **minimum time** that must pass after the creation, recording, or receipt of a record, or the fulfillment of certain actions associated with a record, before it is eligible for destruction.

4.3 Records Management Cycle

The cycle consists of the following steps:

- Is this a Record? (Original or convenience copy?)
- What is the Retention Period? *Retention Schedules*
- Request Record Boxes. *Request for Storage Boxes*
- Pack and Label Boxes appropriatel. *Box Label*
- Update *Records Storage Master Log (copy to RMS)*
- Complete a *Request to Destroy Form* if Record has met its Retention Period.
- If Approved, send boxes to warehouse 1 week prior to "Shred Date".
- Update *Records Storage Master Log (copy to RMS)*

4.4 Frequently Asked Questions

4.4.1 What is records management?

It is the management of records throughout the creation, use, maintenance, storage, preservation, and disposition of the records.

A. The goals of records management are to:
- Reduce costs
- Improve efficiency
- Ensure legal compliance
- Improve access
- Capture government history
- Protect the rights of Texans

B. The components of an effective records management program are:
- Filing and retrieval systems
- Records media selection & maintenance
- Inactive records storage
- Vital and permanent records protection
- Forms management
- Disaster planning and recovery

4.4.2 What is a record?

According to the Texas Local Government Code, a local government record is:
...any document, paper, letter, book, map, photograph, sound or video recording, microfilm, magnetic tape, electronic medium or other information recording medium, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under laws of the state, created or received by a local government or any of its officers or employees pursuant to law, including an ordinance, or in the transaction of public business. [LGC §201.003(8)]

4.4.3 What is a convenience copy and how do we destroy this type of form?

Extra identical copies of documents and/or notes, journals, diaries, created only for convenience of reference or research by employees of the district.

These documents may be destroyed prior to the retention schedule as long as the "record" is still available. However it must not be kept longer than the life of the "record" document. The convenience copies should be destroyed utilizing the same method as the "record" or by a shredder meeting the Department of Defense stamp of approval (crosscut designed to produce residue particle size not exceeding 1/32 inch in width by ½ inch in length, in addition there is more than one output bin, so the various documents get scattered as well as shredded.)

4.4.4 Who do we contact for questions?

Contact the Records Management Specialist at **940-369-0035** or **sgarza@dentonisd.org**.

4.4.5 Where are the laws on records management?

Local government records laws are found in the Local Government Records Act and in the Texas Administrative Code (TAC). For the following laws and rules, look online at www.tsl.state.tx.us/slrm/recordspubs in Local Government Bulletins A, B, and D: Local Government Code, Chapters 201-205 Government Code, Chapter 441, Subchapter J 13 TAC Chapter 7

4.4.6 What is a Retention Schedule and how do I get a copy?

A retention schedule is a listing of records and records series commonly found in the workplace that lists the **minimum** length of time these items must be retained in order to comply with state or federal laws, statutes, or judicial rulings, or recognized industry best practices.

The following schedules were adopted by Denton Independent School District from the Texas State Library and Archives Commission on February 24, 2006. To access the records management retention schedules:
- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Records Management'**

- **Local Schedule EL** (Records of Elections and Voter Registration)
- **Local Schedule GR** (Records Common to All Governments)
- **Local Schedule SD** (Records of Public School Districts)
- **Local Schedule TX** (Records of Property Taxation)

4.4.7 Who makes up the Retention Schedule?

The Retention Schedule for Denton Independent School District is maintained and updated by the Records Management Officer and is certified by the Texas State Library and Archives Commission. Changes or additions to the basic schedule can be recommended by the departments and individuals who use the records on a daily basis.

4.4.8 What is a Records Series?

A records series is a group of records commonly used or filed together which are evaluated as a group for retention scheduling.

4.4.9 What if I can't find what I am looking for on the retention schedule?

Contact the Records Management Specialist for assistance at **940-369-0035** or

sgarza@dentonisd.org. A retention schedule is never a totally comprehensive listing of all records that exist within an organization. The Records Management Specialist can help you find the proper series title for your records, or the record can be evaluated and if need be, can be added to or change the retention schedule through proper filing with the Texas Archive Commission.

4.4.10 What is the difference between open and confidential records?

An open record is one which may be viewed by anyone under the Freedom of Information Act and Open Records Act. A confidential record can only be viewed by those persons with proper authorization.

4.4.11 What is the difference between public and private (personal) records?

A public record is one created or received in the course of work that documents some aspect of district business. A personal record pertains solely to an individual's own affairs. *As an employee of the District, any documents created during work time or using District equipment or supplies are technically public records, including email.* Just remember that everything is subject to disclosure, and there is always the danger of employee's words being interpreted as an official District Statement.

4.4.12 How do I get a "Records Box"?

Files to be stored permanently or for a period other than for immediate destruction should be boxed appropriately. The boxes are record boxes and are provided to you by the business office.

The **Request For Storage Boxes**form should be completed and emailed to **sgarza@dentonisd.org.** When the request is approved, the boxes will be sent to you from the warehouse.

REQUEST FOR STORAGE BOXES

Department / Campus:

[   ]

What type of documents will be stored?

[   ]

How many boxes are needed?

[   ]

When are boxes needed?

[   ]

Deliver boxes to?

[   ]

RECEIVED BY: _____ DATE: _____

For Use By Warehouse:

DELIVERED BY: _____ DATE: _____

TOTAL COST $_____

4.4.13 How do I pack boxes?

The box contents are all destroyed at the same time. The latest date will be used to determine the destruction date. The Records Storage boxes are designed to hold either letter or legal sized materials.

- Remove the records from the file drawer and place the files in the box in the same order in which they are found in the file drawer. (When possible, remove binder clips. This will save on office supplies and will save space in the box.)
- Do not pack hanging folders along with records. Hanging folders will hamper box lids from closing securely.
- Do not pack box too tightly to ensure that folders can be easily removed.
- Do not mix multiple record series in one box even if half of the box is left empty.
  Each box MUST contain only **one** record series; *do not mix documents or files from different records series in the same box. Boxes that are not completely full can be added to as more documents or files of that record series are available. Mixing records series in the same box would virtually ensure that some of the records will not be found when they are needed.*
- Do not tape the lid to the box.
- For unusual sized or bounded documents that do not lend themselves to be boxed will be stored in an appropriate manner. Example: old tax rolls and building prints. Most records should be acceptable for box storage.

4.4.14 How do I label the box?

- Use the appropriate **Box Label - Not Scanned** and tape in the center of the end of the box. (*See – "How do I complete the Records Storage Master Log to determine 10 digit box id number*.)

- Record the Record Series for each box on the Records Storage Master Log.

4.4.15 How do I complete the Records Storage Master Log?
  a) Name of the Record Series
  b) 10 digit box id: the first 3 digits are the Department/School code. The next 4 digits are the year of the record series, and the last 3 digits are the box number. (ID's must not be duplicated.)
     e.g. 044-2009-001, 044-2009-002, 044-2009-003, etc.
  c) Range - identify the alphabetical or numerical series in the box. e.g. "A-G".
  d) Start/End Date: the beginning and ending dates of the record series.
  e) Storage Location: where the record is being stored. e.g. Records Room, Campus records closet, Campus Vault, etc.
  f) Date of Destruction: destruction date of the series found on the district's retention schedule.
  g) EMAIL updated copy to Records Management Specialist at **sgarza@dentonisd.org.**

4.4.16 Where do I store records?

Records are currently stored on-site in a weather-safe room. Permanent files should be maintained in a fire-proof /water-proof file cabinet.

4.4.17 When can records be destroyed?

Original records can be destroyed once the recommended retention period has been met, as long as there are no legal, administrative, audits, or historical holds on the material. Duplicate records (convenience copies) should not be kept any longer than originals.

4.4.18 What is the process to destroy records?

- The **Request for Authority to Destroy Records Form** will be completed by the Records Management Representative and forwarded to his/her supervisor for approval. The supervisor will then submit the form to the Records Management Specialist for final review.
- If Request is Approved – notification will be sent by the Records Management Specialist with information regarding the next shred date. Labeled boxes will need to be delivered to the warehouse one week prior to shred date.
- If Request is Not-Approved - explanation will be attached as to reason for disapproval. The record may be a "Permanent" file and may not be destroyed or the record may not have met its retention period.

4.4.19 How do I complete the Request for Authority to Destroy Records Form?

a) Top Section will contain <u>information on the person boxing up the records</u> (usually the Records Management Representative (RMR)).

b) The RMR will check the box that reads: I hereby certify that the records to be disposed of are correctly listed below and that their destruction will be carried out in accordance with the Denton Independent School District Retention Schedule.

c) The RMR will electronically sign and date the document by clicking the signature box which will display a Digital ID box. A password will be requested and required for future electronic signatures.

d) Records that will be destroyed will be listed individually by Record Series. The drop-down box will assist with the correct Record Series being chosen; additional information regarding the record may be added.

e) Inclusive Dates will be documented to the right of the Record Series.

f) The form will then be emailed (using the "envelope") to the RMR's supervisor / department head / principal.

g) The supervisor / department head/ principal will verify that the documents have met their retention period and electronically sign the document.

h) The supervisor / department head/ principal will then forward the document to the Records Management Specialist by clicking on the SUBMIT by Email button.

4.4.20 References
- Texas State Library and Archives Commission
  www.tsl.state.tx.us
  - Local Bulletin D
    http://www.tsl.state.tx.us/slrm/recordspubs/lgbulld.html
  - Record Management Forms
    http://www.tsl.state.tx.us/slrm/recordspubs/forms/local.html
  - Record Management Publications
    http://www.tsl.state.tx.us/slrm/recordspubs/local.html
- Texas Government Code, Chapter 552, Public Information Act
  http://www.oag.state.tx.us/AG_Publications/pdfs/publicinfo_hb2008.pdf

5 eFinancePLUS

5.1 Accessing eFinancePLUS

https://efp_n1.dentonisd.org/plus/finplus50
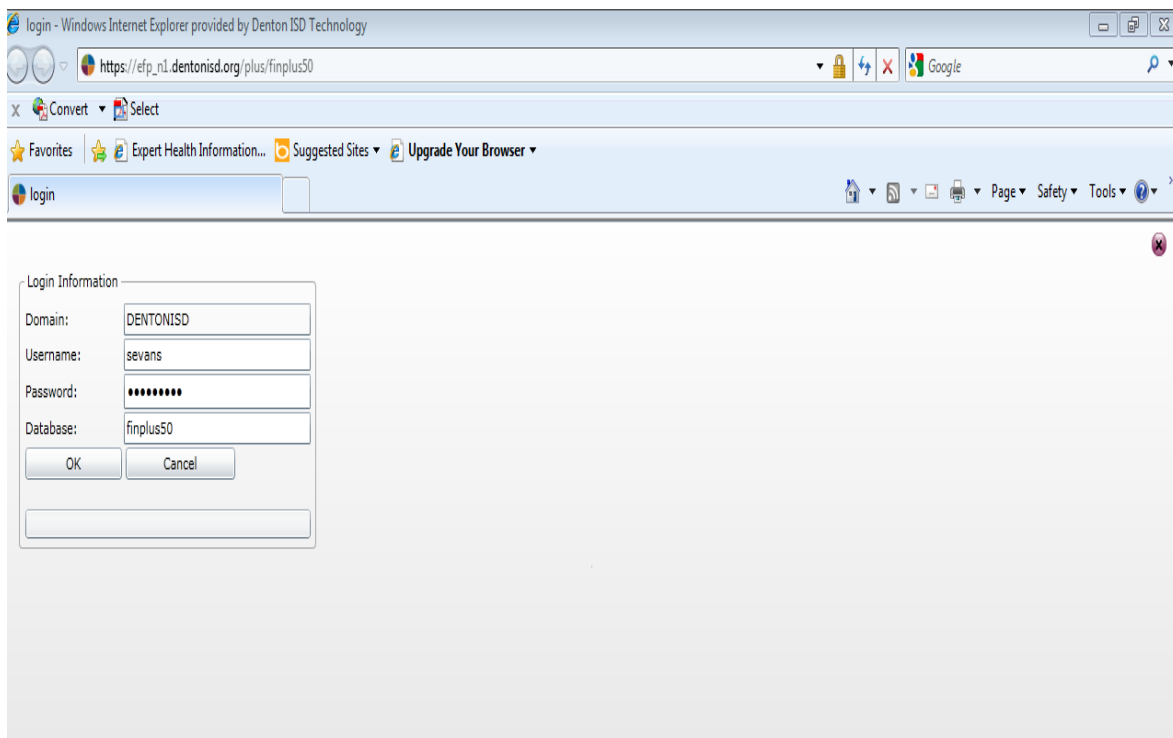
1. Enter network user name and password
2. Select '**OK**' to access eFinancePLUS

5.2 Accounting

5.2.1 Expenditure Ledgers

1. Select **'Applications'**
2. Select **'Fund Accounting'**
3. Select **'Budget Ledgers'**
4. Select **'Expenditure Ledgers'**

5. Enter **'Budget Unit'**
   - To view all functions and sub-objects use question marks.
     - Example: 197X????728*.
   - To view a specific function and sub-object, include them in the Budget Unit.
     - Example: 197X1100728*.
6. Enter **'Account Number',** leave blank for all, or use wildcard (*) option for any unknown value.
7. Select **'OK'**

The expenditure budgets screen contains all pertinent information regarding any budget unit included in the search.

From this screen:

8. View budget control accounts
9. View expenditure details
10. Determine available budgets
11. Input new requisition
12. Determine budget amendment status (see 5.2.4 or any detail account)
13. Period Balances

5.2.2 Budget Control

1. Select **'Budget Control'**

Budget Control Status - DENTON 5.0 TESTING 2/13/12 - Windows Internet Explorer provided by Denton ISD Technology

PLUS Series - Budget Control Status - DENTON 5.0 TESTING 2/13/12

Home

New | Open | Delete | OK | Back | Display Through... | Period Balances | Activities | Documents | Favorites

File Options | Actions | Navigation

Date: 04/02/2012 Through Period: 08

Year	BUDGET UNIT	Account	Budget	Period Exp	YTD Expense	Encumbrances	Balance	Title
12	1972410072899000	6100	5,000.00	0.00	435.21	0.00	4,564.79	
12	1972410072899000	6200	139,589.40	331.33	62,453.58	1,773.67	75,362.15	
12	1972410072899000	6300	59,241.55	659.56	11,533.61	2,893.52	44,814.42	
12	1972410072899000	6400	30,000.00	-250.00	12,187.98	8,415.38	9,396.64	
12	1972410072899000	6600	5,000.00	0.00	0.00	0.00	5,000.00	

5 match(es) found

Totals

Budget: 238,830.95   Period Expense: 740.89   YTD Expense: 86,610.38   Encumbrance: 13,082.57   Ba

Requisition Balance: 93.00   Inventory Requested: 0.00

The Budget Control Status screen indicates the totals by host account for budget, period expenditures, YTD expense, encumbrances, and the balance for the budget unit. The page totals represent totals for all host accounts for the selected budget unit.

5.2.3 Period Balance

1. Select **'Period Balance'**

The Period Balance screen indicates activity by period for budget, expense, and encumbrances.

- Balance – the budget less expenses and encumbrances
- Pre-Encumbered Requisition Balance – represents purchase requisitions and check requests not yet converted into a purchase order.

5.2.4 Budget Transactions

The budget transactions screen indicates the date, period, description, and amount of all budget amendments for the selected budget unit.

5.2.5   Vendor Information
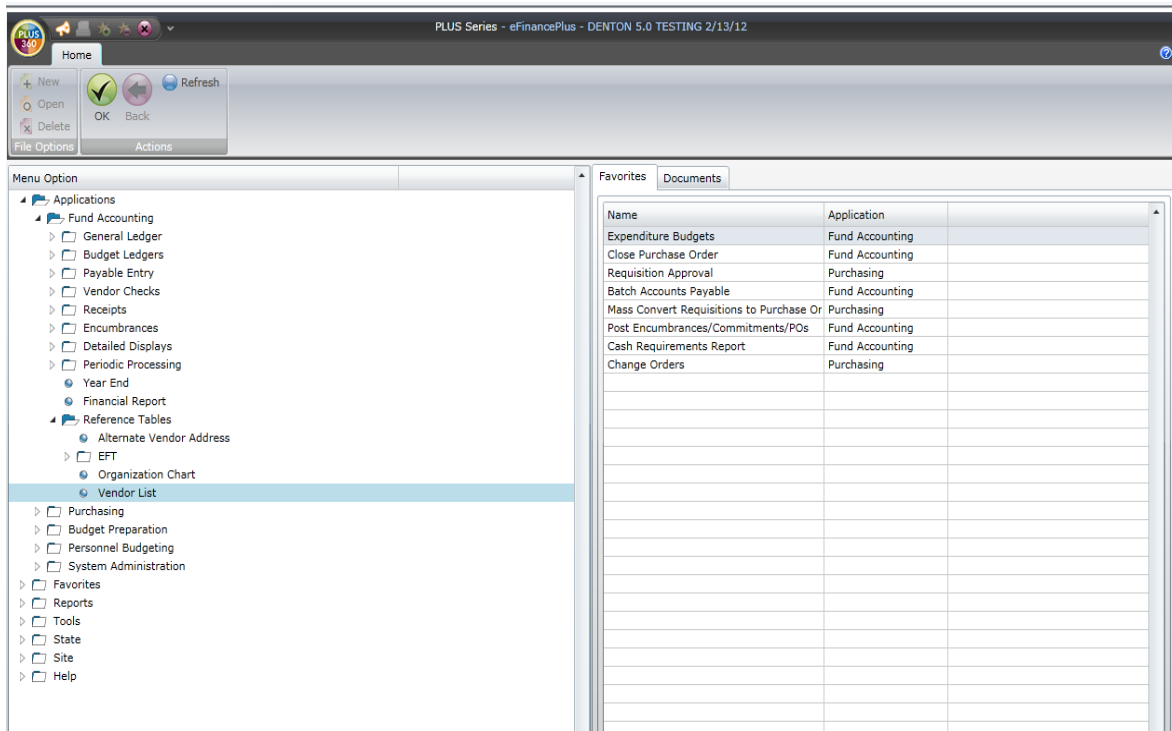
1. Select **'Applications'**
2. Select **'Fund Accounting'**
3. Select **'Reference Tables'**
4. Select **'Vendor List'**

5. Enter **'Search Name'**
   - To utilize **'Search Name'** use wildcard option (*)
     - Wildcard (*) indicates any unknown value.
       Examples: School Specialty* - will return all vendors that begin with "School Specialty"
       *School Specialty - will return all vendors that end with "School Specialty"
       School Specialty - will return all vendors that contain "School Specialty"
6. Select **'Find'**

7. Select appropriate vendor
8. Select **'OK'**

The general tab indicates the vendor number, name, federal ID number, and the last active date.

The address tab indicates the purchasing (order) and accounts payable (remit) addresses. This tab also includes the contact name, phone numbers, and fax numbers.

5.3 Purchasing

5.3.1 Requisitions

To View Requisitions:
1. Select **'Applications'**
2. Select **'Purchasing'**
3. Select **'Requisition Processing'**
4. Select **'Requisitions'**

5. Select **'New'** – The system will automatically populate a requisition number in the requisition field.

6. Record this number for future reference on the **Requisition Log**. To access the **Requisition Log**:

- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Forms'**
- Scroll down to **'Purchasing'**
- Click on the Requisition Log button and this form will appear.

Requisition Log

Date Entered	Requested By	Requisition Number	Vendor Number	Vendor Name	PO Received	PO Number	Date Product Received	Date Pink PO Sent to AP

7. Enter Requisition Information:
   - **Division** - Select type of transaction.
       o Denton Central Approval – Used when the purchase requisition is funded through local funds.
       o Grants Purchase Order – Used when the purchase requisition is funded through grant funds.
       o Travel – Used for airfare, lodging, mileage, and meals.
       o Check Request – Used when a check is needed from local funds and a purchase requisition was not entered. Occasionally a check will be requested immediately after services are performed (Judging/DJ/Staff Development). These invoices can be paid in advance on a check request; however the vendor cannot receive the check until the services are rendered.
       o Grants Check Request – Used when a check is needed from grant funds, and a purchase requisition was not entered. Occasionally a check will be requested immediately after services are performed (Judging/DJ/Staff Development). These invoices can be paid in advance on a check request; however the vendor cannot receive the check until the services are rendered.
       o Snacks Purchase Order – See Purchasing Section (1.5.1) for ordering procedures.
   - **Requested –** The system will automatically populate the date the requisition is entered.
   - **Vendor** – Enter the vendor number or see page 12 for instructions on searching for a vendor number.
   - **Freight –** Enter any bid, CO-OP information, or any brief special notes, such as: "gold copy to ……"
   - **Comments –** Enter CR in the comment field of all check requests.
   - **Buyer –** Enter the name of the person the vendor can contact with questions.

- **Attention** – Enter the name and number of the person or campus that will receive the product.
- **Ship To** – Enter the delivery location. Some purchases have special delivery requirements – Technology (911), the Warehouse (1001), etc…

8. Select **'OK'**
9. Enter Product Information
    - **Stock Number** – Enter the catalog number for the product (s).
    - **Bid Item –** Do not use this field
    - **Fixed Asset –** Do not use this field
    - **Description –** Enter all pertinent information regarding the product.
    - **Pricing Section –**
        o Measure – Unit of measure
        o Quantity – Quantity ordering
        o Unit Price – Price per item
    - **Budget Unit –** Enter appropriate budget
    - **Account Field –** Enter the appropriate object code.
10. Select **'OK'** – The system will automatically prompt the entry of the next item.
    - **Continuous** – Select to remove check mark, when entering the last line item.
    - **Shipping and Handling –** Should always be the **last line item**, if a product is ordered for delivery. If shipping is free, enter as a line item and indicate the unit price as zero.

11. Select **'Save'** – The system will prompt to save requisition.
12. Select **'Save'**

Requisition Processing
- **Purchase Requisition** – The Purchasing Department will process the request, and send the gold and pink copies of the purchase order through inter-campus mail.
- **Check Request** – Print out the requisition, include the Budget Manager's original signature, and submit it to the Business Office.
  Printing Check Request
    - Select '**Applications'**
    - Select '**Purchasing'**
    - Select **'Requisition Processing'**
    - Select **'Print Requisition'**
    - Select **'Print Requisition'** or **'Reprint Requisition'**
    - Select '**OK'**
    - Enter **'Requisition'** Number
    - Select '**OK'**
    - Select **'Note printing preference from the prompt"**
    - Select **'Screen'**
    - Select **'OK'**

5.3.2   Requisition Listing

To View Requisitions:
1. Select **'Applications'**
2. Select **'Purchasing'**
3. Select **'Requisition Processing'**
4. Select **'Requisitions'**

5. Enter any known information regarding the requisition in question
6. Select **'Find'**
7. Select the appropriate requisition.

The Requisition information screen contains all pertinent information regarding the requisition.

Please check requisition status before making adjustments. If the status field indicates a purchase order number, no adjustments can be made to the requisition.

5.3.3 Purchase Order Listing

To View Purchase Orders:

1. Select **'Applications'**
2. Select **'Purchasing'**
3. Select **'Purchase Order Processing'**
4. Select '**Purchase Orders'**

5. Enter any known information regarding the purchase order in question.
6. Select **'Find'**
7. Select the appropriate purchase order.

The purchase order information screen contains all pertinent information regarding the purchase order.

5.3.4 Vendor Transactions
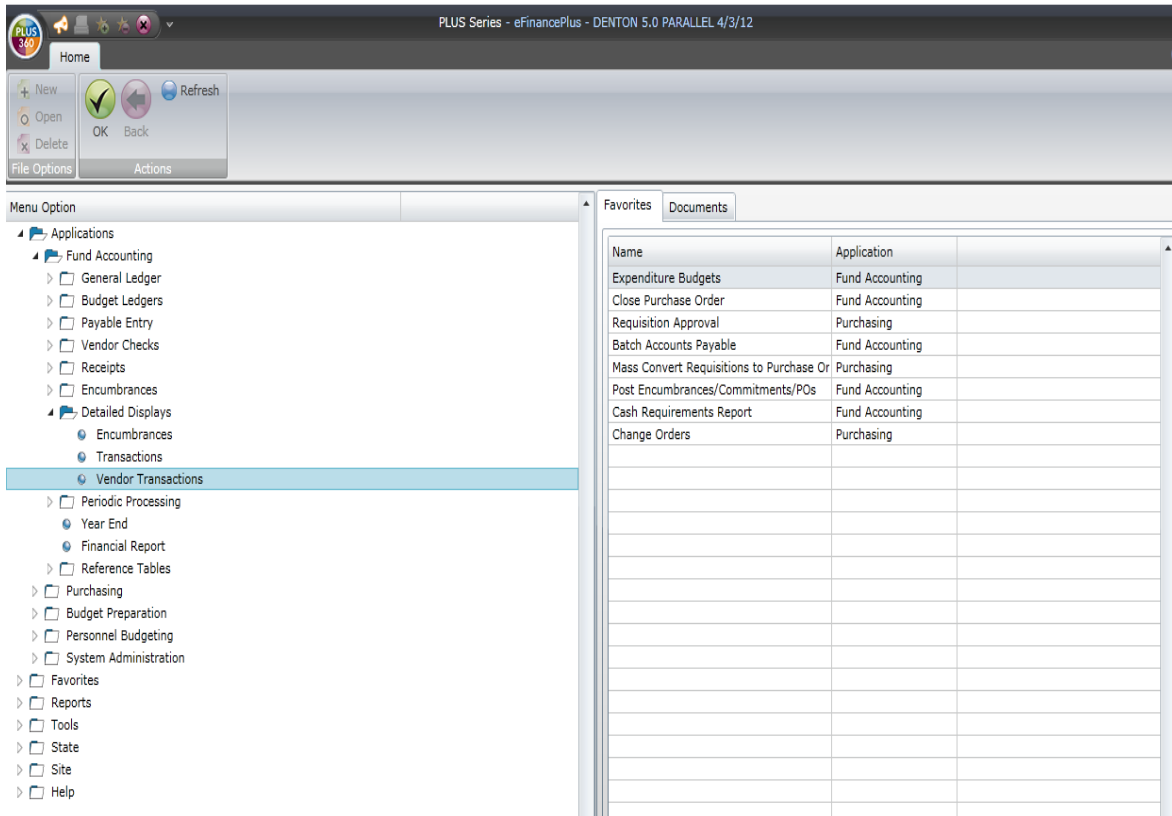
1. Select **'Applications'**
2. Select **'Fund Accounting'**
3. Select **'Detailed Displays'**
4. Select **'Vendor Transactions'**

5. Enter the vendor number or search by vendor name.
6. Enter any known information regarding the transaction in question.
7. Select **'OK'**
8. Select the transaction in question.
9. Select **'OK'**

The transaction detail screen indicates the purchase order number, check number, transaction date, check date, and the status of the purchase order.

5.4 eFinancePLUS Reports

5.4.1 Detail Expenditure Status Report
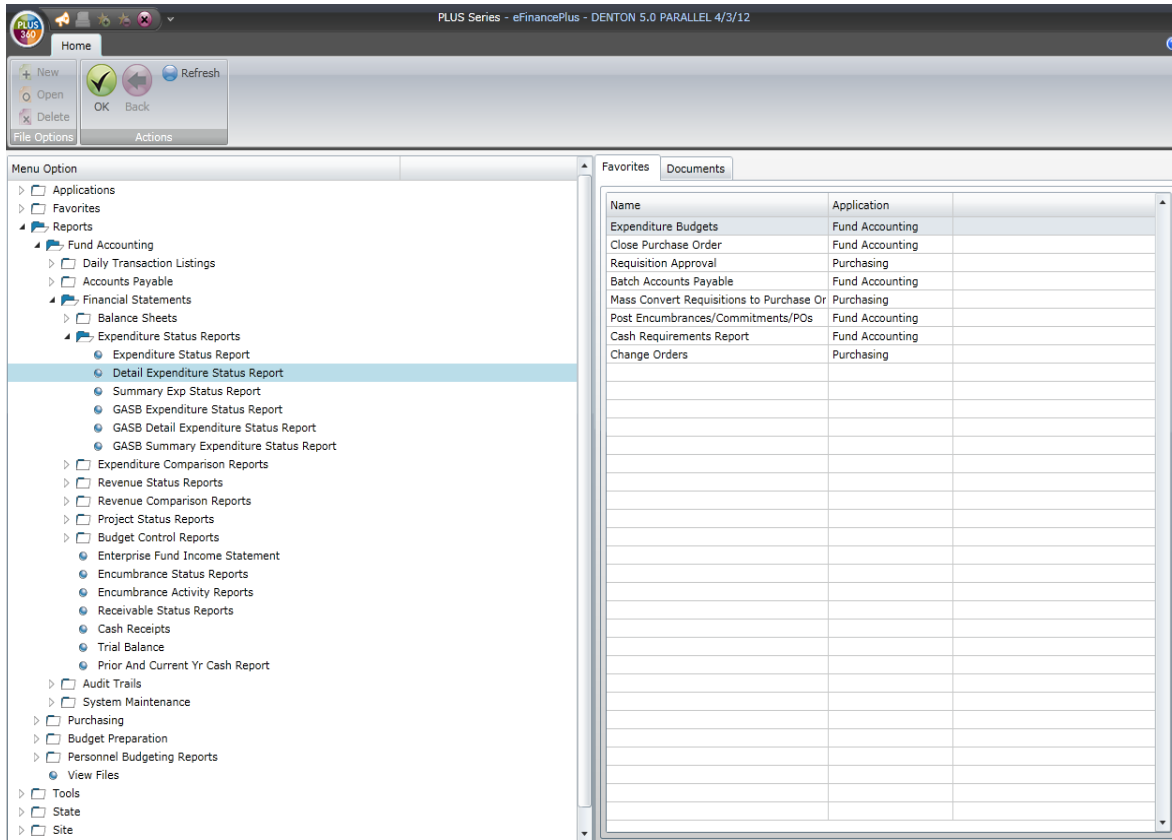
1. Select **'Reports'**
2. Select **'Fund Accounting'**
3. Select **'Financial Statements'**
4. Select **'Expenditure Status Reports'**
5. Select **'Detailed Expenditure Status Report'**

6. Enter **'Fund,'** leave blank for all, or use wildcard (*) option
7. Enter **'Budget Unit,'** leave blank for all, or use wildcard (*) option
8. Enter **'Account Number,'** leave blank for all, or use wildcard (*) option
9. Select **'Year'** and **'Period'**
10. Select **Pre-Encumbrance Detail** – This option will provide a more accurate reflection of the account balance once the requisitions are approved
11. Select **'OK'**

Print - DENTON 5.0 PARALLEL 4/3/12

expstatd.rpt

Destination
- ○ File
- ● Screen
- ○ Excel

File Options
File Name H:/rpt/expstatd.rpt

Excel Options
Data Option No Totals ▾
☐ Run in the Background

OK   Back

12. Select **'Screen'**
13. Select **'OK'**

```
PENTAMATION ENTERPRISES, INC.                                                    PAGE NUMBER:   1
DATE: 04/10/2012                              DENTON ISD                          EXPSTA11
TIME: 15:17:36                        DETAIL EXPENDITURE STATUS REPORT


SELECTION CRITERIA: orgn.fund='1972' and orgn.orgn1='41' and orgn.orgn2='00' and orgn.orgn3='728' and expledgr.account like '63%'
ACCOUNTING PERIOD:  5/12


SORTED BY: FUND,ORGANIZATION,SUBOBJECT,FUNCTION,1ST SUBTOTAL,ACCOUNT,PROGRAM INTENT
TOTALED ON: FUND,ORGANIZATION,SUBOBJECT,FUNCTION,1ST SUBTOTAL
PAGE BREAKS ON: FUND,ORGANIZATION,SUBOBJECT

FUND - 1972 - DEPARTMENTAL FUND

ORGANIZATION / ACCOUNT / TITLE                          PERIOD      ENCUMBRANCES   YEAR TO DATE    AVAILABLE
                                          BUDGET     EXPENDITURES   OUTSTANDING        EXP          BALANCE

1972-41-00-728-99-0-00 6300 HOST-SUPPLIES & MATERIAL   59,241.55         .00          .00            .00      59,241.55
1972-41-00-728-99-0-00 6329 READING MATERIALS               .00       35.00          .00          35.00        -35.00
1972-41-00-728-99-0-00 6394 EQUIP > 1,000 AND < 5,00        .00         .00          .00            .00           .00
1972-41-00-728-99-0-00 6395 PAPER, MASTERS, FLUID           .00         .00       675.00         476.60      -1,151.60
1972-41-00-728-99-0-00 6396 POSTAGE                         .00         .00       539.75          82.24        -621.99
1972-41-00-728-99-0-00 6398 TECHNOLOGY SUPPLIES             .00         .00          .00            .00           .00
1972-41-00-728-99-0-00 6399 GENERAL SUPPLIES               .00    2,383.26        81.55       6,384.75      -6,466.30
     TOTAL 1ST SUBTOTAL - SUPPLIES & MATERIALS        59,241.55    2,418.26     1,296.30       6,978.59      50,966.66

     TOTAL FUNCTION - GENERAL ADMINISTRATION          59,241.55    2,418.26     1,296.30       6,978.59      50,966.66

     TOTAL SUBOBJECT -                                 59,241.55    2,418.26     1,296.30       6,978.59      50,966.66

     TOTAL ORGANIZATION - ADMINISTRATIVE SERVICE      59,241.55    2,418.26     1,296.30       6,978.59      50,966.66

     TOTAL FUND - DEPARTMENTAL FUND                   59,241.55    2,418.26     1,296.30       6,978.59      50,966.66


TOTAL REPORT                                          59,241.55    2,418.26     1,296.30       6,978.59      50,966.66
```

This report is used to view the status or account balance of each budget unit and account. This report will show period expenditures, YTD expenditures, encumbrances, and available balances.

To view a report with individual entries for each account, run an Audit Trail.

5.4.2 Detailed Revenue Status Report

1. Select **'Reports'**
2. Select **'Fund Accounting'**
3. Select **'Financial Statements'**
4. Select **'Revenue Status Reports'**
5. Select **'Detailed Revenue Status Reports'**

6. Enter **'Fund,'** leave blank for all, or use wildcard (*) option
7. Enter **'Budget Unit,'** leave blank for all, or use wildcard (*) option
8. Enter **'Account Number,'** leave blank for all, or use wildcard (*) option
9. Select **'Year'** and **'Period'**
10. Select **'OK'**

Print - DENTON 5.0 PARALLEL 4/3/12

revstatd.rpt

Destination
○ File
● Screen
○ Excel

File Options
File Name H:/rpt/revstatd.rpt

Excel Options
Data Option No Totals
☐ Run in the Background

OK   Back

11. Select **'Screen'**
12. Select **'OK'**

```
PENTAMATION ENTERPRISES, INC.                                                    PAGE NUMBER:   1
DATE: 04/10/2012                              DENTON ISD                         REVSTA31
TIME: 15:21:57                        DETAIL REVENUE STATUS REPORT

SELECTION CRITERIA: orgn.fund='4612'
ACCOUNTING PERIOD:  9/12


SORTED BY: FUND,ORGANIZATION,SUBOBJECT,FUNCTION,1ST SUBTOTAL,ACCOUNT,PROGRAM INTENT
TOTALED ON: FUND,ORGANIZATION,SUBOBJECT,FUNCTION,1ST SUBTOTAL
PAGE BREAKS ON: FUND,ORGANIZATION,SUBOBJECT

ORGANIZATION / ACCOUNT / TITLE                         PERIOD                YEAR TO DATE
                                         BUDGET      RECEIPTS   RECEIVABLES    REVENUE      BALANCE

4612-00-00-002-00-0-00 5744 GIFTS AND BEQUESTS    1,632.27      48.56         .00      1,632.27         .00
4612-00-00-002-00-0-00 5748 TEXTBOOKS                  .00        .00         .00           .00         .00
4612-00-00-002-00-0-00 5749 OTHER LOCAL SOURCES   4,959.49        .00         .00      4,959.49         .00
4612-00-00-002-00-0-00 5755 ENTERPRISING SVCS REVENU    .00        .00         .00           .00         .00
         TOTAL 1ST SUBTOTAL - LOCAL REVENUE       6,591.76      48.56         .00      6,591.76         .00

4612-00-00-002-00-0-00 5839 STATE REVENUES-OTHER       .00        .00         .00           .00         .00
         TOTAL 1ST SUBTOTAL - STATE REVENUE            .00        .00         .00           .00         .00

         TOTAL FUNCTION -                         6,591.76      48.56         .00      6,591.76         .00

         TOTAL SUBOBJECT -                        6,591.76      48.56         .00      6,591.76         .00
```

This report is used to view the status or account balance of each budget unit and account. This report will show budget, period receipts, YTD revenues, and available balances.

To view a report with individual entries for each account, run an Audit Trail.

5.4.3 Expenditure Audit Trail Report

1. Select **'Reports'**
2. Select **'Fund Accounting'**
3. Select **'Audit Trails'**
4. Select **'Expenditure Audit Trail'**

5. Enter **'Fund,'** leave blank for all, or use wildcard (*) option
6. Enter **'Budget Unit,'** leave blank for all, or use wildcard (*) option
7. Enter **'Account Number,'** leave blank for all, or use wildcard (*) option
8. Select **'OK'**
9. Select **'Year,'** and both **'Starting Period'** and **'Ending Period'**
10. Select **'OK'**

11. Select **'Screen'**
12. Select **'OK'**

```
PENTAMATION ENTERPRISES, INC.                                                      PAGE NUMBER:    1
DATE: 04/10/2012                                                                   AUDIT21
TIME: 15:25:05                              DENTON ISD
                                      EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: expledgr.key_orgn like '19724100728%'
ACCOUNTING PERIODS:  1/12 THRU  9/12


SORTED BY: FUND,ORGANIZATION,SUBOBJECT,FUNCTION,1ST SUBTOTAL,ACCOUNT,PROGRAM INTENT

TOTALED ON: FUND,ORGANIZATION,SUBOBJECT,FUNCTION,1ST SUBTOTAL

PAGE BREAKS ON: FUND,ORGANIZATION,SUBOBJECT

FUND - 1972 - DEPARTMENTAL FUND
BUDGET UNIT - 1972410072899000 -

ACCOUNT                                                                               CUMULATIVE
   DATE      T/C   PURCHASE O  REFERENCE    VENDOR         BUDGET    EXPENDITURES   ENCUMBRANCES DESCRIPTION       BALANCE


1972-41-00-728-99-0-00-1972410072899000 -

6100    TOTAL PAYROLL COSTS                                 .00           .00            .00 BEGINNING BALANCE
   06/30/11 11-1                                       5,000.00                             POSTED FROM BUDGET SYSTEM
TOTAL      TOTAL PAYROLL COSTS                         5,000.00           .00            .00           5,000.00


6121    OVERTIME                                            .00           .00            .00 BEGINNING BALANCE
   06/30/11 11-1                                            .00                             POSTED FROM BUDGET SYSTEM
   08/03/11 22-1                                                          .31                PAYROLL CHARGES
   08/23/11 19-1              PA12-06                                    - .15               PYRL ACCRL 10-11
   08/23/11 19-1              PA12-06                                    - .16               PYRL ACCRL 10-11
   01/04/12 22-6                                                       427.29                PAYROLL CHARGES
TOTAL      OVERTIME                                         .00        427.29            .00           -427.29


6141    MEDICARE                                            .00           .00            .00 BEGINNING BALANCE
   06/30/11 11-1                                            .00                             POSTED FROM BUDGET SYSTEM
   08/03/11 22-1                                                          .44                PAYROLL CHARGES-FRINGE
   01/04/12 22-6                                                         6.20                PAYROLL CHARGES-FRINGE
TOTAL      MEDICARE                                         .00          6.64            .00             -6.64


6143    WORKERS' COMPENSATION                               .00           .00            .00 BEGINNING BALANCE
   06/30/11 11-1                                            .00                             POSTED FROM BUDGET SYSTEM
   01/04/12 22-6                                                         1.28                PAYROLL CHARGES-WORKERS C
TOTAL      WORKERS' COMPENSATION                            .00          1.28            .00             -1.28


6146    TEACHER RETIRE/TRS CARE                             .00           .00            .00 BEGINNING BALANCE
   06/30/11 11-1                                            .00                             POSTED FROM BUDGET SYSTEM
TOTAL      TEACHER RETIRE/TRS CARE                          .00           .00            .00               .00


TOTAL 1ST SUBTOTAL - SALARY SUBTOTAL                   5,000.00        435.21            .00           4,564.79

6200    HOST-MISC CONTRACT SERVIC                           .00           .00            .00 BEGINNING BALANCE
   06/30/11 11-1                                      139,589.40                            POSTED FROM BUDGET SYSTEM
TOTAL      HOST-MISC CONTRACT SERVIC                  139,589.40          .00            .00         139,589.40


* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION
```

This report is used to view individual entries for each expenditure account. This report will show budget, expenditures, and encumbrances for each expenditure account.

5.4.4 Revenue Audit Trail Report
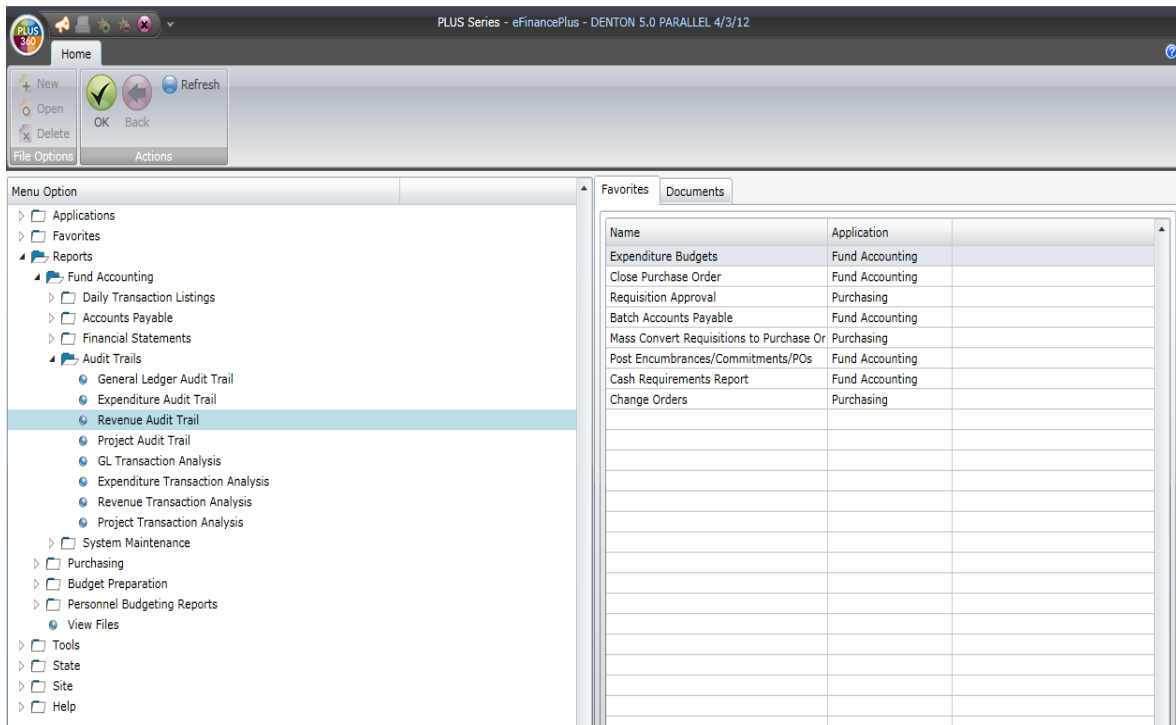
1. Select **'Reports'**
2. Select **'Fund Accounting'**
3. Select **'Audit Trails'**
4. Select **'Revenue Audit Trail'**

5. Enter **'Fund,'** leave blank for all, or use wildcard (*) option
6. Enter **'Budget Unit,'** leave blank for all, or use wildcard (*) option
7. Enter **'Account Number,'** leave blank for all, or use wildcard (*) option
8. Select **'OK'**
9. Select **'Year,'** and both **'Starting Period'** and **'Ending Period'**
10. Select **'OK'**

11. Select **'Screen'**
12. Select **'OK'**

```
PENTAMATION ENTERPRISES, INC.                                                          PAGE NUMBER:   1
DATE: 04/10/2012                              DENTON ISD                               AUDIT41
TIME: 15:27:48                            REVENUE AUDIT TRAIL

SELECTION CRITERIA:  ALL
ACCOUNTING PERIODS:  1/12 THRU  9/12


                                      (INACTIVE ACCOUNTS INCLUDED)
SORTED BY: FUND,ORGANIZATION,SUBOBJECT,FUNCTION,1ST SUBTOTAL,ACCOUNT,PROGRAM INTENT,ACCOUNT,PERIOD

TOTALED ON: FUND,ORGANIZATION,SUBOBJECT,FUNCTION,1ST SUBTOTAL,ACCOUNT,PERIOD

PAGE BREAKS ON: FUND,ORGANIZATION,SUBOBJECT

                                                                                       CUMULATIVE
ACCOUNT DATE   T/C   RECEIVE  REFERENCE    PAYER/VENDOR     BUDGET        RECEIPTS    RECEIVABLES DESCRIPTION   BALANCE

5736    TUITION

1702-00-00-125-00-0-00-1702000012500000 -

5736    TUITION                                             .00            .00            .00 BEGINNING BALANCE
        06/30/11 12-1                                       .00                               POSTED FROM BUDGET SYSTEM

        TOTAL PERIOD 1                                      .00            .00            .00                    .00

        01/10/12 24-7      2155     MISC MISCELLANEOUS RE                 365.00            .00 PRE-K ACADEMY CROSS OAKS

        TOTAL PERIOD 7                                      .00          365.00            .00                  -365.00

        03/12/12 19-8      0212-153                                     -365.00                RCLS CR2155 S/B PREKACAD

        TOTAL PERIOD 8                                      .00         -365.00            .00                    .00
TOTAL     TUITION                                           .00            .00            .00                    .00


TOTAL 1ST SUBTOTAL - LOCAL REVENUE                         .00            .00            .00                    .00

TOTAL FUNCTION -                                            .00            .00            .00                    .00

TOTAL SUBOBJECT -                                           .00            .00            .00                    .00

TOTAL ORGANIZATION - CROSS OAKS                            .00            .00            .00                    .00
```

This report is used to view individual entries for each revenue account. This report will show budget and receipts for each revenue account.

5.4.5   Budget Exceeds Report
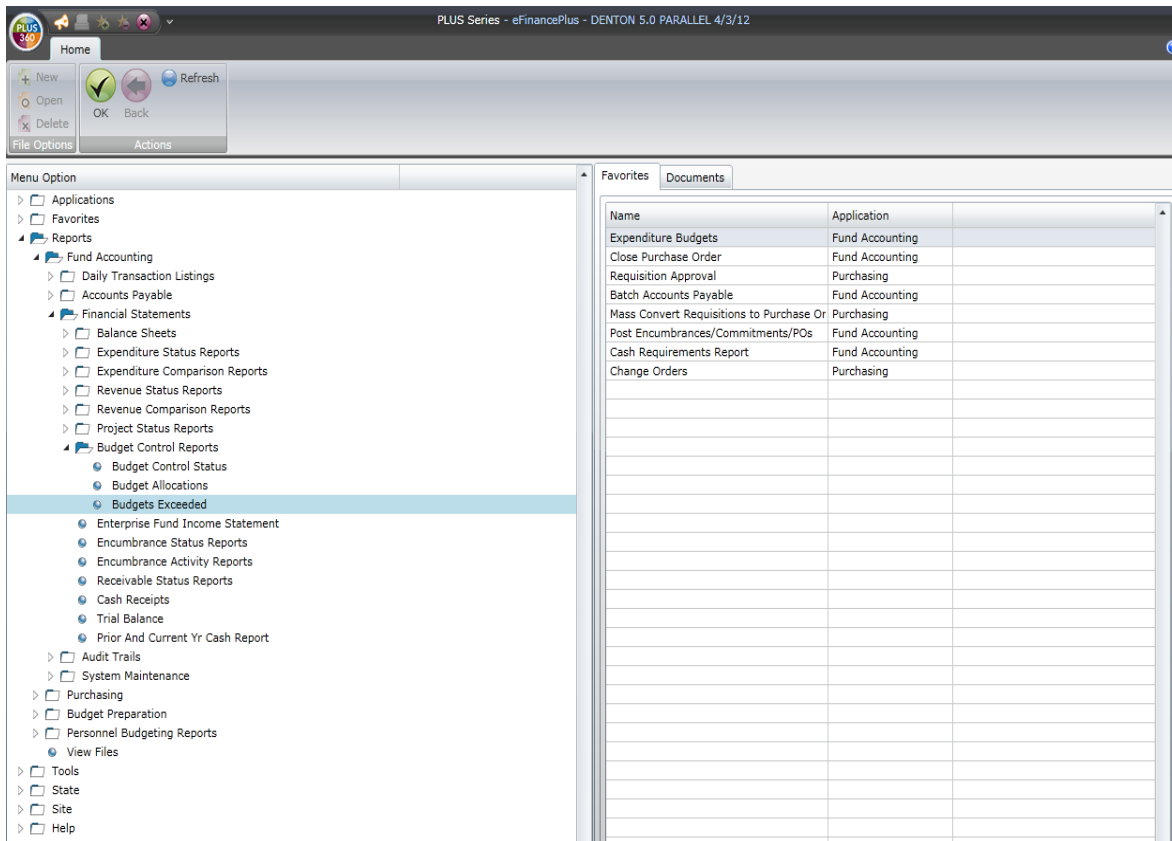
1. Select **'Reports'**
2. Select **'Fund Accounting'**
3. Select **'Financial Statements'**
4. Select **'Budget Control Reports'**
5. Select **'Budgets Exceeded'**

6. Enter **'Budget Unit,'** leave blank for all, or use wildcard (*) option
7. Enter **'Account Number,'** leave blank for all, or use wildcard (*) option
8. Select **'OK'**
9. Select **'Year'** and **'Period'**
10. Select **'OK'**

11. Select **'Screen'**
12. Select **'OK'**

```
SELECTION CRITERIA:  ALL
ACCOUNTING PERIOD:  9/12


                                       PERIOD      ENCUMBRANCES     YEAR TO DATE         BUDGET
   BUDGET UNIT      ACCOUNT    BUDGET   EXPENDITURES  OUTSTANDING     ENC + EXP          BALANCE
   1702110099599000 6146       106.15       .00          .00           198.91            -92.76
   1702210094499000 6140          .00       .00          .00           463.81           -463.81
   1702210099599000 6146     2,380.80       .00          .00         2,463.31            -82.51
   1712110095432000 6100          .00       .00          .00        14,330.00        -14,330.00
   1712110099532000 6140          .00       .00          .00           799.18           -799.18
   1712110099532000 6142          .00       .00          .00        42,572.00        -42,572.00
   1712230099532000 6142          .00       .00          .00        11,252.00        -11,252.00
   1712330095432000 6100          .00       .00          .00           540.00           -540.00
   1712330099532000 6140          .00       .00          .00            33.48            -33.48
   1712330099532000 6142          .00       .00          .00         2,813.00         -2,813.00
   1712330099532000 6146       407.07       .00          .00         1,050.66           -643.59
   1712530011432000 6139       -75.51       .00          .00           - .02            -75.49
   1712530099532000 6142          .00       .00          .00           869.60           -869.60
   1802110911599000 6100    13,680.00       .00          .00        14,368.51           -688.51
   1802119404899000 6100          .00       .00          .00           922.99           -922.99
   1812360095491000 6100          .00       .00          .00            84.15            -84.15
   1812360099591000 6140          .00       .00          .00             4.96             -4.96
   1812360099591000 6146    15,061.18       .00          .00        31,574.77        -16,513.59
   1812360099991000 6494   275,806.85       .00          .00       354,123.81        -78,316.96
   1812368195491000 6100          .00       .00          .00             7.84             -7.84
   1812368199591000 6140          .00       .00          .00              .49             - .49
   1812368500391000 6127          .00       .00          .00           911.22           -911.22
   1812368900791000 6127     1,000.00       .00          .00         3,135.00         -2,135.00
   1812368904891000 6127          .00       .00          .00           400.02           -400.02
   1812369000791000 6117     7,000.00       .00          .00         8,384.88         -1,384.88
   1812369000791000 6127          .00       .00          .00           499.98           -499.98
   1812369104591000 6127          .00       .00          .00           250.00           -250.00
   1812369104891000 6127          .00       .00          .00           450.00           -450.00
   1812369199591000 6140          .00       .00          .00            14.81            -14.81
   1812369200791000 6117     1,000.00       .00          .00         8,570.04         -7,570.04
   1812369204891000 6127          .00       .00          .00         1,067.52         -1,067.52
   1812369800291000 6494     6,426.46       .00          .00         8,480.06         -2,053.60
   1812369800391000 6100       848.66       .00          .00           848.93            - .27
   1812369800791000 6100       142.23       .00          .00           142.61            - .38
   181236CS99991000 6100          .00       .00          .00              .16            - .16
   181236EW99991000 6100   104,313.94       .00          .00       122,261.90        -17,947.96
   1852110093522000 6118          .00       .00          .00           240.00           -240.00
   1852110095422000 6100          .00       .00          .00        25,638.65        -25,638.65
   1852110099522000 6140          .00       .00          .00         1,172.50         -1,172.50
   1852110099522000 6146    36,068.67       .00          .00        45,404.06         -9,335.39
   1852115893522000 6100        21.82       .00          .00           257.60           -235.78
   1852210093422000 6121          .00       .00          .00           114.92           -114.92
   1852210099522000 6146     1,301.72       .00          .00         2,087.49           -785.77
   185223VO93522000 6100          .00       .00          .00         2,440.39         -2,440.39
   1852310099522000 6146       857.86       .00          .00         3,799.06         -2,941.20
   1852360099522000 6146        24.20       .00          .00            65.27            -41.07
   185236ED93422000 6100          .00       .00          .00           228.94           -228.94
   1882110095431000 6100          .00       .00          .00         8,137.26         -8,137.26
   1882110099531000 6140          .00       .00          .00           419.59           -419.59
   1882110099531000 6142          .00       .00          .00        40,613.08        -40,613.08
   1882110099531000 6146     6,239.25       .00          .00        13,048.57         -6,809.32
   188213AP94231000 6100          .00       .00          .00            88.75            -88.75
   1892110095499000 6100          .00       .00          .00            15.00            -15.00
```

This report is used to view the accounts that have expenditures that exceeded the budget. This report will show budget, encumbrances, expenditures, and overall account balance for each account.

6 Budget

6.1 Budget Instructions

6.1.1 Campus Budget Allocations

The Per Pupil Allocation for each of the district's schools is recommended by the Budget Committee to be approved by the Board of Trustees. The projected enrollment for each campus is multiplied by the Per Pupil Amount to determine the Per Pupil Allocation.

The Planning Department and Assistant Superintendents determine the projected enrollment figures. The Budget Office calculates the Per Pupil Allocation and distributes the information to the campuses for budget submittal. Naturally, there will be differences between the projected and actual enrollments. **The schools will initially budget only 90% of the projected budget amount**. The remaining 10% is held in reserve.

Coordinate any furniture requests with the Purchasing Agent.

6.1.1.1 October 1 Adjustment

On October 1 of each year a settle up is done to adjust for actual enrollment as compared to the original projected enrollment, and to fund the remaining 10% to the campus. The Budget Office will make all adjustments to budget unit 198X-11-00-XXX-99-000 and host account 6300. Generally, the campus will receive an increase to their budget in October; however, if actual enrollment falls short of the original projections, the campus budget could experience a decrease. Each school will receive an email as notification when the budget adjustments have been posted for the October 1 Adjustment. At this point, campuses can submit budget amendments to move the settle up funds to budget units as needed.

6.1.1.2 Rollover

Campuses will continue to rollover unexpended Per Pupil Allocation funds to the next school year. This adjustment will be made in January of each year after the audit is approved and all audit adjustments are complete. These funds may be used for one-time purchases or as a supplement to the campus' current year budget. These funds will be added to budget unit 198X-11-00-XXX-99-000 and host account 6300. Each school will receive an email as notification when the budget adjustments have been posted for the Rollover. At this point, campuses can submit budget amendments to move the settle up funds to budget units as needed.

6.1.2 Departmental Budgets

Generally, all departmental units will prepare their budgets on a constant dollar amount consistent with the prior year budget. The Business Office will provide each department with the initial budget amount. Any new budget requests should be submitted to the appropriate Assistant Superintendent or Division Head on a Budget Request Form.

Once the request is approved by the Assistant Superintendent or Division Head, it is submitted to the Budget Committee for consideration. When the Budget Committee approves the request, it is included in the recommendation to the Board of Trustees. **If the request is not clearly listed in the Budget Changes, it is not approved**. To access the **Budget Request Form**:

- Select **'My Computer'**
- Select **'O Drive'**
- Select **'Business Office'**
- Select **'Budget'**

6.1.2.1 Terminating Contracts

Before taking action to terminate or void a contract, contact the Executive Director of Administrative Services.

6.1.2.2 New Contracts

The Superintendent, or his designee, is designated as the "authorized" signature for all contracts.   Refer to Purchasing 1.3.4 for the process.

6.1.3 Capital Outlay Criteria

When choosing the appropriate account code, the cost of **each item** determines the account code not the total of the purchase order.

Type of Purchase	Cost < $1000	Cost $1000-$5000	Cost >$5000
Library Books	6329	N/A	N/A
Musical Instruments	6393	6393	6638
Computer Technology	6399	6398	6635
Furniture	6399	6394	6639
General Equipment	6399	6394	6639
Vehicles	N/A	6641	6631

6.2 Use of Public Funds

Pursuant to Article III, Section 52 of the Texas Constitution: School districts, as political subdivisions of the State of Texas, are not allowed to grant public money, or things of value or in aid of, to any individual. Refer to 1.4.9 for a list of unallowable expenditures.

Grant funded expenditures follow the same procedures as locally funded expenditures, unless otherwise noted. For a complete list of grant expenditure compliance, see OMB Circular A-87, or the specific TEA program guidelines.

6.3 Description of Funds

6.3.1 Fund 170

Extended School Day

6.3.2 Fund 171

Pre-School Academy

6.3.3 Fund 180

Local Mini-Grants - Donations from companies and individuals for a specific purpose.

6.3.4 Fund 181

Athletics is allocated an allotment of money each year.

6.3.5 Fund 185

Career and Technology

6.3.6 Fund 188

High School Allotment

6.3.7 Fund 189

International Baccalaureate Program

6.3.8 Fund 190

Gifted & Talented (EXPO)

6.3.9 Fund 191

Fine Arts is allocated an allotment of money each year.

6.3.10 Fund 192

The Bilingual budget is based on the TEA funding for the program.

6.3.11 Fund 193

The Utilities budget is based on prior usage and projected cost increases.

6.3.12 Fund 194

Local FF &E, Replacement and Startup Budget
- For example: Fine Arts, CATE, Major Maintenance, Campus Start-up
- Unexpended funds at year-end rollover to the next year.

6.3.13 Fund 195

The Compensatory Education budget is based on the TEA funding for the program.

6.3.14 Fund 196

The Special Education budget is based on the TEA funding for the program.

6.3.15 Fund 197

Each department is given an allocation to budget each year. The source of this money is a combination of tax collections and state funding.

6.3.16 Fund 198

Fund 198 is used to budget the Per Pupil Allocations for the campuses (except for Fred Moore High School and Davis School). The source of this money is a combination of tax collections and state funding. Unexpended funds at year-end are rolled over to the next year.

6.3.17 Fund 205

Head Start

6.3.18 Fund 211

Title I, Part A

6.3.19 Fund 211-01

Title I, Part D

6.3.20 Fund 224

IDEA, Part B - Formula

6.3.21 Fund 225

IDEA, Part B - Preschool

6.3.22 Fund 242

Summer feeding program

6.3.23 Fund 255

Title II, Part A - TPTR

6.3.24 Fund 263

Title III, Part A - LEP

6.3.25 Fund 265

21st Century – Communities in Schools

6.3.26 Fund 272

Medicaid Administrative Claiming

6.3.27 Fund 277

UNT Title III Nexus

6.3.28 Fund 287

Education Jobs Fund

6.3.29 Fund 288

Summer School – LEP

6.3.30 Fund 309

SSA – Adult Basic Education, Section 231

6.3.31 Fund 312

SSA – Temporary Assistance for Needy Families

6.3.32 Fund 315

SSA – Idea, Part B – Discretionary Deaf

6.3.33 Fund 316

SSA – Idea, Part B - Deaf

6.3.34 Fund 317

SSA – Idea, Part B – Preschool Deaf

6.3.35 Fund 331

SSA – Carl D. Perkins – Career and Technology Basic Grant

6.3.36 Fund 340

SSA – Idea, Part C – Early Intervention Deaf

6.3.37 Fund 385

State Supplemental Visually Impaired

6.3.38 Fund 392

Non Educational Community Based Support

6.3.39 Fund 397

Advanced Placement Incentives

6.3.40 Fund 404

6.3.41 Fund 410

Instructional Materials Allotment

6.3.42 Fund 425

Read to Succeed – License Plates

6.3.43 Fund 429

State Funded Special Revenue Fund

6.3.44 Fund 431

SSA – Adult Basic Education – State

6.3.45 Fund 435

SSA – Regional Day School for the Deaf - State

6.3.46 Fund 446

SSA – Regional Day School for the Deaf - Local

6.3.47 Fund 461

Campus Activity Funds: Campuses may earn commissions on vending machine sales or student pictures. They also may sell agendas, student identification cards, and other items. This extra revenue earned by the campuses is accounted for in the campus activity fund, Fund 461. During the budget process, each campus budgets the amount of revenue that it expects to earn in the next school year. Elementary schools may budget for commissions and recycling. Coke commissions should be coded to sub-object "TL". Secondary schools may budget for commissions, student agendas and student IDs. Coke commissions should be coded to sub-object "TL". For each dollar of estimated revenue, the expenditure budget is increased one   dollar. For example, if a campus expects $2,000 in revenue, it is advanced $2,000 to budget for expenditures. A campus should never spend more money than it earns.

6.3.47.1 Expenditures

Expenditures must benefit the student body and must adhere to State and Board policy and district regulations. Expenditures are subject to purchasing and bid laws.

CAMPUS ACTIVITY FUND – ACCOUNTING PROCEDURES

INFORMATION FOR SPONSORS

The following table is provided as a tool to help Campus Activity Fund sponsors and campus principals determine what expenditures are appropriate. The listing is not all-inclusive, but is designed to provide you with a basis for Campus Activity spending.

APPROPRIATE EXPENDITURES	PROHIBITED EXPENDITURES
Organization or institutional memberships. However, if an individual membership is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity.	Payment of an individual's organization dues or fees (even if school business related.)
School assemblies and field trips.	Reimbursement for luncheons or dinners while attending civic organization's meetings.
Student body social functions.	Purchase of any Gift for any person or organization; this includes gift certificates, retirement gifts, flowers, holiday gifts, and food gifts. Gift of public funds are prohibited under Article III, Section 52 of the Texas Constitution.
Awards such as plaques, caps, certificates, in recognition of students, staff, or volunteers for services to the school.	Extravagant or high-priced awards such as watches or other jewelry.
Incentives for student involvement	Payment of an individual's bills.
Training for staff.	Donations to individuals, organizations, or scholarship funds.
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Improvement of campus and site facilities such as bulletin boards, signs, and flags.	Payment of expenses of spouses or other non-employees.
Supplementing of student organizations' activities.	Appreciation and fund raising dinner tickets.
After-hour Security.	Abuse of number of appreciation meals furnished to staff.
District approved attendance and travel costs for employees.	Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation.
Award presentations for students, volunteers, or district employees.	Any other expenditure prohibited by federal or state law, TEA or Board Policy.

6.3.48 Fund 890

Student Groups Activity Fund
The money deposited into this fund is raised by student groups. A student group is   a group of students that elects officers, holds meetings, and records minutes i.e., Student Council, Drill Team, Cheerleaders, Baseball, Golf, and Tennis. These groups are primarily extra-curricular. The money deposited into this fund is deposited at the Business Office, and subject to purchasing rules.

6.3.49 Fund 865

Student Activity Fund
At the end of each year, the district's external auditor examines each campus' student activity checkbook. The auditor records the year's activity in Fund 865. The money that is deposited into and spent from the checking account is money raised by student groups. A student group is a group of students that elects officers, holds meetings, and records minutes. Examples would be Student Council, Drill Team, Cheerleaders, Baseball, Golf, and Tennis. Money raised by classes (for example, Science, French, Math) should not be deposited into the student activity fund checkbook. Student activity funds are not budgeted with the central office.   Each group has money to spend as it deposits money it has earned. Separate records should be kept for each student group. No student group should be allowed to be in the negative.

6.3.50 Fund 876

Denton Public School Administrators
These funds are held in a custodial capacity for this organization.

6.3.51 Fund 885

Sunshine Funds
The Sunshine Fund is an agency fund established for the purpose of conducting social activities related to the campus staff. Examples include baby showers, birthday celebrations, holiday parties, and other occasions. This is a fund to be used at the option of the campus.

6.4   Budget Amendments and Transfers

A budget amendment occurs when a campus or department requests for their overall budget to be increased. This requires approval from the Board of Trustees. A budget transfer occurs when a campus or department needs to move funds from one host account to another in order to make funds available for spending. To complete a budget amendment or transfer, please complete the following process:

1. Complete the **Budget Amendment Request Form**. To access the form:
   - District Website – www.dentonisd.org
   - Click **'sign-in'** in the upper right hand corner
   - Enter your **ID** and **password**
   - Click on the **'Departments'** tab
   - Click on **'Business Office'**
   - Click **'Forms'**

- Scroll down to **'Budget'**
- Click on the **'Budget Amendment Form'**

DENTON INDEPENDENT SCHOOL DISTRICT
Division of Administrative Services
BUDGET AMENDMENT REQUEST

All items must be completed. Please use separate sheets for each fund and **highlight any numbers that need**
to be created.

Send request to: Business Office

Campus/Department Name	Org. Number
Principal/Director Signature	Date (month, day, year) **NUMBER**
Grants Approval (if applicable)	

I request the following amendments to my budget:

| **Account Number** | –AMOUNT– | |
Please include the appropriate budget numbers in the following format:	DECREASE	INCREASE
TOTAL	-	0.00

2. Complete the budget amendment form by entering the organization number, the date, the campus or department name, the accounts that funds need to be moved from and to, as well as a description of why funds are being moved. Once

completed, the form should be signed by the budget manager and sent to the Business Office for processing.

3. Budget amendments that are received in the Business Office by Thursday at 5 pm, will be processed by the following Monday at 5 pm. Budget Amendments should be directed to the following areas within the Business Office
   - Grant Budget Amendments – Grants Supervisor
   - Budget Amendments for Funds 461 and 890 – General Accountant
   - Budget Amendments for all other funds – Budget Coordinator

6.4.1 Grant Budget Amendments

Budget amendments for grant funds require additional documentation prior to processing. A copy of the completed budget amendment through the Texas Education Agency's web expenditure reporting website is required to accompany the completed Budget Amendment form.

6.5 Capital Assets (Fixed Assets)

Capital assets have a unit cost of $5,000 or greater.
   - Campus/department budgets should use account code 66XX, when entering purchase orders
   - Child Nutrition, Concessions, Print Shop, Health Insurance and Worker's Comp record the purchase of capital assets directly to the asset account, not account code 66XX

6.5.1 Disposal of Capital Assets

The district has a Board policy in place for the disposal of capital assets, which requires Board approval. To have an item disposed or declared surplus, please complete the following process:

1. Complete the **Fixed Assets Add/Delete Form**. To access the form:
   - District Website - www.dentonisd.org
   - Click **'sign-in'** in the upper right hand corner
   - Enter your **ID** and **password**
   - Click on the **'Departments'** tab
   - Click **'Business Office'**
   - Click **'Forms'**
   - Scroll down to **'Accounting'**
   - Click on the **'Fixed Assets Add/Delete Form'** button
2. Complete the Fixed Assets Add/Delete Form and have the campus/department supervisor sign. The form is then submitted to the Business Office.

6.5.2 Disposal of District Property/Surplus Property

The district uses several methods to dispose of district property that is obsolete or unfit for use. Do not place usable items, as well as the items listed below, in the trash. Usable items can be transferred to another location within the district. Consumable items of nominal value can be placed in the trash. District property

cannot be given away, donated, sold by staff, or sold to staff.

- Computer Technology, including peripherals, once declared surplus by the Technology division, are to be disposed of by either on-line auction or removed from the district by the bid approved disposal vendor. The disposal vendor must meet all DoD and EPA guidelines. The disposal is coordinated by the warehouse and technology repair department. Usable technology equipment is first submitted for an on-line auction. If the equipment does not sell at auction, it is offered to the disposal vendor. Unusable equipment is gathered and offered to the disposal vendor.
- Other equipment, once declared surplus by the governing body, is offered for sale using an on-line auction. The auction is coordinated by the warehouse supervisor. Equipment that does not sell is stripped of all metal and properly disposed of. The metal is sold as scrap to a scrap vendor.
- Furniture that has been deemed unusable by the district and declared surplus property by the governing body is offered for sale using an on-line auction. The furniture that does not sell at auction is stripped of all metal and properly disposed of. The metal is sold as scrap to a scrap vendor.
- Buses are sold using an auction. When buses have been declared surplus by the governing body, the district joins the City of Denton's auction. If the buses do not sell at auction, the engine is cut so that it cannot be used and a hole is punched in the frame. The bus is then sold as scrap to a scrap vendor.
- Maintenance and other vehicles, once declared surplus by the governing body, are turned over to the transportation department and added to the City of Denton's auction.

6.6 Budget Submission

6.6.1 General Fund Budgets

Expenditure Budget Worksheet for General Fund (1**X) – The total should equal the budget assigned to you. If you have more than one organization, print and sign each organization separately. The principal or department head should sign the bottom of the last page.

6.6.2 Campus Activity Fund

Upon submission of the Revenue and Expenditure Budget Worksheet – 461, the Budget Office will enter the requested budget amounts into eFinancePLUS.

6.6.3 Revenue and Expenditure Budget Worksheet – 461

Revenue and Expenditure Budget Worksheet – 461 – You do not need to enter these amounts into eFinancePLUS. Therefore, you will write the amounts on the worksheet. To access the Revenue and Expenditure Budget Worksheet – 461,

- District Website - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**

- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Budget'**
- Scroll down to 'Revenue and Expenditure Budget Worksheet – 461'

- Notes:
  - Have the principal or department head sign the bottom of the form.
  - Donations are not budgeted

6.6.4 Internal Service/Enterprise Fund Budgets

Internal Service/Enterprise Fund Budgets – (HCT, Print Shop, Child Nutrition, Concessions)

Expenditure Budget Worksheet for Fund (7**X) – The department head should sign the bottom of the last page.

6.6.5 Revenue Budget Worksheet for Fund (7**X)

Revenue Budget Worksheet for Fund (7**X) – The revenue budget should be entered into the eFinancePLUS software. The department head should sign the bottom of the last page.

6.7 eFinancePLUS Budget Submission Instructions
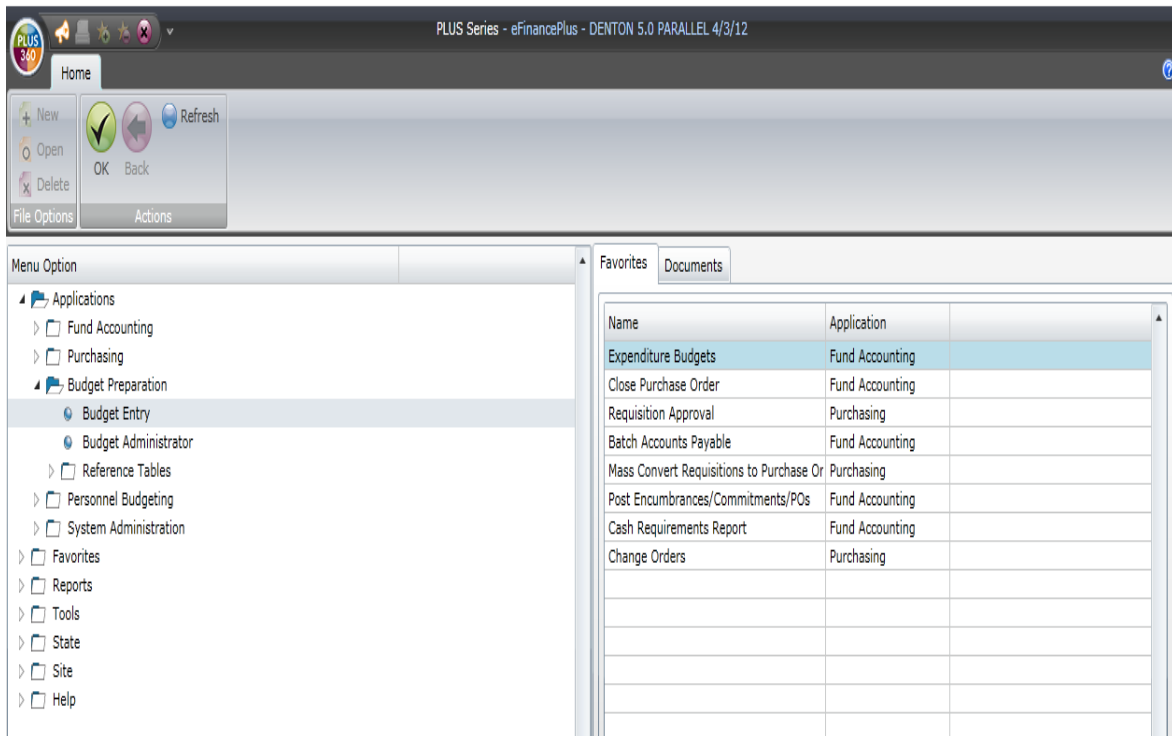
1. Select **'Applications**'
2. Select **'Budget Preparation'**
3. Select **'Budget Entry'**

4. Select the **'Requested'** button under the expenditure heading.

5. Enter **Budget Unit** "XXXXXXXXXXXXXXXX."
   o For example: 198X110010499000.
6. In the **'Account Field'** enter "??00" to select all host accounts.
   o Note - Budget amounts are to be entered in the "Requested Base" column. **Amounts should be entered only in Host accounts, i.e., 6200, 6300, 6400, 6500 or 6600.**
7. Select **'Find'**

8. Enter the budgeted amount in the **'Requested Base'** column. Remember to only enter your budget into the host accounts, i.e., 6200 6300, 6400, 6500 or 6600.
   ~~Use host account 6000 for 461~~
9. Select **'OK'** to save your work and to total your entries.
   - If additional funding in excess of your allocation is being requested, submit a Budget Request Form (On the "O" Drive) to the appropriate Assistant Superintendent or Division Head.
   - Continue this process until all host accounts and budget units have been entered.
   - If you need an account that isn't set up, please send an email to the Business Office.
10. Select **'Print'**

6.7.1 Printing a Requested Expenditure Budget Worksheet

1. Go back to the main screen and select **'Reports'**
2. Select **'Budget Preparation'**
3. Select **'Expenditure'**
4. Select **'Requested Worksheet'**
5. Enter the appropriate Budget Unit selecting a specific Fund and/or Organization, or leave it blank for all accounts. You may also select "??00" for only the host accounts.
6. Select the option for printing notes and click **'OK'**
7. Select **'Screen'** and **'OK'**. The report should appear in Adobe. Print the PDF report from Adobe. You should also be able to click **'Back'** and **'Refresh'** and the report should appear in the Document List.

6.8 Facility Rentals

The district facilities may be rented by the general public. The Coordinator of Facilities and Utilities shall coordinate all non-athletic rentals of district facilities.

6.8.1 Process for Renting Non-Athletic Facilities

The process for renting a district facility is as follows:
1. All potential renters must complete the Facility Rental/Use Request Form and submit the form to the campus. To access the Facility Rental/Use Request Form:
   - **District Website** - www.dentonisd.org
   - Click on the **'Departments'** tab
   - Click **'Operations'**
   - Click **'Facility Rental Form'**
2. Rental forms must be approved by the campus Principal or their designee.
3. Upon approval by the campus Principal, copies of the Facility Rental/Use Form and renter's insurance policy are forwarded to the Coordinator of Facility Rentals.
4. The Principal will notify the custodial staff that the campus has been approved for rental by giving them a copy of the rental form.
   - The Head Custodian relays the information to the campus custodial staff to see who would like to work the event.
   - Once it is determined who will work the event, the custodian completes a Comp/Rental Form and sends the information to the Supervisor of Housekeeping for approval.
   - Upon approval, the Comp/Rental Form is then emailed to the Payroll Department to inform the District who has rented the building.
   - The Payroll Department then charges the responsible party for paying the employee.
   - The custodial staff opens/closes the building and maintains the cleaning while there. The custodial staff is available to assist the individuals who have rented the building.
5. The Principal will submit a HVAC heat ticket for utilities.

6. **Payment is made in advance** to the Coordinator of Facilities.
7. The Coordinator of Facilities will issue a receipt and deposit the rental payments weekly.
8. All long-term rentals must be paid prior to each individual occurrence.
9. Long-term rentals may be for one year from the date of the contract. The Principal will re-evaluate the rental after a year and make the determination that a new contract may be issued.

6.8.2 Process for Renting Athletic Facilities

The process for renting a district facility follows:
1. All potential renters should contact the Athletic Department for use of Athletic facilities
2. The Rental Form can be picked up at the Athletic Department or the form can be emailed or faxed.
3. Once the Rental Form is returned, a fee is determined based on the dates and type of use.
4. The Athletic Department will email or call the coaches and campus person responsible for the calendar to see if they are interested in having their facility used or if there are any potential conflicts.
5. If the rental is approved and signed by the person at the Campus (Principal, or calendar person) then the Athletic Department will contact the renter and let them know it has been approved and the cost.
6. The person at the campus level that is responsible for requesting Heat or Air and submits a request to HVAC for the event.
7. The Athletic Department maintains a calendar for each campus. Once a rental is approved, the rental is placed on the calendar so that the location will not be double booked.
8. The Rental Form is then placed in a folder for that campus until event is ready to be billed after the event.
9. When an event is over, the Athletic Department will contact either the Supervisor of Housekeeping, or the campus head custodian, regarding hours that need to be billed for District custodians.
10. If the campus has the District contracted housekeeping service, then we contact that head custodian regarding hours that need to be billed for custodians. If renter and custodians agree on hours to be billed then we proceed with billing, if not then we work out the questions and then bill.
11. A Facility Calculation Worksheet is filled out to bill for Facility Fee, Custodian, and if field lights are used we bill for that (Football fields $55 per hour, Softball, Baseball, Tennis $25.00 per hour). This is mailed to the renter.
12. The bill and facility fee sheet are placed in a Pending payment folder until the bill is paid.
13. When we receive the check it is deposited in Rental Account 197X00AF00000000-5743 to pay for Facility Fee and Custodians. If electricity fee is charged it is deposited in account 193X510082199000-6257.
14. After deposit is made, make copies of deposit and Facility Rental Bill and send to the accounts receivable clerk at the Business Office to be posted to correct accounts written on the Facility Rental Bill.

15. When the posting is received from the business Office it is attached to packet and filed in our Facility Rentals for that month.
16. If it is a campus that used Service Solutions then a memo with a copy of the deposit, Facility Rental Bill and an invoice from Service Solutions for Custodians is then sent to the grants accountant in Business Office so that the invoice can be paid.

6.8.3 Fee Schedule

*Utility A: Those groups whose members are comprised of students, staff, professional employees and campus-registered booster clubs/PTA parents of the District whose activities benefit the schools, students, or teachers (e.g., campus-registered student clubs, teacher organizations, PTA, booster clubs, choir, band). All DISD Community Education sponsored class session's fall within this group.

*Utility B: Youth service organizations as described in the paragraph below that are sponsored by non-profit organizations may use cafeterias or elementary activity centers during the school operational hours of 3:00 pm to 9:00 pm at no charge, provided that no additional custodial cleanup is needed. If use is outside of this time frame or for any other facility than listed, an additional established fee for utilities and custodial service may be required.

Youth service organizations are described as those groups, a majority of whose members reside or work within the community and whose regularly scheduled meetings are normally held within the community, that serve, benefit, and contribute to the welfare of the youth of the community (e.g., scout groups, YMCA, community youth sports associations, non-profit cheerleading groups, Special Olympics, church youth groups, non-curriculum student groups).

Utility C:Civic organizations – those groups, a majority of whose members reside within the community, that meet community needs, interest and diversions (e.g., Rotary Club, Chamber of Commerce, homeowners associations, recreational clubs, non-curriculum student groups).

Governmental organizations – those governmental groups and municipal governing bodies whose location and jurisdiction is contained in whole or in part within the community (e.g., Councils of Government, TWU, UNT).

Church organizations – those churches and church groups, a majority of whose members reside within the community.

Political organizations – those groups whose purpose or purposes, primary or secondary, is the furtherance of a political candidate, ideal or aspiration. Use of DISD facilities by political organizations shall be restricted to the conduct of elections held in accordance with state or federal laws and to activities which are required by law and associated with the conduct of those elections.

Organizations or businesses – without non-profit tax status, may use facilities for an

established fee covering utilities, custodial services and normal wear and tear. This would include: dance schools, national organizations, governmental groups, during any occasion where admission is charged, etc. Note: This would include teachers/coaches who choose not to utilize the Community Education Program for the scheduling of camps/classes for which they charge an enrollment fee.

*NOTE: Staff sponsors and non-profit groups who use school facilities for private profit or commercial purposes (basketball camps, private dance classes, etc.) shall be required to pay all charges normally assessed for class C use.

Facility	Utility Status A	Utility Status B	Utility Status C (Subject to annual update)
Cafeteria:			
High School	N/C	$75/hr	$125/hr
Middle School	N/C	$50/hr	$100/hr
Elementary Schools	N/C	$25/hr	$50/hr
CH Collins	N/C	$25/hr	$50/hr
Gymnasium:			
Ryan High School/Guyer High School	N/C	$100/hr	$150/hr
Denton High School	N/C	$75/hr	$125/hr
Middle Schools	N/C	$50/hr	$100/hr
Elementary Schools	N/C	$25/hr	$50/hr
Auditorium:			
Ryan High School/Guyer High School	N/C	$75/hr	$100/hr
Denton High School	N/C	$100/hr	$125/hr
Middle Schools	N/C	$50/hr	$75/hr
Lecture Hall/Dance Studio:			
High Schools	N/C	$25/hr	$50/hr
Classrooms: (Classrooms not normally rented)			
High Schools	N/C	$20/hr	N/A
Middle Schools	N/C	$15/hr	N/A
Elementary Schools	N/C	$10/hr	N/A
Central Services/Annex	N/C		
Utility Start-up:	N/C	$75/event	$75/event
Unoccupied hours (including completion fields)			

| Custodial/Supervision Fees: | N/C | $20/hr | $20/hr |

There will be an additional charge of one hour before and one hour after rental.

6.9 Insurance

6.9.1 Property

The district's property coverage applies only to property owned by the district. Personal property is not covered under the district's policy.   If there is a question regarding coverage, please contact the Business Office.

6.10 Private Lessons

Private Lesson fees are paid directly to the teacher by the students. Private lesson teachers are accountable to the Fine Arts Director, are fingerprinted and background checks are conducted. The teacher's rate of pay is $17.00 for a ½ hour lesson. In addition, teachers are required to pay a $25.00 fee per semester to teach in small practice rooms on the Denton ISD campuses. The Fine Arts Department Secretary is responsible for:

- Collecting the fees from the teachers
- Completing a Fine Arts Deposit Ticket,(coding the deposit to the Building Use Fee Revenue Account)
- Submitting the fees and the Fine Arts Deposit Ticket to the Business Office.

District employees are not allowed to provide private lessons to their students on campus.

6.11 Refunding Procedures

6.11.1 Extra Curricular Co-Curricular Activities

6.11.1.1 Deposits Made To Campus Checkbooks

6.11.1.1.1 Deposit of Refund Check from Organization

1. Deposit the refund check into the campus checkbook account.
2. Issue a check for "cash" from the campus checkbook indicating on the check the purpose of the cash. (Two people should go to the bank to cash the check.)
3. Send a note home to the parents stating that the money will be sent home in a sealed envelope. Ask the parent to sign the note and return to the teacher.
4. Once the note from the parents has been returned to the teacher, the cash can be sent home to the parents.
5. Create a sign sheet with a list of student's names. The student must sign that he/she received the cash. Place the cash in a sealed envelope and write the parents name on the envelope.   Staple the envelope to the student's planner/agenda.
6. The original student sign sheets and signed parent notes must be sent to the campus secretary/bookkeeper for audit purposes.

6.11.1.1.2 Refund of Cash from Students

1. Send a note home to the parents stating that the money will be sent home in a sealed envelope. Ask the parent to sign the note and return to the teacher.
2. Once the note from the parents has been returned to the teacher, the cash can be sent home to the parents.
3. Create a sign sheet with a list of student's names. The student must sign that he/she received the cash. Place the cash in a sealed envelope and write the parents name on the envelope. Staple the envelope to the student's planner/agenda.
4. The original student sign sheets and signed parent notes must be sent to the campus secretary/bookkeeper for audit purposes.

6.11.1.2 Deposits Made to Fund 461

6.11.1.2.1 Refund Check from Organization or Student Funds

1. Send a note home to the parents stating that money will be sent home in a sealed envelope for an event that has been cancelled. Ask the parent to sign the note and return to the teacher.
2. The secretary/bookkeeper enters a check request for cash, in the amount of the deposit, using the school's petty cash vendor (i.e., principal/secretary). A copy of the deposit ticket and the signed notes from the parents should be attached to the check request. Once the check is received from the business office, cash the check. (Two people should go to the bank to cash the check.)
3. Create a sign sheet with a list of student's names. The student must sign that he/she received the cash. Place the cash in a sealed envelope and write the parents name on the envelope. Staple the envelope to the student's planner/agenda.
4. The student sign sheets must be returned to the campus secretary/bookkeeper. The secretary/bookkeeper will send the original student sign sheets to the business office to be attached to the original check request. (Make a copy of the forms for the campus as proof of refund for audit purposes.)

6.11.1.3 Cash Advances for Student Travel

All cash advances should be returned to the appropriate Secretary/Bookkeeper. The Secretary/Bookkeeper will return the cash advance to the Business Office

1. When the event is rescheduled, the secretary/bookkeeper will enter a new check request for the cancelled event.
2. For checks that have been cashed to purchase water and snacks, return receipts with cash to the appropriate secretary/bookkeeper. They will return the cash to the business office for processing and code the receipts to appropriate accounts.

6.11.2 Fines

6.11.2.1 Lost Library Books

Fines collected from lost library books should be accounted for in the Campus Activity Fund (Fund 461). Fines should be submitted (weekly) to the campus

secretary/bookkeeper for deposit. The secretary/bookkeeper is responsible for:
- Collecting the fines from the librarian
- Completing a Campus Activity Funds Deposit Ticket, (coding the deposit to the library revenue account)
  - Example: 461X-00-30-XXX-00-000 – 5749
- Submitting the Campus Activity Fund Deposit Ticket to the Business Office.

Should a refund need to be issued:
- Set up a vendor for the person who is to receive the refund
- Enter a check request from the appropriate expense code in Fund 461X (previous year and current year refunds):
  - Example: 461X-12-00-XXX-99-000 – 6499

6.11.2.2 Lost Textbooks

Each campus has a "textbook coordinator" and many times the textbook coordinator is the campus secretary. The textbook coordinator is responsible for all books on their campus.

The district is allocated textbooks from the State of Texas and provides each student with a book for each class. The district cannot provide more than one book per student, and cannot provide books, not adopted by the district. The textbook coordinator uses TipWeb to order books and a password is needed for access. Contact the Director of Student Support Services for access.

Textbooks will be lost. To account for lost/destroyed textbooks, the Director of Student Support Services:
- Performs a physical inventory of all books. The inventory is conducted in May with the campus textbook coordinator present.
- Reconciles the campus textbook inventory. The district takes the beginning inventory of textbooks, adds the books that are delivered and subtracts the books that are picked up resulting in a new textbook inventory balance.
- Submits a list of the lost/destroyed textbooks to the campus textbook coordinator at the end of May or the beginning of June. The list details the charges for any books.
- Gives the campus until August to find the lost/destroyed textbooks.
- Reconciles the updated inventory, and adjusts the charge for the lost/destroyed textbooks.
- Submits to the State of Texas and the Business Office the list of the lost textbooks.

If the collection of fines has not been adequate to cover all charges, the principal, via email or budget amendment, submits to the Business Office, instructions as to which account to access for the remaining balance.

By law, fines collected for lost/destroyed textbooks are to be deposited into a textbook account and can only be used for textbooks. Fines collected from lost/destroyed textbooks should be accounted for in the Campus Activity Fund (Fund

461). **Do not use the campus checkbook for Textbook activity**. The secretary/bookkeeper is responsible for:
- Collecting the fines from the students
- Completing a Campus Activity Funds Deposit Ticket, (coding the deposit to the textbook revenue account)
    - Example: 461X-00-TB-XXX-00-000 – 5748
- Submitting the Campus Activity Fund Deposit Ticket to the Business Office.

Should a refund need to be issued:
- Set up a vendor for the person who is to receive the refund
- Enter a check request from the appropriate expense code in Fund 461X
    - Example: 461X-11-TB-XXX-99-000 – 6499

6.12 Year End Procedures

6.12.1 Purchase Orders

All purchase orders need to be completed before June 30, XXXX. The merchandise must be received and the pink copy submitted to the Business Office. If the merchandise ordered cannot be received by June 30, the company must be contacted and the purchase order cancelled. The pink copy will then need to be submitted to the Business office to be liquidated. If you are unsure that you have an outstanding purchase order, you can run an Encumbrance Status Report in Finance Plus.

6.12.1.1 Encumbrance Status Report

1. Sign in to **'FinancePlus'**

2. Select **'Reports'**
3. Select **'Fund Accounting'**
4. Select **'Financial Statements'**
5. Select **'Encumbrance Status Report'**

6. Select **'Sort Option: Encumbrance Number'**
7. Click **'OK'**

8. Tab down to the **'Year Field'**, and enter the year for your campus/department:
   - Click the drop-down box
   - Select the year wanted for the report
9. Click **'OK'**

Print - DENTON 5.0 PARALLEL 4/3/12

PURCHASE ORDER STATUS REPORT

Destination
- ○ File
- ⦿ Screen
- ○ Excel

File Options

File Name H:/rpt/encstat1.rpt

Excel Options

Data Option No Totals ▼

☐ Run in the Background

OK   Back

10. If the screen ask you if you want to subtotal by encumbrance, click **'OK'**
11. Select **'Screen'**
12. Click **'OK'**

SELECTION CRITERIA: encledgr.yr='12' and encledgr.key_orgn like '19724100728%'

PURCHASE OR	BUDGET UNIT	ACCOUNT	PROJECT	ACCOUNT	VENDOR DATE	NAME DESCRIPTION	SALES TAX USE TAX	ORIGINAL PAYMENTS	CHANGE BALANCE
12000108-05	1972410072899000	6269			1015778 05/27/11	OCE NORTH AMERICA, INC. ADMINISTRATIVE SERVICES C	0.00 0.00	1336.00 1002.02	0.00 333.98
TOTAL 12000108							0.00 0.00	1336.00 1002.02	0.00 333.98
12001421-01	1972410072899000	6396			015539 07/25/11	FEDERAL EXPRESS CORP OPEN PO - SHIPPING CHARGE	0.00 0.00	600.00 207.08	0.00 392.92
TOTAL 12001421							0.00 0.00	600.00 207.08	0.00 392.92
12002068-01	1972410072899000	6395			073873 08/12/11	WAREHOUSE 20 LB WHITE LEGAL PAPER	0.00 0.00	39.60 31.19	0.00 8.41
12002068-02	1972410072899000	6395			073873 08/12/11	WAREHOUSE OPEN PO FOR 20 LB 8.5 X 1	0.00 0.00	1112.00 875.81	0.00 236.19
TOTAL 12002068							0.00 0.00	1151.60 907.00	0.00 244.60
12002795-01	1972410072899000	6299			041556 08/29/11	RYBURN, JASON OPEN PO FOR COURIER SERVI	0.00 0.00	1400.00 840.00	0.00 560.00
TOTAL 12002795							0.00 0.00	1400.00 840.00	0.00 560.00
12003098-01	1972410072899000	6269			1010525 09/01/11	OCE-IMAGISTICS OPEN PO FOR BUSINESS OFFI	0.00 0.00	996.00 256.31	0.00 739.69
TOTAL 12003098							0.00 0.00	996.00 256.31	0.00 739.69
12007700-01	1972410072899000	6411			042749 11/15/11	TASBO REGISTRATION FOR THE ANNU	0.00 0.00	4260.00 0.00	0.00 4260.00
TOTAL 12007700							0.00 0.00	4260.00 0.00	0.00 4260.00
12007915-02	1972410072899000	6411			084085 11/17/11	DEBORAH MONSCHKE MEALS -	0.00 0.00	136.00 0.00	0.00 136.00
12007915-03	1972410072899000	6411			084085 11/17/11	DEBORAH MONSCHKE MILEAGE -	0.00 0.00	248.75 0.00	0.00 248.75
TOTAL 12007915							0.00 0.00	384.75 0.00	0.00 384.75
12008098-01	1972410072899000	6411			042749 11/28/11	TASBO REGISTRATION FOR THE ANNU	0.00 0.00	710.00 0.00	0.00 710.00
TOTAL 12008098							0.00 0.00	710.00 0.00	0.00 710.00

The purchase orders on this report are outstanding (they have not been paid or liquidated) purchase orders that include the budget unit entered in the report information.

It is the responsibility of the campus secretary/bookkeeper to follow up on the purchase orders.

Prior to leaving the campus for the summer break, submit the encumbrance status report with notes regarding the outstanding encumbrances to Accounts Payable.

6.12.2 Petty Cash

Campuses and departments must return the original amount of petty cash issued to the petty cash custodian to the business office before leaving for the summer or closing the current fiscal year. A final check requisition must be submitted. No receipts will be accepted. The new petty cash check will be issued when the custodian returns to campus for the next school year.

6.12.3 Deposits

Any remaining checks/cash are to be deposited before June 30. Submit these monies with the Deposit Reconciliation Form and Deposit Ticket to the Accounts Receivable Bookkeeper in the Business Office. Any checks received in July/August for the previous fiscal year must be deposited by August 31st.

6.12.4 Canon Purchase Orders (for click charges only)

Enter all Canon purchase orders for the new school year prior to June 30. The Business office receives invoices for July and August that are to be paid on the new purchase orders. Include a line item with an amount for overages.

7 Payroll

7.1 Employee Absence from Duty Report & Substitute Usage Form

This form is to be completed for each day you are not at your campus. If other campus/department personnel are responsible for filling out these forms for you, please check carefully prior to signing them. This form is used to record all types of absences – sick leave, family illness, death in the family, personal leave and educational leave. Every employee of the district must complete this form for any absence. No changes are allowed once the form has been submitted to the Payroll Office.

Leave will be advanced in total according to the length of your contract. Example: Leave is advanced for teachers, working contracts less than 200 days, as 5 days state (personal leave) and 5 days local (sick leave). This leave will be advanced in August of each year. Please refer to the Denton ISD Employee Handbook for more information.

Absences for any reason other than personal leave are posted against your local leave first. When local leave has been exhausted, absences will be posted against any state leave. Any days taken beyond your earned local and state leave will be docked from your pay at your current daily rate.

For more detailed information regarding use of sick leave, please refer to the Sick Leave Policy or call the Payroll Department for assistance.

7.2 DISD Sick Bank

During your first three years of employment, campus Sick Bank representatives will ask that you complete a card with your election of whether or not you desire to participate in the Sick Bank. To join the Sick Bank, a one-time donation of 2 days of local leave is required from each member. No other days are required unless the bank falls below the minimum days established in its guidelines. This pool of days is made available to members who meet the requirements of catastrophic illness as outlined in the booklet Sick Leave Bank Policies and Regulations. You can obtain up to 25 days per year for personal illness and 10 days per year for the illness of a spouse or child. Members are limited to a total of 75 days over the course of their employment. You must join during your first three years of employment. For further information, please contact payroll or the Sick Bank representative on your campus.

7.3 W-4 Form

The W-4 form is required by the Internal Revenue Service and must be completed prior to any payment of earnings. This form is used to determine your federal income tax elections from your payroll check. Please read the form carefully or consult your tax advisor in order to determine your claiming status. Changes to your W-4 form can be made at any time and as often as necessary during the school year. All changes should be sent directly to the Payroll Department to assure prompt attention. It is important to remember that any change in your status could affect your federal tax liability.

7.4 W-2 Form

The W-2 form is a statement of monies paid and withheld for the previous tax year and is used in the preparation of your personal income tax return. This form is prepared for you each January and is distributed at your campus no later than the 31st day of that month. If your address changes or if you terminate with DISD, please contact the Payroll Department in order to avoid any delays in the receipt of your W-2.

7.5 Payroll Cutoff Dates Pertaining to Paydays

Payroll cutoff dates pertain only to supplemental pay (workshops, etc.) and for reporting of absences on the Employee Absence from Duty Report & Substitute Usage Form. The cutoff date is usually the 9th of each month, unless this date falls on Saturday, Sunday or a holiday, then the cutoff will be the last work day prior to the 9th. Payday is usually the 20th of each month, unless this date falls on Saturday, Sunday or holiday, then payday will be the last work day prior to the 20th. A copy of the Payroll Due Dates and Pay Dates Calendar is on the Business Office webpage. To access the **Payroll Due Dates and Pay Dates Calendar:**

- District Website - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Payroll'**

7.6 Time Sheets

Paraprofessionals will record their hours worked through the use of an automated timekeeping system. The employee's time should reflect all hours worked and record all absences from work. If the employee performs extra duties for the district, those hours should also be recorded in the automated system. Please note that the employee is responsible for all information recorded on their electronic time sheet. The Payroll Department completes an audit of time sheets prior to payment of wages each month. Any discrepancies will be noted and, in some instances, absences listed without an Employee Absence From Duty Report & Substitute Usage Form will be posted to your available leave.

7.6.1 Clocking Procedures

The following procedures should be observed coming to work and leaving work:

- An employee who is going to be late should notify his/her supervisor as soon as possible.
- Employees must clock in at the beginning of the shift.
- Employees may not clock in over six (6) minutes before the start of their work shift. Employees are expected to start work on time.
- Employees will not clock another employee in or out under any circumstances. Employees involved in such activity will be subject to termination.
- Employees will clock out for lunch and back in at the end of the lunch break. (Paraprofessionals should only clock if they are given a duty free lunch

period.)
- An employee leaving work for any reason and expecting to return before the end of his/her shift must clock out and back in when returning. Any employee conducting personal business off campus while on the time clock will be subject to termination.
- Employees will not clock out before the end of their work shift without prior approval of their immediate supervisor.
- Employees must clock out at the end of the shift.

Additionally, there is a WORD document by Human Resources available on the O drive in the Human Resources Folder with the filename of Time Clock Instructions. This document addresses topics related to timekeeping for our paraprofessional staff in addition to other topics such as District Comp Time and Overtime Policies.

It is illegal for the district or any of its agents to make changes to an employee time record without proper authorization from the employee. There is never an occasion where it is acceptable to change the time record of an employee to give them less time worked for a given period. The Wage and Hour Division of the Department of Labor requires that the district pay an employee for any time the district "allows or suffers" them to work, including unauthorized time that is worked. If an employee clocks in early or stays late, the district may take disciplinary action against the employee for the unauthorized work, but the district must pay or give the employee comp time for that time even if the employee did not have the approval of their supervisor to work.

Employee punches should never be changed even if the change benefits the employee. The timekeeping system record should always accurately reflect the in and out punch times for an employee. If a situation arises that requires an adjustment to extend the hours of an employee for a given day, that adjustment should never be handled by falsifying the in or out punch times. The adjustment would need to be made as a non-chargeable leave entry through the timekeeping system. (Example – If the Superintendent were to send the Central Service's staff home an hour early on a bad weather day, all paraprofessionals would need to clock out at the time they actually left for the day. The Timekeeper at Central Services would make a manual entry in the timekeeping system to add an hour of "Administrative Leave, With Pay" to all affected employees.)

Employees should review their time daily for any missed punches and submit their corrections. Employees should clock regularly every day and not have excessive missed punches. Excessive corrections will be referred to HR and campus administrators for disciplinary action.

Employees would need to review weekly the prior week to determine how much leave time is to be submitted if time from work was missed. Employees should only submit the amount of leave time needed to bring them to 40 hours for the week. One should not submit more leave than is needed. The result in doing so is creating unnecessary comp time. A week should not total more than 40 hours unless it is actual time worked.

If leave is used, then both Employee Absence From Duty Report & Substitute Usage Form and a Timesheet Correction Form are required and they must match. Both forms are available from the timekeeper.

7.6.2 Clocking Instructions for CISCO IP Phones

- Select **'Services'**
- Arrow Down to **'Time-clock Para'**
- Press **'Select'**
- Enter **'Employee ID #'**
- Arrow Down
- Enter **'Password'**
- Press **'Submit'**
- Select **'Clock In'** or **'Clock Out'**
- Press **'Exit'**
- Press **'Cancel'**
- Press **'Exit'** until you get back to the menu

Website for web clocking is - http://ghgpara.dentonisd.org/login.jsp

To make a shortcut on your desktop, after you have the site up, right click your mouse and choose create shortcut and then answer yes to the next screen -**do you want to create a shortcut on your desktop**? Once the icon is on your desktop and you want to rename it, right click on it and choose rename.

You will also clock out and clock in for your lunch time.

7.6.3 Instructions for Viewing and Printing Comp Time Balance Report

- Select '**Supervisor'**
- Select **'Leave Balance Report'**
- Your campus will display
- Click on '**Submit'**
- Scroll Down to **'Printer Friendly'**
- Click **'Print'**
- After printing, Click **'Your Back Arrow Twice'** to **'Return to the System'**

7.6.4 Staff Development

On staff development days, the paraprofessional staff are to receive the required eight (8) hours per day to prevent them from being docked. The district does not want to dock someone due to factors they are unable to control, such as the time schedules of a staff development event they are required to attend.

If a paraprofessional attends an in-district staff development event and is able to clock in/out, they should do so. If a paraprofessional does not get in the required eight (8) hours per day due to scheduling issues related to the event they are attending, the timekeeper should key in an adjustment. The adjustment is coded as educational leave

to bring them up to the required eight(8) hours per day.

- **Example:** Sally from McNair attends a staff development meeting from 8-4 and is instructed to take an hour for lunch. Her hours worked for the day total seven (7) hours. Sally's timekeeper would need to add one (1) hour of Educational Leave to bring Sally to eight (8) hours for the day.

If a paraprofessional attends a staff development event where they are unable to clock in/out, then the timekeeper needs to enter eight (8) hours of Educational Leave for that day.

7.6.5 Timekeeper Role

Timekeepers will be required to make adjustments to employee time in the timekeeping system to correct missed punches and to record an employee request to use leave. Timekeepers should not be making changes to employee time without a Time Sheet Correction form that is signed by both the employee and their supervisor. It is an employee's responsibility to turn in punch corrections and leave requests to the Timekeepers. It is not the Timekeepers responsibility to ensure that an employee has the required number of hours worked for the week. If an employee fails to correct their missed punches or fails to request leave needed to bring them to the required number of work hours for a given week, when the time sheets are submitted to Payroll at the end of the pay period, the employee will be docked for the time they are short during the next payroll cycle.

The timekeeping system can be set up to process schedules for campuses at the discretion of the campus administration. If schedules are set up for employees, the employees are given a 6 minute window before or after their scheduled in and out times to clock. If the employee clocks in or out during this six minute window, their time is rounded to the scheduled start or end time. Several campuses are successfully using the scheduling feature. The use of the scheduling function has eliminated the tenths/hundredths of an hour adjustments per day to an employee's scheduled work hours. The scheduling function is not capable of adjusting the in and out punches for lunch unless an employee takes lunch at the same time each day.

All correction to the timekeeping system must be submitted prior to the end of the pay period and before the timekeeper prints final timesheets. Employees should not submit corrections days after timesheets have been printed as this will cause new timesheets to be printed and corrected copies submitted to HR.

Once timesheets have been printed, signed by all parties and submitted to HR they are final. Do not make any further adjustments or corrections in the timekeeping system. If necessary, please call Stacy in the payroll department with any concerns.

7.6.5.1 Instructions for Printing Monthly Timesheets

- Login to system
- Click on **'Supervisor Tab'**
- Click on **'View Multiple Timesheets'**
- Select **'Your Campus'**

- Select employees you want to print timesheets for by highlighting them.
- Click **'Add'** in the middle to move them to the right side.
- When you have everyone on the right that you want, go to the bottom.
- Enter dates for pay period you want to print. You will use the week end date of the first and last week of the pay period.
  - o **Example:** Pay Period Two - Dates will be from July 27 to August 30. For **'First End Date'** use 8/2/2008 and for **'Last End Date'** use 8/30/2008.A calendar is provided to click on and choose your dates.
- Click **'Submit'** and it will bring up every timesheet for everyone you chose.
- Click **'Print'**
  - o This option will print all four weeks of a pay period on one page for each employee. This option **(all four weeks of a pay period)** will have to be submitted to Payroll each pay period. Depending on the clocking of the employee, all four weeks could be on one page or sometimes two pages.

7.6.6 Supervisor Role

Users with the Supervisor role have access to the following options:

1.

Supervisor

Review Timesheet
Leave Balance Report
Employee Profile
Employee Charge Code
View Multiple Timesheets
Employee Device Charges
Import Employee Schedules
Mass Timesheet Update

7.6.6.1 Review Timesheet

Use Review Timesheet to review or edit an employee's timesheet. When Review Timesheet on the options menu under Supervisor is selected, the screen below is displayed:

1. Opening Timesheets for Approval
   - Select **'A Group'** field displays the first group name listed by default.
   - Select **'Ending Date Field'** displays the ending date for the current week by default. Click this field to display a list all timesheet ending dates in the system.
   - Open All Selected - At this point, you can either select **'specific checkboxes'**, or select **'all employees'**. To select all employees, select either the top or bottom **'Open All Selected Box'**. To open specific timesheets select the appropriate checkboxes, click **'Open All Selected'**.

Review Timesheet			
Select A Group: Accounting ⌄		**Select Ending Date:** 08/07/2007 ⌄	

Select Status:

☐ Approved	☐ Approved w/o Sign
☐ Ready	☑ No Signatures
☐ Unapproved TS in Previous weeks	☐ No Timesheet
☐ Rejected	☐ View All View

Notice: Names with asterisk and in red font mean previous timesheet.

Open All Selected

☐	**EMail**	**Name**	**Status**	**Ending Date**
☐	✉	Anderson,Allison	No Signatures	08/07/2007
☐	✉	Ellison,Edward	No Signatures	08/07/2007
☐	✉	Emp,501	No Signatures	08/07/2007
☐	✉	Emp,505	No Signatures	08/07/2007
☐	✉	Emp,510	No Signatures	08/07/2007

2. Open Single Timesheet – to open a single timesheet, click on the name of the employee. Once the timesheet is open a supervisor can approve a timesheet or open the timesheet.

Approve All | Save | Cancel | Printer Friendly

Employee Name: Emp, 501 ✉									Previous Record | Next Record	

Ending Date: 08/07/2007   Revision: 0
Open Timesheet
Leave Balance   Supervisor: Select Status ▾

		In/Out	Wed 01	Thu 02	Fri 03	Sat 04	Sun 05	Mon 06	Tue 07	Total
		In	07:45a	07:45a	10:39a	07:45a	12:02p	07:45a		
		Out	11:45a	12:02p	12:02p	12:44p	03:00p	12:02p		
		Hours	4.00	4.28	1.38	16.98	2.97	4.28	0.00	33.89

Group	Charge Code	Pay Type	Org	Task#	Wed 01	Thu 02	Fri 03	Sat 04	Sun 05	Mon 06	Tue 07	Total
Accounting	1001 | Payables	Regular Pay	eEMS		4.0	4.28	1.38	6.98	2.97	4.28		23.89
				Total	4.0	4.28	1.38	6.98	2.97	4.28		23.89

Append Comments::
No comments found for this Timesheet.

Employee: Date:
Processed: No   Date:

7.6.6.2 Creating New Timesheets

To create a new timesheet:
1. From the **'Supervisor Menu'**, select **'Review Timesheets'**
2. Using **'The Select A Group Field'** choose the group that the employee belongs to.
3. Use **'The Select Ending Date Field'** to choose a timesheet ending date for the specific timesheet period to create.
4. To create a new timesheet, click the **'Create Timesheet'** link indicated in red. The timesheet is available the next time the employee logs onto the timesheet application.

Employee Name: Ali,Adnan ✉	Previous Record | Next Record
No timesheet	Create Timesheet
Record 1 of 1	

5. If updates are required to an existing timesheet, click the **'Open Timesheet'** link.

Ending Date: 12/23/2005						Revision: 0			
Open Timesheet									
Leave Balance						Supervisor: Select Status ▾			

	In/Out	Sat 17	Sun 18	Mon 19	Tue 20	Wed 21	Thu 22	Fri 23	Total
	In			07:12a					
	Out			03:34p					
	Hours	0.0	0.0	8.4	0.0	0.0	0.0	0.0	8.4

Group	Charge Code	Pay Type	Org#	Task#	Sat 17	Sun 18	Mon 19	Tue 20	Wed 21	Thu 22	Fri 23	Total
			Total									0.0

Comments:
No comments found for this Timesheet.

Employee:	Date:
Processed: *No*	Date:

7.6.6.3 Saving Timesheets

Make appropriate changes to the timesheet opened and click **'Save/Update'**. Once the updates have been saved, click the **'Back to TS Approval'** link to return to the list of timesheets.

Main | Save/Update | Submit | Timesheet Archive | Leave Balance | Printer Friendly | Back To TS Approval | Sign Off

<< Timesheet Ending: 12/23/2005 >>		Period 1 of 2		Revision 0	

Gonzales, Lisa , Being viewed	In/Out	Sat 17	Sun 18	Mon 19	Tue 20	Wed 21
	In			07:12a		
	Out			03:34p		
	Hrs	0.0	0.0	8.4	0.0	0.0

Open All Selected

☐	EMail	Name	Status
☐	✉	Ali,Adeel	Approved by D.M.
☐	✉	Ali,Adnan	No Timesheet
☐	✉	Butt,Muhammad	Approved by D.M.
☐	✉	Cao,Sarah	Approved by D.M.
☐	✉	Chumbley,Christina	Approved by D.M.
☐	✉	Gonzales,Lisa	Approved by D.M.
☐	✉	Harris,Krista	Approved by D.M.
☐	✉	Irshad,Muhammad	Approved by D.M.
☐	✉	Katcher,Jeffrey	Approved by D.M.
☐	✉	Lonakadi,Chaya	Approved by D.M.
☐	✉	Lu,Bin	Approved by D.M.
☐	✉	Mushtaq,Hassan	Approved by D.M.
☐	✉	Rose,Melanie	Approved by D.M.
☐	✉	Tejani,Azmat	Ready

7.6.6.4 Leave Balance Report

Use the Leave Balance Report to review the number of used and unused leave hours for each employee by Group.

1. Select **'Leave Balance Report'** on the options menu under Supervisor. A screen is displayed with a field for selecting a group, and a button for submitting a request to generate a leave balance report of all employees for the selected group.

2. Click on the field to display a list of all valid groups.
3. Scroll through the list to locate the appropriate group name. Click the **'Submit'** button. A generated report is displayed below.

Name	Comp Current	Holiday Taken	Holiday Current	Sick Taken	Sick Current	Vacation Taken	Vacation Current	Balance Date
Ali, Adeel	0.0	0.0	80.0	0.0	21.56	0.0	21.56	01/18/2005
Bashir, Asif	0.0							
Bryan, M. Cathryn	0.0	8.0	72.0	7.0	175.16	1.8	49.08	01/21/2005
Cao, Sarah	0.0	8.0	72.0	0.0	121.66	0.0	83.84	01/18/2005
Irshad, Muhammad	0.0	24.0	56.0	0.0	176.0	27.3	177.22	01/18/2005
Lu, Bin	0.0	3.0	101.0	0.0	176.0	0.0	231.44	01/18/2005
McNutt, Debbie	3.5	8.0	72.0	0.0	176.0	0.0	69.26	01/21/2005
Mushtaq, Hassan		0.0	88.0	0.0	21.56	0.0	21.56	01/18/2005
Tejani, Azmat	0.0	0.0	80.0	0.0	173.34	0.0	233.92	01/18/2005
Wyszomierski, Daniel	-0.01	8.0	72.0	0.0	176.0	25.0	109.46	01/21/2005

7.6.6.5 Printing Monthly Timesheets/View Multiple Timesheets

Purpose: Viewing multiple timesheets for one or more employees over a specified time can be useful in many different scenarios. In the **'View Multiple Timesheets'** mode, supervisors can view multiple weeks on the same screen to analyze the entire pay period's data. Another possible scenario might be to view a pattern of a questionable employee's time charging over a period of time, this option would let you choose as many timesheets as necessary to obtain your desired analysis.

1. Select **'View Multiple Timesheet'** on the options menu under Supervisor.
2. Select a **'Group'** from the drop down box that houses the employee to be assigned the authorized device charges.
3. Select the employee(s) from the **'Employees In Group'** list box. You can select multiple employees by holding down the control key while making your employee selection
4. Select **'Add'**

5. Enter the timesheet ending dates of the timesheets that you would like to view.

6. Select **'Submit'**

Sample view of multiple timesheet option

7.6.6.6 Minutes to Hundredths Conversion Chart

This chart is designed to assist you in the conversion of minutes to hundredths.

Minutes	= Hundredths	Minutes	= Hundredths
01	.02	31	.52
02	.03	32	.53
03	.05	33	.55
04	.07	34	.57
05	.08	35	.58
06	.10	36	.60
07	.12	37	.62
08	.13	38	.63
09	.15	39	.65
10	.17	40	.67
11	.18	41	.68
12	.20	42	.70
13	.22	43	.72
14	.23	44	.73
15	.25	45	.75
16	.27	46	.77
17	.28	47	.78
18	.30	48	.80
19	.32	49	.82
20	.33	50	.83
21	.35	51	.85
22	.37	52	.87
23	.38	53	.88
24	.40	54	.90
25	.42	55	.92
26	.43	56	.93
27	.45	57	.95
28	.47	58	.97
29	.48	59	.98
30	.50	60	1.00

7.7 Paychecks

7.7.1 Monthly Payroll

Payroll information is available in the Employee Access Center the day before payday. Employees with direct deposit will receive an email to their district account notifying them when this information is available. Earnings statements will no longer be printed and distributed. Employees hired prior to July 1, 2010 that currently receive live checks, will receive their paychecks by mail to their home address. All checks must be mailed, **no exceptions**.

7.7.2 Operations Payroll

Checks and direct deposit earnings statements will be distributed to each campus on payday. All operations employees are required to sign for their payroll check and/or earnings statement.

7.7.3 Substitute Payroll

All checks will be mailed on payday to the home address of the employee.

7.8 Paycheck Errors

If you discover an error on your paycheck, please contact the Payroll Department immediately. In most cases, adjustments will be made on the following month's paycheck. You should review each paycheck on payday and resolve any questions you have regarding that check as quickly as possible.

7.9 Direct Deposit

Direct Deposit is a requirement for all employees hired on/after July 1, 2010, except those employees that are paid on the substitute payroll.
- Employees paid on the monthly payroll will no longer receive printed earnings statements on payday. Payroll information is available for viewing and printing through the Employee Access Center.
- Employees paid on the operations payroll will continue to receive printed earnings statements, which will be distributed on payday.
- Currently, direct deposit is not offered to employees paid on the substitute payroll.

7.10 Payroll Deductions

A detail of all deductions, voluntary and involuntary, will be included on your pay stub each month. Professional dues or pledges for United Way will begin in November and be deducted in equal payments for 10 months only. If you terminate prior to the final deduction, the remaining amount will be deducted from your final check.

7.11 Cancellation of Payroll Deductions

Employees must cancel payroll deductions in writing and in person. Cancellation

forms are available in the Payroll Department.

7.12 Tax-Sheltered Annuity 403(B) Plans

Denton ISD offers two savings options to each employee of the district, the traditional pre-tax 403(b) and the after-tax Roth 403(b). If you are interested in participating, please contact the district's third party administrator, National Plan Administrators, at 800-880-2776 for more information.

7.13 Teacher Retirement System of Texas (TRS)

As a condition of employment with the Denton ISD, any employee who works at least 50% of the normal workload for his/her position or who drives at least one state approved bus route must be a member of the Teacher Retirement System.

Each month, 6.4% of your gross salary is deducted and sent to TRS to be credited to your retirement account. This contribution is a tax-deferred deduction from your payroll check. An additional .65% is deducted each month for the TRS Care.

For questions regarding the balance of your account or for other TRS information, contact Teacher Retirement System at 1-800-223-TRST, or write to them at the address listed in Section 7.18, Contact Information.

7.14 FICA

Medicare Tax in the amount of 1.45% is deducted monthly from the check of each employee who was hired after March 31, 1986. This is not Social Security, as the district employees covered under the Teacher Retirement System do not participate in the Social Security system.

7.15 Credit Union Deductions

Denton ISD offers employees payroll deduction for the Denton Area Teachers Credit Union. If you are interested in having your deductions sent directly to DATCU, please contact the Credit Union at (940) 387-8585.

7.16 Educational Leave

In general, Educational Leave funds may not be moved from the 'ED' sub-object during the fiscal year. Account 6100 will act as the host account for all Educational Leave accounts (6112 and 6116 with 'ED' as the sub-object)

7.16.1 Campus Educational Leave

Substitutes for Educational Leave for the campus level will be added to the Fund 198 budgets in 198X-13-ED-XXX-99-000 6112. This funding should be used by the campus for personnel coded to function 11 or 13 – generally teachers. Any excess funds will roll to the next fiscal budget as part of the rollover. The funds may not be moved during the initial budget year; however, the principal may use the remaining Educational Leave funds included in the rollover as needed the following year. Should the Educational Leave accounts become overdrawn; the campus will need to cover the

shortage from their respective Per Pupil Allocation by submitting a budget amendment to transfer funds into the 198X-13-ED-XXX-99-000 6100 account.

7.16.1.1 Pre-Kindergarten Educational Leave

Substitutes for Educational Leave for the campus level will be added to the Fund 198 budgets in 198X-13-ED-XXX-32-000 6112. This funding should be used by the campus for personnel coded to function 11 – generally teachers. Any excess funds will roll to the next fiscal budget as part of the rollover. The funds may not be moved during the initial budget year; however, the principal may use the remaining Educational Leave funds included in the rollover as needed the following year. Should the Educational Leave accounts become overdrawn; the campus will need to cover the shortage from their respective Per Pupil Allocation by submitting a budget amendment to transfer funds into the 198X-13-ED-XXX-32-000 6100 account.

7.16.2 Departmental Educational Leave

Any excess funds not used in the current fiscal year will not roll forward.

7.16.2.1 Curriculum – Fund 197, Organization 940

Substitutes for Educational Leave to be paid from the Curriculum Department Budget will be charged to 197X-13-ED-940-99-000 6112. This funding should be used for personnel coded to function 11 or 13 – generally teachers. Should the Educational Leave account become overdrawn, the department will need to cover the shortage from their respective departmental budget by submitting a budget amendment to transfer the funds into the 197X-13-ED-940-99-000 6100 account.

7.16.2.2 Elementary Curriculum – Fund 197, Organization 941

Substitutes for Educational Leave to be paid from the Elementary Curriculum Department Budget will be charged to 197X-13-ED-941-99-000 6112. This funding should be used for personnel coded to function 11 or 13 – generally teachers. Should the Educational Leave account become overdrawn, the department will need to cover the shortage from their respective departmental budget by submitting a budget amendment to transfer the funds into the 197X-13-ED-941-99-000 6100 account.

7.16.2.3 Secondary Curriculum – Fund 197, Organization 942

Substitutes for Educational Leave to be paid from the Secondary Curriculum Department Budget will be charged to 197X-13-ED-942-99-000 6112. This funding should be used for personnel coded to function 11 or 13 – generally teachers. Should the Educational Leave account become overdrawn, the department will need to cover the shortage from their respective departmental budget by submitting a budget amendment to transfer funds into the 197X-13-ED-942-99-000 6100 account.

7.16.2.4 Elementary Academic Programs – Fund 197, Organization 922

Substitutes for Educational Leave to be paid from the Elementary Academic Program Budget will be charged to 197X-13-ED-922-99-000 6112. This funding should be used for personnel coded to function 11 or 13 – generally teachers. Should the Educational Leave account become overdrawn, the department will need to cover the shortage from their respective departmental budget by submitting a budget amendment to transfer the

funds into the 197X-13-ED-922-99-000 6100 account.

7.16.2.5 Secondary Academic Programs – Fund 197, Organization 939

Substitutes for Educational Leave to be paid from the Secondary Academic Program Budget will be charged to 197X-41-ED-939-99-000 6112. This funding should be used for personnel coded to function 11 or 13 – generally teachers. Should the Educational Leave account become overdrawn, the department will need to cover the shortage from their respective departmental budget by submitting a budget amendment to transfer the funds into the 197X-41-ED-939-99-000 6100 account.

7.16.2.6 Human Resources – Fund 197, Organization 727

Substitutes for Educational Leave to be paid from the Human Resources Departmental Budget will be charged to 197X-13-ED-727-99-000 6112. This funding should be used for personnel coded to function 11 or 13 – generally teachers. Should the Educational Leave account become overdrawn, the department will need to cover the shortage from their respective departmental budget by submitting a budget amendment to transfer the funds into the 197X-13-ED-727-99-000 6100 account.

7.16.2.7 Technology – Fund 197, Organization 911

Substitutes for Educational Leave to be paid from the Technology Departmental Budget will be charged to 197X-13-ED-911-99-000 6112. This funding should be used for personnel coded to function 11 or 13 – generally teachers. Should the Educational Leave account become overdrawn, the department will need to cover the shortage from their respective departmental budget by submitting a budget amendment to transfer the funds into the 197X-13-ED-911-99-000 6100 account.

7.16.2.8 Health Services – Fund 197, Organization 931

Substitutes for Educational Leave to be paid from the Health Services Departmental Budget will be charged to 197X-33-ED-931-99-000 6116. This funding should be used for personnel coded to function 33 – generally nurses. Should the Educational Leave account become overdrawn, the department will need to cover the shortage from their respective departmental budget by submitting a budget amendment to transfer the funds into the 197X-33-ED-931-99-000 6100 account.

7.16.3 Program Educational Leave

Any excess funds not used in the current fiscal year will not roll forward. Should the Educational Leave account become overdrawn, the program budgets will be responsible for the shortage and a budget amendment should be submitted to move funds to cover the budget exceeds using the 6100 as the host account with an 'ED' sub-object code.

7.16.3.1 Athletics – Fund 181

Substitutes for Educational Leave for Athletics should be coded to the Fund 181X-36-ED-999-91-000 6116. If additional funds are needed, a budget amendment should be submitted to transfer funds from the program budget into the 'ED' substitute budget.

7.16.3.2 Career and Technology – Fund 185

Substitutes for Educational Leave for the Career and Technology program should be

coded to the Fund 185X-13-ED-934-22-000 6112 for personnel coded to function 11 or 13 – generally teachers, including staff at the ATC, RHS, DHS or GHS. If a staff member is attending extra-curricular activities with students, and requires a substitute, they should be coded to Fund 185X-36-ED-934-22-000 6116. If additional funds are needed, a budget amendment should be submitted to transfer funds from the program budget into the 'ED' substitute budget. The initial allocation of days/funds will be budgeted equally in function 13 and 36. A budget amendment may be submitted as needed to transfer between function 13 and 36.

7.16.3.3 Gifted and Talented/EXPO – Fund 190

Substitutes for Educational Leave required by the EXPO Program should be coded to the Fund 190X-13-ED-912-21-000 6112 for personnel coded to function 11 or 13 – generally teachers. If additional funds are allocated for substitutes in the Gifted and Talented departmental funds, a budget amendment should be submitted to transfer the budget into the 190X-13-ED-912-21-000 6100 account. Educational Leave for the Gifted and Talented departmental staff should not require substitutes.

7.16.3.4 Fine Arts – Fund 191

Substitutes for Educational Leave for the Fine Arts Program should be coded to the Fund 191X-13-ED-945-99-000 6112 for personnel coded to function 11 or 13 – generally teachers. If a staff member is attending extra-curricular activities with students and requires a substitute, they should be coded to Fund 191X-36-ED-945-99-000 6116. If additional funds are needed, a budget amendment should be submitted to transfer funds from the program budget into the 'ED' substitute budget. The initial allocation of days/funds will be budgeted in 191X-36-ED-945-99-000 6100. A budget amendment may be submitted as needed to function 13 for substitutes for training.

7.16.3.5 Bilingual Education – Fund 192

Substitutes for Educational Leave required by the Bilingual Department should be coded to Fund 192X-13-ED-924-25-000 6112 for personnel coded to function 11 or 13 – generally teachers. If additional funds are allocated for substitutes in the Bilingual Education departmental funds, a budget amendment should be submitted to transfer the budget into the 192X-13-ED-924-25-000 6100 account. Educational Leave for the Bilingual Education departmental staff should not require substitutes.

7.16.3.6 State and Compensatory Education – Fund 195

- **Davis School** - Substitutes for Educational Leave for Davis School should be coded to Fund 195X-13-ED-005-28-000 6112 for personnel coded to function 11 or 13 – generally teachers.
- **Fred Moore High School** – Substitutes for Educational Leave for Fred Moore High School should be coded to Fund 195X-13-ED-039-26-000 6112 for personnel coded to function 11 or 13 – generally teachers.
- **Sparks School** – Substitutes for Educational Leave for Sparks School should be coded to Fund 195X-13-ED-040-28-000 6112 for personnel coded to function 11 or 13 – generally teachers.

7.16.3.7 Special Education – Fund 196

Substitutes for Educational Leave for the Special Education program should be coded to the Fund 196X-13-ED-938-23-000 6112 for personnel coded to function 11 or 13 (generally teachers). If additional funds are needed, a budget amendment should be submitted to transfer funds from the program budget into 196X-13-ED-938-23-000 6100.

7.17 Payment of Substitutes in Regards to Comp-Time

If a substitute is required when a paraprofessional is out due to accrued comp-time, the expense of the substitute will be charged to the campus/department.

7.18 Contact Information

For further assistance, please feel free to contact us at one of the numbers listed below:

Payroll Department	369-0026
Payroll Supervisor	369-0020
Payroll Coordinator	369-0022
Payroll Specialist	369-0021
Payroll Specialist	369-0062
Payroll Clerk	369-0034
Payroll Clerk	369-0033
FAX	369-4981

Denton ISD Central Services
1307 North Locust
Denton, TX 76201
(940) 369-0000

Denton Area Teachers Credit Union
225 West Mulberry
Denton, TX 76201
(940) 387-8585

Teacher Retirement System
1000 Red River Street
Austin, TX 78701-2698
(800) 223-8778

Texas Workforce Commission
101 East 15th Street
Austin, TX 78778-0001
(800) 832-2829

Internal Revenue Service
Austin, TX 73301
(800) 829-1040

Social Security Administration
2201 Colorado Blvd
Denton, TX 76205
(940 387-4504)

National Plan Administrators
P.O. Box 161630

Austin, Texas 78716
(800) 880-2776

8   Cash Management

8.1   Denton ISD Tax Status

The Denton Independent School District is a political sub-division of the State of Texas created for the purpose of performing a governmental function of the State, the education of children. The United States may not tax instrumentalities which a state employs in the discharge of its essential governmental duties. Governmental duties means those duties which the framers of the Constitution intended each member of the union of states would assume in order adequately to function under the form of government guaranteed by that Constitution. *McCulloch v. Maryland, 4 Wheaton 316, 17 U.S. 316 (1819). Pursuant to Internal Revenue Code, section 115 the income of governmental subdivision is not included in the definition of taxable gross income.*

8.2   Deposit Procedures

8.2.1   Collection of Cash and Checks
1. **Sources of funds to be deposited at the Business Office for Fund 461:**
2. **Examples of funds to be deposited at the Business Office for Fund 461 includes, but is not limited to:**
   - Campus-Wide Fund Raisers
     - Cookie Dough
     - Book Fair
   - Miscellaneous Sales
     - Student Agendas, Student ID's
     - Yearbook Sales
     - T-Shirt sales
   - Fines
     - Textbook Fines
     - Library Fines
   - PTA Donations
   - Commissions
     - Picture Money
     - Recycle
   - Field Trip Fees
   - Camp Fees
   - Teachers' Lounge Funds (vending machines; Coke machines in teachers' lounge; staff Jeans Day)

3. **Sources of funds to be deposited at the Bank for the campus checkbook or at the Business Office for Fund 890:**
   - Fees for membership in club/organizations
   - Fund raisers for student groups

4. **Sources of funds to be deposited at the Business Office for Fund 180:**
   - Donations requiring special reporting of funds

8.2.2 Funds Deposited by Secretaries/Bookkeepers

As cash is collected and counted, deposit slips should be completed by the appropriate secretary/bookkeeper. When properly validated by the bank, these deposit slips serve as evidence of money deposited on specific dates. These slips are vital supporting documents for accurate cash records and should be retained as a financial record of the school district. The following guidelines should be observed:
   - Deposits to the bank or to the Business Office should be timely.
     - Deposits should be made weekly, unless cash collected is more than $500 a day, then deposits should be made daily.
   - At least two persons should be involved in cash handling and deposits.
   - All funds collected must be deposited.
   - Cash collected should not be disbursed by cashing personal checks.
   - Deposits should match the amount collected and should be supported by receipts and/or listings of collections.

8.2.2.1 Business Office Forms for Deposits

The following forms are available for deposits made at the Business Office:
   - **Deposit Reconciliation Form** – Initiated by the campus secretary, this form is to be used to tally currency, coins and checks collected for deposit. Once the deposit is completed, the form should be signed by both persons verifying the deposit and then brought to the Business Office. The Business Office will count the cash, verify the check total, sign the form and make a copy for the campus file. **CASH SHOULD NEVER BE SENT IN THE INTER-CAMPUS MAIL.**
   - **Campus Activity Deposit Ticket** – Initiated by the campus secretary, this deposit ticket is to be used to record cash receipts for Fund 461. This form is printed on NCR paper. Contact the Business Office for additional deposit tickets.
   - **Miscellaneous Deposit Ticket** – This deposit ticket is to be used to record cash receipts for all other Funds (Example: 170, 180, 181, and 890). This form is printed on NCR paper. Contact the Business Office for additional deposit tickets.
   - To access the **Deposit Reconciliation Form:**
     - District Website - www.dentonisd.org
     - Click **'sign-in'** in the upper right hand corner
     - Enter your **ID** and **password**
     - Click on the **'Departments'** tab
     - Click **'Business Office'**
     - Click **'Forms'**

8.2.3 Role of Campus Activity Sponsor in Deposit Procedures

Activity fund sponsors should follow the procedures listed below when collecting money from students for deposit either to the campus checkbook or campus activity fund.

8.2.3.1 Issuance of Receipts

- An official receipt book with pre-numbered, bound receipts in triplicate should be used when cash is received from the student.
  - A copy of the receipt must be given to the student.
  - A copy of the receipt must remain in the receipt book.
  - A copy of the receipt must be attached to the deposit documentation.
- Receipts are not to be pre-dated or pre-signed.
- Receipt numbers must be used consecutively.
- Receipts should not be altered.
- Voided receipts must be re-attached to the receipt book.

8.2.3.2 Deposit Tabulation Form

Cash/checks taken to the campus secretary/bookkeeper for deposit should follow these guidelines:

- A tabulation form should accompany the funds to be deposited. The Deposit Reconciliation Form used by the campus secretary can also be used by the activity fund sponsor to properly record cash and checks.
- The campus secretary/bookkeeper will verify the deposit and **both** the activity fund sponsor and the secretary/bookkeeper should sign the deposit and a copy is made for the activity fund sponsor
- Cash should never be kept in a desk drawer or filing cabinet. At the end of the day, all money should be taken to the campus office and placed in the vault for safe keeping.
- All funds collected must be deposited and cash should not be disbursed by cashing personal checks or making purchases.

8.3 Returned Checks

The District should make every practical effort to collect from the issuer any time we receive a check which has been returned. The campuses, Business Office, depository bank, collection agency, and the District Attorney's office must work together in order to be reimbursed for our funds. Deposited funds may not be honored by the issuer bank for any of the following Return Item reasons:

- Non-Sufficient Funds (NSF)
- Stop Payment Order
- Closed Account
- Fraud

When a check has been returned for any reason, our depository bank electronically notifies our contracted collection agency. The bank notification includes the reason why an item has been returned. Our current collection agency is Envision Payment Solutions.

8.3.1 Envision Payment Solutions Collection Process
1. The check is returned to the bank as a NSF, stop payment, or other bank code.
2. The bank sends the check electronically to Envision Payment Solutions for collection.
3. Envision Payment Solutions enters the item into their internal recovery software system.
4. Envision Payment Solutions mails up to four letters to the client requesting payment.
5. Envision Payment Solutions makes phone calls daily using live agents and/or predictive dialer call attempts.
6. Checks are re-presented up to two times. Envision Payment Solutions will not re-present checks automatically. They will try to come to an agreed upon solution with the check writer during the first thirty days. If the check does not contain any contact information, Envision Payment Solutions may re-present the check earlier than thirty days.

8.3.1.1 Recovered Funds
Envision Payment Solutions directly deposits the face amount of a returned check as follows:
- Checks $75 and under: The face amount of check is deposited, regardless of bank code.
- Checks $75.01 to $500: The face amount of the check is deposited with the following codes:
  - NSF
  - Uncollectable Funds
  - Account Closed

  Checks with amounts in this category with any other bank code, are recovered by Envision Payment Solutions prior to the face value of the check being deposited.
- Checks $500.01 and above: The face amount of the check is deposited, once the funds are recovered from the check writer.
- Checks that are received by Envision Payment Solutions between the first and the fifteenth of the month are deposited on the first of the following month. Checks that are received between the sixteenth and the end of the month are deposited on the fifteenth of the following month.
- Under the Check Guarantee Program, all checks must be received by Envision Payment Solutions within twenty-five days of the check date.

8.3.1.2 Envision Payment Solutions Fee
The District is in a contractual agreement with Envision Payment Solutions and they are compensated for their collection effort by collecting a fee of $30.00 from the check writer. The campus will not accept payment from the check writer once a check has been sent to Envision Payment Solutions. This will ensure that the payment arrangements are made directly with Envision Payment Solutions.

8.3.2 Campus/Department Procedures for Returned Checks
Envision Payment Solutions provides online reports of all items in their system. Each

campus will be responsible for reviewing and recording all check and deposit activity in their campus bank account.

- The General Ledger Accountant will review and record all check and deposit activity in the General fund, Payroll, HCT, and HCT 125 bank accounts.
- The Child Nutrition Accountant will review and record all check and deposit activity in the Child Nutrition bank accounts.

8.3.3 Guidelines for Accepting Checks

The following guidelines will help in minimizing our chances of having a check returned. If we receive a check in person we must try to comply with these procedures. If practical we should not accept checks without reviewing and collecting the following information. We understand many of our students bring checks from home. It may be very difficult to comply with all of these procedures in accepting checks brought to us by our students.

Please verify:
- Is the check dated today?
    - When receiving from home is the date reasonable.
- Is the signature legible?
    - Please make sure the signature and name on the check are the same.
- Is the address complete?
    - Never accept if there is no address on the check.
- Do the written amounts and numbered amounts correspond?
    - Never accept if these do not match.
- Record the following on the check:
    - Drivers License Number (even if preprinted on check)
    - Expiration Date of License
    - Date of Birth
    - Telephone Number
- Initials of person receiving the check.
    - We must be able to provide a witness for prosecution.
- **Never** accept a check as a replacement for a returned item.
    - If we accept another check we cannot pursue criminal prosecution.

The Denton County District Attorney's office can only prosecute if we follow the guidelines above. We must send notice to the issuer to receive help from the District Attorney's office. To be effective for large dollar checks we will need to send letters by certified mail. We must file the original check and the certified mail receipt with the District Attorney's office to have them prosecute. The Business Office will pursue all large dollar checks. If an account has been <u>closed</u> we do not need to send the notice form by certified mail. The DA's office considers this fraud and will accept our original check.

8.4 Bank Statements

The bank statement is the official bank record of all transactions affecting the cash balance on deposit during the preceding month. All bank accounts should be reconciled on a monthly basis by the secretary/bookkeeper. When properly reconciled, the statement serves as official support for the cash balance.

8.5 Petty Cash

8.5.1 Responsibilities

Petty Cash is used to reimburse employees for small incidental expenditures. The custodian should inform employees that our district does not pay sales tax. All petty cash purchases must be pre-approved by the Principal or Department Head. To be reimbursed, an employee must present an itemized receipt that indicates payment. Original receipts are required for all reimbursements. Credit card slips will not be accepted. Petty cash expenditures are not to exceed $50. Employees may not circumvent this policy by dividing purchases into several transactions less than $50 each or purchasing $50 per day for consecutive days. The custodian is responsible for reporting all instances of loss of funds to the Principal or Division Head as soon as the loss is discovered.

Petty cash may not be used by several members of the department to purchase for the same activity. The same employee may not purchase for the same activity over several days. Purchase orders are to be used for known and scheduled activities whenever possible. Petty cash cannot be used for purchases that could have a purchase order; such as using petty cash to buy everything needed for the meeting/activity.

8.5.2 Replenishing Petty Cash

Petty Cash may be reimbursed as frequently as needed; however, the maximum that can be reimbursed at one time is the amount of petty cash allocated to the campus or division. All requests for petty cash reimbursements should be:
- Entered into the eFinancePLUS software as a Check Request. Enter a separate line item in eFinancePLUS for each receipt, using the appropriate budget code for each expenditure.
- Tape the petty cash receipts to an 8 1/2 x 11 sheet of white paper and number each receipt to agree with the corresponding line number on the Check Request.
- Original receipts are required for all reimbursements. Please remember to only accept receipts from employees when there are sufficient funds to complete the reimbursement.
- After the Check Request is completed, attach all receipts to the printed Check Request, submit for approval by the Principal or Department Head and forward the paperwork to the purchasing department for processing.
- Receipts are to be submitted for reimbursement within 60 days from the purchase date. Any deviation from the time limit must be submitted to the Purchasing Agent for consideration.
- The school district will not reimburse employees for sales tax they paid on purchases made on the behalf of the school district. Purchases by individuals for their own use, even though connected with a school or school organization, are not exempt from tax.
- The petty cash log must be current at all times.
    - To access the **Petty Cash Log:**
        - District Website - www.dentonisd.org
        - Click **'sign-in'** in the upper right hand corner

- o Enter your **ID** and **password**
- o Click on the **'Departments'** tab
- o Click **'Business Office'**
- o Click **'Forms'**
- o Click **'Petty Cash Log**' under Accounting

8.5.3 Inappropriate uses of Petty Cash

- Gasoline used for district errands or transporting students
- Sales Tax
- Employee meals
- Personal loans or to cash checks
- Contracted services
- Goods currently covered by the district's negotiated contracts
- Computer software or hardware
- Personal services; such as typing, photography, entertainers, etc. All payments for personal services must be paid through the Payroll or Accounts Payable systems.
- Travel reimbursements
- Travel advances
- Hospitality expenses; such as flowers, birthdays, baby or wedding shower gifts
- Sequential purchases
- Component purchases
- Clothing
- Over the counter medicine for staff or students

8.5.4 Year-End Procedures

Campuses and departments must return the original amount of petty cash issued to the petty cash custodian to the business office before leaving for the summer or closing the current fiscal year. A final check requisition must be submitted. No receipts will be accepted. The new petty cash check will be issued when the custodian returns to campus for the next school year.

8.5.5 Purchases at Conferences

Employees may use petty cash, up to a maximum of $50 per conference, to purchase materials from a vendor. These purchases must have the prior approval of the Principal or Department Head and otherwise adhere to the petty cash guidelines.

Principals and librarians are allowed to spend up to $250.00 at conferences; however, reimbursement for these expenditures should be included on their Travel Expense Form.

8.5.6 Decreasing a Petty Cash Fund

A petty cash fund will be reduced if the amount of the fund exceeds the actual needs of the department.

8.5.7 Audit

An unannounced periodic audit of the fund may be performed to ensure proper procedures are being followed and control is maintained. Each petty cash fund is subject to audit by Administrative Services and/or the District's Auditor.

8.6 Sales Tax

Denton ISD is a non-profit educational organization and a political subdivision of the State of Texas and is exempt from paying state sales tax. To qualify for the exemption, the district must be devoted solely to the instruction of the accepted arts, sciences, and vocations. It must have an enrolled student body, a regularly scheduled curriculum, and a professional faculty. Nonprofit educational organizations are exempted from sales taxes, franchise taxes, and the state portion of hotel occupancy taxes.

8.6.1   Collection and Remittance of Sales Tax

While the district is exempt from paying sales taxes, each campus must maintain sales records and submit to the Business Office the following **by the 10th of each month:**
- Detailed monthly report of the taxable items sold
- Secondary campuses - should submit a check for the amount of sales tax collected
- Elementary campuses - sales tax is calculated and recorded at the time of deposit at the Business Office
- To access the **Monthly Sales Tax Reports:**
  - District Website - www.dentonisd.org
  - Click **'sign-in'** in the upper right hand corner
  - Enter your **ID** and **password**
  - Click on the **'Departments'** tab
  - Click **'Business Office'**
  - Click **'Forms'**

The campus shall collect sales tax on all taxable sales according to the Taxable Sales chart in (8.5.4). When imposing sales tax, the school has the following options:
- Adding the tax to the item's selling price
  - If the item sold for $2.00 and the tax rate was 7.25%, the school would collect $2.15 ($2.00 x .0725 = $ 0.15) from the buyer for each item sold.
- Absorbing the tax in the item's selling price
  - If the item sold for $2.00 (which includes tax), the school would retain $1.86 and remit $0.14 for sales tax. If this method is used, divide the total sales by 1.0725 to find the taxable sales ($2.00 / 1.0725 = $1.86). To determine the sales tax amount, subtract the taxable sales from the gross sales ($2.00 - $1.86 =$ 0.14).

8.6.2 Sale or Not a Sale

When revenue is received, a determination has to be made if the revenue received is a sale or not a sale.

- Sale is generally defined as a transaction in which money is exchanged for goods or services, but also includes barter (trade, switch, swap, negotiate, bargain, haggle).

Use the following chart to determine if the activity is a sale or not a sale:

SALE	NOT A SALE
Admission – athletic, dances, dance performance, drama performances	Collection of money from students to pay a company for admission or service (i.e., Six Flags, PSAT Test)
Admission – summer camps, clinics, workshops, project graduation	Commission received, Deposits
Donated items that are sold	Donations of money to the school or school group or donations for a commemorative brick.
Fundraiser where we are the seller, not just the middle people	Dues received for clubs
Parking Permits	Fees – musical instrument maintenance, lab, uniform cleaning, transcripts (Example: Art class – for supplies at random – not a kit that becomes the student's property)
Rentals of items – table, chairs, equipment	Fieldtrip collections
Rental of facilities	Fines received – textbooks, library books, parking, locker, uniforms, calculators, obligations
Sales of food – Child Nutrition, concessions	Fundraisers when the school group merely receives a commission (i.e., library book fairs, some author sales, recycling)
Sales of merchandise (to include items made by students)	Lost payments – books, handbooks, calculators, locks, ID cards
Sales of services	Marathon fundraisers – these are donations (i.e., lift-a-thon, jog-a-thon, basketball hoops)
School publication sales – yearbook, newsletter	NSF check redeposit
Print Shop	Summer School, Saturday School, Community Education tuition and fees, Driver's Ed.

8.6.3 Taxable Items

A sale becomes a taxable item.

The term *taxable item* is defined to include both tangible personal property and taxable services.

- Tangible personal property is defined as something that can be seen, weighted, measured, felt or touched, or that is otherwise perceptible to the senses.
- Taxable services include but are not limited to amusement services; specified personal services; repair; remodeling, maintenance and restoration of tangible personal property; information services; data processing services, and real property repair and remodeling services.

8.6.4 Taxable & Non Taxable Chart

TAXABLE SALES	
Agenda books	Magazine-Subscriptions less than 6 months
Agricultural sales	Magazines-when sold individually
Art-supplies and work of art	Musical supplies-recorders, reeds
Artistic-CDs, tapes, videos	Parts-career & technology classes (not to include products used in cosmetology)
Athletic-equipment and uniforms	Parts-upholstery
Auction items sold	PE-uniforms, supplies
Automotive-parts and supplies	Pennants
Band-equipment, supplies, patches, badges, uniform sales and rental	Pictures-school, group (if school is the seller)
Book covers	Plants-holiday greenery and poinsettias
Books-workbooks, vocabulary, library, author (when we are the seller)	Rentals-equipment of any kind
Book fairs-only when retailer does not remit tax to Comptroller's office	Rentals-uniforms of any kind, towels
Brochure Items	Repair to tangible personal property (i.e., computer repair, house remodeling)
Calculators	Rings and other school jewelry
Calendars	Rummage, yard and garage sales
Candles	Safety supplies
Car-painting, pin striping	School publications-athletic programs, posters
Clothing-school, club, class, spirit	School publications-brochures
Computer-supplies, mouse pads	School publications-magazine (less than six month subscription)
Cosmetology products sold to customers	School publications-newsletters, newspapers (generally are not sold through)
Cups-glass, plastic, paper	School publications-reading books
Decals	School publications-sheet music, hymnals
Directories-student, faculty	School publications-yearbooks
Drafting-supplies	School store-all items (except food)

Family and Consumer Science-supplies and sewing kits	Science-science kits, boards, supplies
Fees-copies, printing, laminating	Spirit items
Flowers-roses, carnations, arrangements	Stadium seats
Greeting Cards	Stationary
Handicrafts	Supplies-any sold to students
Horticulture Items	Uniforms-any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Hygiene Supplies	Vending-pencils and other non-edible supplies when the school services the machine
Identification cards-when they are sold to the entire student body (not just fine for a lost ID)	Woodworking crafts-entire sales to include parts and labor
Locks-sales and rentals	Yard signs

NON-TAXABLE SALES
Ad sales-in yearbooks, athletic programs, newspapers, posters
Admission tickets-athletic, dances, dance performances, drama and musical performances
Admission-summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, academic competition fees
Cosmetology Services (Products sold to customers are taxable)
Discount/Entertainment cards and books
Facility rentals for school groups
Food items sold through fund raising
Labor-automotive, upholstery classes (parts are taxable)
Magazine subscriptions greater than six months
Parking Permits
Services-car wash, cleaning

Information required to be furnished pursuant to the Open Records Act is not subject to sales tax.

8.6.5 Tax-Free Days

Effective August 30, 1993, each school district, each school, and each bona fide chapter of each school is allowed to have two (2), one-day tax-free sales each calendar year. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is $5,000 or less. There is no limit on the number of bona fide groups at a school or school district. One-day tax-free sale means that collection and remittance of state sales tax is not required on qualified sales on that day. While the sale of yearbooks can be selected as one of the two (2) one-day tax-free fund-raisers, a book fair is usually not a qualified sales event because the school is not the seller, and the school is therefore acting as an agent for the vendor.

According to the State Comptroller's Office, a bona fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings and conducting business are bona fide chapters of the school and each group may have two (2), one-day, tax-free sales in a calendar year. Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales. For example:

- The school district qualifies for a tax-free day.
- The school-wide fundraiser qualifies for a tax-free day.
- The basketball club qualifies, but the basketball team does not.
- The cheerleader club qualifies, but not the cheerleader team.
- The debate club qualifies, but debate teams and classes do not.
- The French club qualifies, but the French classes do not.
- The senior class qualifies, but not on particular class that has seniors in it.

One-day means 24 consecutive hours; the delivery should be made on a single day. Generally title passes to the purchaser when the item is given to the purchaser. In the case of pre-ordered and pre-paid sales, title can transfer as soon as the seller (school) receives the order. Therefore, the date the items are delivered by the vendor to the seller is designated as the one-day for the purposes of the tax-free sales. However, persons buying from surplus stock on subsequent dates after the tax-free day owe tax on the items.

8.6.6   Purchases Made

All items purchased by a public school for the school's own use qualify for an exemption from sales tax if the items purchased relate to the educational process. The school, school district or an authorized agent should provide the seller a Texas Sales and Use Tax Exemption Certification Form. To be valid, the certificate must state that the merchandise being purchased is for the organization's own use in providing education, is being made in the name of the organization and that payment shall be made from the organization's own funds.

To access the **Texas Sales and Use Tax Exemption Certification:**

- District Website - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Forms'**

The school district will not reimburse employees for sales tax they paid on purchases made on the behalf of the school district.

Purchases for their own use by individuals, even though connected with a school or school organization, are not exempt from tax. Examples of items that are not tax exempt:

- Cheerleaders purchasing their own uniforms
- Band members purchasing their own uniforms and athletic teams purchasing their own jackets
- Science students purchasing a science board
- Student agendas purchased for their own use

8.6.6.1   School Sponsored Trips

Meals purchased by the school for athletic teams, bands, etc on authorized school trips are exempt from the sales tax only if the school contracts for meals. Usually the meal must be paid for with a district/campus check and the eating establishment must be provided with an exemption certificate.

Individual members of the groups may not claim exemption from sales tax on meals they purchase while on a school district authorized trip.

An exemption may also be claimed by the school from the hotel occupancy tax if the school contracts and pays for the accommodations. This exemption is only for the state hotel occupancy taxes; it does not exempt the school district from local hotel occupancy taxes. To access the **Texas Hotel Occupancy Tax Exemption Certificate:**
- District Website - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Forms'**

Teachers, coaches, and other staff may not claim exemption from sales tax on individual purchases while on school business even though they are reimbursed by the school for expenses. (Example: A teacher who is attending a conference out of town would not be able to claim a sales tax exemption on the purchase of an individual meal at a restaurant.)

8.7   Fund Raisers
Before attempting a fund raiser sponsored by a campus, a campus must have prior approval from the Business Office. A budget preparation fund raiser packet must be completed and submitted to the Business Office prior to setting up a campus/department fund raiser. The Business Office will notify the campus that the fund raiser has been approved, prior to any arrangements/purchases being made. Once approval is received for the fund raiser, a purchase order should be entered prior to the fund raising event. The estimated cost listed on the fund raiser form should be the amount entered on the purchase order.

To access the **Budget Preparation Packet –** Fund Raisers:
- District Website - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**

- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Forms'**
- Click **'Budget Preparation Packet – Fund Raisers'** listed under Budget

8.7.1 Cash Handling for Fundraisers

Cash/checks collected during a fund raiser should follow these guidelines:

- Funds should never be kept in a desk drawer or filing cabinet. At the end of each day, all funds should be taken to the campus office and placed in the vault for safekeeping.
- The campus secretary/bookkeeper and the fund raiser sponsor should count the funds together, and both verify the total amount of the deposit each day.
- The campus secretary/bookkeeper and the fund raiser sponsor should both sign and date the deposit ticket, and a copy made for the fund raiser sponsor's records.
- A deposit reconciliation form should be completed to properly record cash and checks. The deposit reconciliation form can be found on the Business Office website.
    To access the Deposit Reconciliation Form:
    - District Website - www.dentonisd.org
    - Click **'sign-in'** in the upper right hand corner
    - Enter your **ID** and **password**
    - Click on the **'Departments'** tab
    - Click **'Business Office'**
    - Click **'Forms'**
    - Click **'Deposit Reconciliation Form'** listed under Accounting
- The campus secretary/bookkeeper is responsible for depositing funds on a daily/weekly basis at the Business Office.

8.7.2 Fund Raiser Financial Report

The fund raiser sponsor should complete the fund raiser financial report, which is the second page of the fund raiser packet. Once the fund raiser financial report is completed, the principal should sign it and it should be submitted to the Business Office.

8.8 Raffles

Raffles are prohibited under Attorney General Opinion No. JM-1176. An independent school district is a political subdivision of the State of Texas and does not qualify for 501(c) tax exempt status under the Internal Revenue Code. The only organizations that qualify as a 501(c) entity may conduct raffles.

8.9   Donations

8.9.1   Donations are Governed by Board Policy

The following is a list of Board Policies regarding donations.
- Policy CDC (Local) – Grants from Private Sources regarding memorials
- Policy CQ (Legal) – Donations of data processing equipment
- Policy BBA (Legal) – Bequests
- Policy CDA (Legal) – Investment of funds made to provide college scholarships
  - For personal property donations, contact the purchasing department.

To access Board Policy regarding donations:
- District Website - www.dentonisd.org
  - Click on the **'School Board'** tab
  - Click **'District Policy On Line'**
  - Search by entering a word or phrase or search by policy code

8.9.2   Donations to Campuses

A campus can receive PTA and parent donations. <u>These donations usually do not have a specified purpose.</u>

A campus may also receive funds from the Denton Public Schools Foundation, Greater Denton Arts Council and the Meadows Foundation. <u>These donations usually have a specified purpose and reporting requirement.</u>
Use the following criteria for the coding of donations:
1. If the donation is from a campus PTA, the donation is coded to Fund 461.
2. If the donation source requires reporting (i.e., Lantana Foundation, GDAC and Meadows Foundation), the donation is coded to Fund 180.
3. If the donation source does not require reporting, the donation is coded to Fund 461.
4. If the donation is solicited by application or proposal by a campus, contact the Business Office grant accountant for guidance or assistance.

8.9.2.1   Donations to Denton Independent School District

Denton Independent School District is a public school district and is a political subdivision of the State of Texas as noted in Title 34 of the Texas Administrative Code. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

"A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the

District, District schools, District departments, or various District groups and clubs. These charitable contributions are deductible by the contributor on their tax return.

A Contribution Acknowledgment may be completed by the District and given to the donor at the donor's request. To access the Contribution Acknowledgment Form:

- **District Website** – www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Forms'**
- Click **'Donation/Contribution Acknowledgment Form'**

District staff may complete the form.

8.9.2.2   Donations to Denton Public School Foundation

The Denton Public School Foundation is a 501(c)(3) organization, and is recognized as such by the Internal Revenue Service. All donations should be made payable to Denton Public School Foundation (DPSF), and can be mailed to 1307 N. Locust Denton, Tx 76201. After receiving a donation, the DPSF will generate a receipt for the donor for tax purposes. If the donor would like to specify the purpose of the donation, a note can be made on the memo line of the check. The DPSF will handle distributing the funds accordingly.

8.9.3   Campus Donation Drives

A campus may collect funds for specified purposes; however there are several things to be aware of:

- Denton Public School Foundation cannot accept donations as tax deductible contributions unless they are in compliance with their tax exempt purpose. Contact the Denton Public School Foundation to decide if the donation drive is in compliance with their tax exempt purpose.
- If the donation drive does not comply with the Denton Public School Foundation's tax exempt purpose, the donation drive should be coordinated with a qualifying non-profit organization, prior to collecting funds.
- If the campus/department has agreed to collect checks as part of the donation drive, all checks should be made payable to the non-profit organization.
- When a campus/department collects funds for a donation drive, these funds **cannot** be deposited into the central account, or a campus checkbook.

9   Activity Funds

There are two types of Activity Funds: Student Activity Funds (SAF) and Campus Activity Funds (CAF). Often times both use the same accounting system at the school, but they are very different types of funds. Student Activity Funds and Campus Activity Funds shall be audited and must adhere to accepted business practices. Accounting methods for Activity Funds are:

1. **Centralized**
    Funds are controlled and disbursed through the school district's accounting department and this is a preferred method for internal control purposes.

    Advantages of centralized accounts are:
    - Better internal controls by using one central system.
    - Easier access to information and records for performing audits.
    - Consistent and efficient cash management.
    - Less accounting responsibility at campus level as the district manages the accounts.

    Disadvantages of centralized accounts are:
    - Less control at the school site.
    - Possible delay in information and reporting to the school site.
    - Possible delay in obtaining checks for planned disbursements.
    - Possible delay in ordering supplies, equipment, etc.

2. **Decentralized**
    Funds are accounted for and controlled at the various school sites and a cash basis is used. If the Central Office cannot see the activity of the decentralized funds, a report must be generated by the campus on a monthly basis and submitted to the Central Office for review.

3. **Combination of Centralized and Decentralized**
    Denton ISD uses the Centralized method for Fund 461(Campus Activity Funds). For Fund 890 (Student Activity Funds), a Combination method is used.

9.1   Internal Controls

9.1.1   Chain of Responsibility

9.1.1.1   Principal

The Principal has ultimate responsibility for:
1. Student Activity and Campus Activity Funds and transactions.
2. Safekeeping money.
3. Proper accounting and administration.
4. Approval of disbursements in accordance with the procedures manual distributed by the Business Office.

9.1.1.2 Secretary/Bookkeeper

The responsibilities of the Secretary/Bookkeeper are:
1. Records Student Activity Fund and Campus Activity Fund transactions to include receipts, deposits, disbursements, and journal entries.
2. Reconciles bank accounts and/or individual activity accounts on a monthly basis.
3. Maintains and updates a list of student clubs, sponsors and officers on an annual basis.
4. Assists sponsors by providing a Profit & Loss statement for each club on a monthly basis.
5. Informs Principal of problems and concerns.

9.1.1.3 Sponsor

The responsibilities of the Sponsor are:
1. Attends annual meeting and obtains information booklet that includes forms, responsibilities, etc.
2. Provides for safe keeping of all money.
3. Spends money within the guidelines of the Business Office and the activity funds.
4. Maintains records to support financial activities (i.e., copies of fund raising activities).
5. Reconciles accounts to Profit & Loss reports monthly and submits any discrepancies to the campus secretary/bookkeeper.
6. Maintains copies of organizations' meetings which detail attendance, discussion of fund raising activities and review and approval of expenditures and financial status.

9.1.1.4 District Accounting Department

The responsibilities of the District Accounting Department are:
1. Trains bookkeepers.
2. Distributes reports.
3. Reviews monthly QuickBooks bank reconciliations and tax reports prepared by the secretary/bookkeeper.
4. Reviews fund raising reports.

9.1.2 Cash Management

9.1.2.1 Deposit Procedures

Procedures for depositing funds are:
1. If possible, at least two people should be involved in cash handling and reconciling deposits.
2. Flow of money must be supported by receipt books and bank deposits.
3. All funds collected must be deposited.
4. Cash collected must not be disbursed by cashing personal checks.
5. Deposits must match the amount collected and are supported by receipts or listings of collections.
6. Deposits to Business Office and bank must be timely. All deposits must be

made weekly.

7. Funds must be secure. If held by teacher, the funds should not be kept overnight in a desk or file cabinet, nor should the funds be taken home by the sponsor. Funds should be locked in a locking bank bag and stored in the campus safe or vault. The sponsor should keep the key to the bag and the funds should remain secured until the sponsor can complete the deposit records.

9.1.2.2 Receipt Procedures

Procedures for issuing receipts are:

1. Both the sponsor or their designee and secretary/bookkeeper must be present when the money is counted and receipted.
2. An official receipt book with pre-numbered, bound receipts in triplicate should be used if an electronic system of receipts is not available.
   - A copy of the receipt must be given to the person paying (sponsor).
   - A copy of the receipt must remain in the receipt book.
   - A copy of the receipt should be attached to the deposit documentation.
3. Receipts are not to be pre-dated or pre-signed.
4. Receipt numbers must be used consecutively.
5. Receipt numbers should be written on the bank deposit slip for documentation.
6. Receipts should not be altered.
7. Voided receipts must be re-attached to the receipt book.

9.1.2.3 Bank Account Reconciliations

Procedures for bank account reconciliations are:

1. All bank accounts must be reconciled on a monthly basis. Secondary campuses must submit the monthly QuickBooks reconciliation to the "O" drive by the 10th of the month for review by the General Ledger Accountant.
2. Banks allow for 10 – 30 days for discovery of errors.
3. Sealed bank statements should be routed to someone other than the person who deposits funds.

9.1.2.4 Check Disbursements

Procedures for check disbursements are:

1. Use of District's depository bank.
2. Pre-numbered checks must be used.
3. Two signers should sign each check: Bookkeeper and Principal or Assistant Principal.
4. No checks for "Cash" shall be written.
5. Sufficient funds must exist in the appropriate activity accounts.
6. All expenditures must be supported by original invoices.
7. Pre-payments should not be made for goods or services.
8. Original invoices should be stamped "Paid" to avoid duplicate payments
9. Disbursement records must be maintained for five (5) years after the fiscal year end and then destroyed according to the District's Record Management process.

9.1.2.5 Disbursements for Services

Procedures for disbursements for services are:

1. **Employees** – Payments for services **shall not** be made from the campus check book to district employees. All payments are processed by the Payroll Department.
   - The procedures for paying district employees from the campus/department General Fund are:
     o A timesheet or invoice for the service is submitted to the Payroll Department for processing through payroll.
       ▪ Timesheet should include employees' vendor number, hours worked, rate of pay.
     o The campus/department account number to be charged should be written on the timesheet or invoice.
   - The procedures for paying district employees from Fund 461 or Fund 890:
     o The campus issues a check from the campus checkbook to be deposited into their 461 or 890 Fund. **The amount deposited for services should also cover benefits paid on the service.**
     o A timesheet or invoice for the service is submitted for processing to the Payroll Department.
       ▪ Timesheet should include employees' vendor number, hours worked and rate of pay.
     o The account number to be charged should be written on the timesheet or invoice.

2. **Individuals** – Payments for services to individuals **shall not** be made from the campus check book. Individuals are paid through the Accounts Payable Department, using General Fund, Fund 461 or Fund 890. Possible 1099 issues arise when these procedures are not followed.
   - Documentation required for payment to an individual is:
     o A social security number or a tax identification number is required.
     o W-9 Form is to be completed.
     o If the provider of the services is not on the vendor list, an Add Vendor Form is to be completed.
   - To pay individuals from the campus/department General Fund:
     o A check request is to be entered for the payment of the service. An original timesheet or invoice for the service is attached to the check request.
       ▪ Timesheet or invoice should include vendor number, hours worked and rate of pay.
     o The check request is submitted to the Accounts Payable Department for processing.
   - To pay individuals from Fund 461 or Fund 890 (examples: DJs, Clinicians, etc.):
     o The campus issues a check from the campus checkbook to be deposited into their 461 or 890 Fund.
     o A check request is entered for the payment of the service. An original timesheet or invoice for the service is attached to the check request.

- Timesheet or invoice should include vendor number, hours worked and rate of pay.
  - o The check request is submitted to the Accounts Payable Department for processing.

9.1.2.6 Recordkeeping Requirements

Procedures for recordkeeping requirements are:
1. All receipt books, deposit slips, checks, and supporting documentation must be maintained for audit purposes.
2. Supporting documentation for Fund Raisers:
   - Fund Raiser Authorization Form
   - Fund Raiser Profit/Loss Statement
   - Fund Raiser Collections Record
   - Fund Raiser Merchandise Log

9.2 Campus Activity Funds – Guidelines

Campus Activity Funds are distinguished by:
1. Funds belong to the Campus/District.
2. Money raised locally by the school or donated to the school.
3. Accounts include school office and departmental accounts
4. Custodians for the Campus Activity Funds accounts include the Principal as well as departmental staff.
5. Adults are running the group.
6. Generation of Campus Activity Funds shall in no way compete with the District's National School Lunch Program.

9.2.1 Campus Activity Fund - Revenue

Revenue generated from the following activities flow through the Campus Activity Fund:
1. Fund Raisers
   - Cookie Dough
   - Book Fair
2. Miscellaneous Sales
   - Student Agendas, Student ID's
   - Yearbook Sales
   - T-Shirt sales
3. Textbook Fines
4. Library Fines
5. PTA Donations
6. Picture Money
7. Recycle Commissions
8. Field Trip Fees
9. Donations
10. Camp
11. Faculty Funds

9.2.1.1 Expenditures

Expenditures must benefit the student body and must adhere to State and Board policy and District regulations. Expenditures are subject to purchasing and bid laws.

CAMPUS ACTIVITY FUND – ACCOUNTING PROCEDURES

INFORMATION FOR SPONSORS

The following table is provided as a tool to help Campus Activity Fund sponsors and campus principals determine what expenditures are appropriate. The listing is not all-inclusive, but is designed to provide you with a basis for Campus Activity spending.

APPROPRIATE EXPENDITURES	PROHIBITED EXPENDITURES
Organization or institutional memberships. However, if an individual membership is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity.	Purchase of any Gift for any person or organization; this includes gift certificates, retirement gifts, flowers, holiday gifts, and food gifts. Gift of public funds are prohibited under Article III, Section 52 of the Texas Constitution.
School assemblies and field trips.	Reimbursement for luncheons or dinners while attending civic organization's meetings.
Student body social functions.	Payment of an individual's organization dues or fees (even if school business related.)
Awards such as plaques, caps, certificates, in recognition of students, staff, or volunteers for services to the school.	Extravagant or high-priced awards such as watches or other jewelry.
Incentives for student involvement	Payment of an individual's bills.
Training for staff.	Donations to individuals, organizations, or scholarship funds.
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Improvement of campus and site facilities such as bulletin boards, signs, and flags.	Payment of expenses of spouses or other non-employees.
Supplementing of student organizations' activities.	Appreciation and fund raising dinner tickets.
After-hour Security.	Abuse of number of appreciation meals furnished to staff.
District approved attendance and travel costs for employees.	Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation.
Award presentations for students, volunteers, or district employees.	Any other expenditure prohibited by federal or state law, TEA or Board Policy.
	Replacement of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school or district function.

9.3 Student Activity Funds – Guidelines

Student Activity Funds are distinguished by:
1. Funds belong to various student groups; not to the campus or district.
2. Funds shall be used exclusively for the benefit of students.
3. Generation of student activity funds shall in no way compete with the District's National School Lunch Program.
4. Class, club or student groups must have elected officers (in order to qualify for tax free days).
5. Spending decisions rest "solely" with the students.
6. Having an adult sponsor.
7. Having written procedures for funds remaining after group dissolves.

9.3.1 Revenue

Revenue generated from the following activities flow through the Student Activity Funds:
1. Fees for member ship in club/organizations
2. Fund raisers for student groups

9.3.2 Expenditures

Expenditures for the following activities flow through the Student Activity Funds:
1. Payments to clinicians or individuals for service:
   - **CHECKS FROM THE CAMPUS CHECKBOOK CANNOT BE ISSUED TO A CLINICIAN OR AN INDIVIDUAL FOR SERVICES. Refer to Disbursements for Services 9.1.2.5 for proper payment procedures.**
2. Extracurricular events can include
   - Entry fees
   - Travel
   - Awards
   - Banquets
   - Supplies
3. Prohibited expenditures
   - Donations to individuals or families

9.4   Sunshine Funds

The Sunshine Fund is an agency fund established for the purpose of conducting social activities related to the campus staff.   Examples include baby showers, birthday celebrations, holiday parties, and other occasions.   This is a fund to be used at the option of the campus.

9.4.1   Sunshine Fund Guidelines

1. A chairperson must be chosen for each campus.
2. The campus secretary will be informed as to who the chairperson will be.
3. The campus secretary will maintain a Sunshine Fund Log in order to monitor the activity of the Sunshine Fund.

				Check			Cash on
		Sunshine Fund Log					
		For Fiscal Year - 20__					
Date	Vendor	Items Purchased	Account Code	Check Req No.	Disburse	Replenish	Cash on Hand
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
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							0.00
							0.00
							0.00
							0.00
							0.00
							0.00

9.4.2   Sunshine Fund - Revenue

1. Revenue is generated from dues submitted by staff members.
2. A campus may set the amount of dues for each level of staff on their campus
3. It is not mandatory that a staff member participate.
4. Deposits are made in the same manner as Campus Activity Funds with a Deposit Reconciliation and Deposit Ticket attached.

9.4.3   Sunshine Fund – Expenditures

1. The campus secretary will enter check requisitions for reimbursement to the chairperson of the Sunshine Fund.

2. The reimbursement check will be made payable to the chairperson of the Sunshine Fund and they in turn will reimburse the person who turned in the

receipt of the purchase.

3. An add/change vendor form will be completed for the chairperson if that employee is not an approved vendor in the e-Finance Plus system.

4. Fund code *885X* should be used.

5. Division Code **SF – Sunshine Fund* should be used.

6. Sales tax will be reimbursed on purchases.

7. Reimbursement for alcohol is prohibited.

10 Appendix

10.1 Canon Meter Reading Procedures

Meter readings will be submitted through eManageLite. At the end of each month, go to the following link to enter meter readings for all copiers located at your campus or department.

https://emanage.solutions.canon.com/OA_HTML/canonE521eManageLiteMeterReadEntry.jsp?Action=search

- Manufacturer drop-down menu: Select OCE/Imagistics or Canon
- Model drop-down menu: Locate the model of your machine
- Serial Number: Enter the serial number of your machine
- Zip Code: Enter the zip code of your campus or department
- Click Search

The following screen will allow you to enter your meter reading.

- Enter your new meter reading in the yellow box titled <u>New Reading</u>.
- Change the reading date to the last date of the month. This will eliminate Canon estimating the number of copies that will be made for any remaining days in the month.
- Enter your email address in the box provided. This will be used to provide you an email reminder when your next reading is due. The email address only needs to be provided the first time you enter a reading for each serial number.
- Click Submit

You may also view your meter reading history. This link can be accessed from the eManageLite home screen or from this screen where you enter your meter readings.
- Click View Meter Reading History

This is what will be used at the business office to verify the amount that each campus/department has acknowledged as an accurate count for that month.

To order supplies: Call 1-800-355-1390 or use the online Supplies Request Form http://csa.canon.com/About_Us/Contact_Us/Contact_Us_landing_page.shtml?form_name= OrderSupplies

To submit a service request: Call 1-800-355-1385 or use the online Service Call Form http://csa.canon.com/About_Us/Contact_Us/Contact_Us_landing_page.shtml?form_name= ServiceCall

10.2 Web Trips Procedures

10.2.1 Logging-In

Access the district web page, under Departments, click on the Transportation Page, click on the link WebTrips. This will take you to a page that provides a link to the Trip Log-In Page.

1. Enter your username in the Username field. *A username and password will be provided by the T.O.M. Field Trip administrator. Teachers and staff can obtain password from campus secretary at elementary and middle school level and from campus book keeper at high school level.
2. Enter your password in the Password field. (Your password will not be displayed)
3. To enter a new trip request, click the Enter a New Trip Request button.

Enter your assigned username and password

Click Enter a New Trip Request.
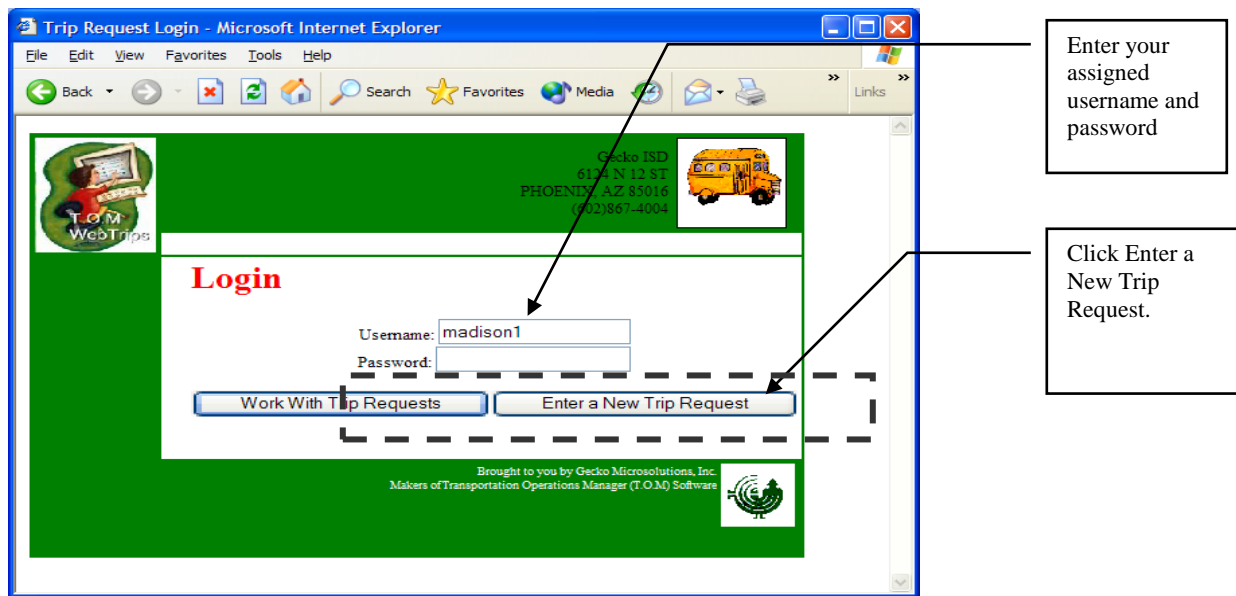
10.2.2 Entering a New Field Trip Request

When "Enter a New Trip Request" is selected, the Trip Request Detail page is displayed. This page allows entry of trip information. The page is divided into four sections; General (with Dates and Times), Instructions, Billing, and Estimated Cost Information. This information is required before a trip is saved.

10.2.2.1 General Section

In the General Section:

1. **Customer (choose if not defaulted)**

2. **Requestor E-mail Address**

3. **Contact Person**

4. **Destination (must be completed prior to typing information into Special Fields)**

General

Request #:
Request Dt: 6/8/2005 8:44:31 AM
Customer
Requestor Email:
Contact:
Destination

10.2.2.2 Dates and Times Section

Dates/Times

Departure:
Return:
Depart Time: ⊙ am ○ pm
Arrival Time: ⊙ am ○ pm
Leave Time: ○ am ⊙ pm
Return Time: ○ am ⊙ pm

In the Dates/Times section:

1. **Departure Date**

2. **Return Date**

3. **Depart Time from Campus**

4. **Program Start Time**

5. **Leave Time from Destination**

5. **Return Time to Campus**

10.2.2.3 Passengers/Miles/Purpose Section

In the Passengers/Miles/Purpose section:

1. Number of Adults/Sponsors (in # of Adults field)

2. # of Student Passengers

3. # of Wheelchair spots needed

4. Estimate time of trip-calculate all hours gone on trip plus 1 hour

5. Estimated miles-round trip miles to and from campus to and from destination

6. Group Name (i.e. Basketball Boys V, 5th Grade, EXPO, Football 9th)

In this section, the values of the fields automatically default to zero. Information on # of adult, student & wheelchair passengers will need to be completed.

If information is not properly completed, # of vehicles requested cannot be verified by Transportation.

**See below in Destination

10.2.2.4 Instructions Section

Customer Special Instructions will default with general loading directions that are in the customer database. You may change this information if needed.

Destination Special Instructions will default with the estimated time and mileage that it would take in a school bus to get to your destination. To calculate round trip mileage, double this figure. To calculate trip time, estimate all time gone plus 1 hour. Please include adequate travel time to get to your destination in your calculations.

Use the Trip Comments for number and type of vehicles wanted (i.e., buses, trucks, vans) and if the group will be going to any other destinations during the trip. Also indicate here if a coach is to drive the trip. If a coach is to drive the trip, the trip requestor should arrange this with the coach who needs to drive. Transportation does not make these arrangements, only confirms.

10.2.2.5 Billing Section – For Administrative Use Only

This section is for the use of recording the actual purchase order number obtained from the Business Office. The secretary must obtain a hard copy of the purchase order prior to entering the number into the trip request.

Billing-To Be Completed by Campus Secretary or Other Dept. Secretary

PO #: [   ]

10.2.2.6 Estimated Cost & Funding Section-Must Be Completed by Requestor

For all non-athletic trips, the trip requestor must complete a trip cost estimate. To calculate cost, estimate the hours that you will be gone on your trip and add one hour then round to the next whole hour. (Example: A trip that begins at 9:00 a.m. and ends at 2:30 p.m. is 5.5 hours, add one hour, would then be 6.5 hours, and round to next whole hour, which would be 7 hours). Most destinations in the Dallas/Ft. Worth area is a round trip mileage of 100 miles. Most in-town field trips, calculate 20 miles round trip. Helpful information is listed in the Destination Special Instructions to aid in calculating cost.

If the Estimated Cost section is not completed properly, you will receive an error message stating that you need to enter an "Internal" number. Go back and enter the cost estimate then the program will allow you to move on.

The Trip Category Funding Account is MANDATORY, and drives the request to the proper approval path (i.e. Campus, Bilingual, Special Ed, etc.). Depending on the type of trip, select the appropriate funding from the Drop Down list of trip categories. A good way to determine what fund to select is to know which secretary will be putting in the Purchase Order for the billing. In most cases, trip requests will be funded by CAMPUS. Other departments include FINE ARTS, SPECIAL NEEDS, or ATHLETICS. If you are unsure, please contact your campus secretary for direction on what fund to select.

10.2.3 Saving the Field Trip Request

After all trip request information has been entered, click Save button. WebTrips will refresh the Trip Request Detail page with the saved info. and/or any error messages. At this time, you may change any of the trip information, press Save before Exit. If you do not receive a trip request number when the page is refreshed, your trip request IS NOT SAVED and cannot be processed.

Click the Exit button. The Trip Request Search page is displayed.

Click **Exit** to return to the Trip Request Search Page

Click Reset to clear all the fields and start again.
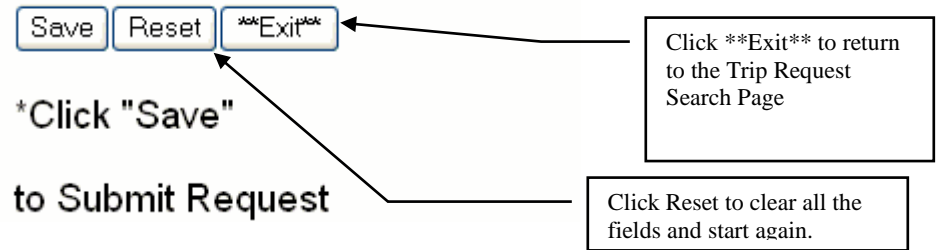
10.2.4 Destination Not Available

T.O.M. automatically keeps a list of all past destinations where Denton ISD has taken field trips. WebTrips allows a school user to select any of these existing destinations when entering a field trip request. If a destination is not available, please select the destination "TO BE DETERMINED" in the pull-down menu, then provide the facility name and address in the destination special instructions so that a new destination can be built by the Transportation Department.
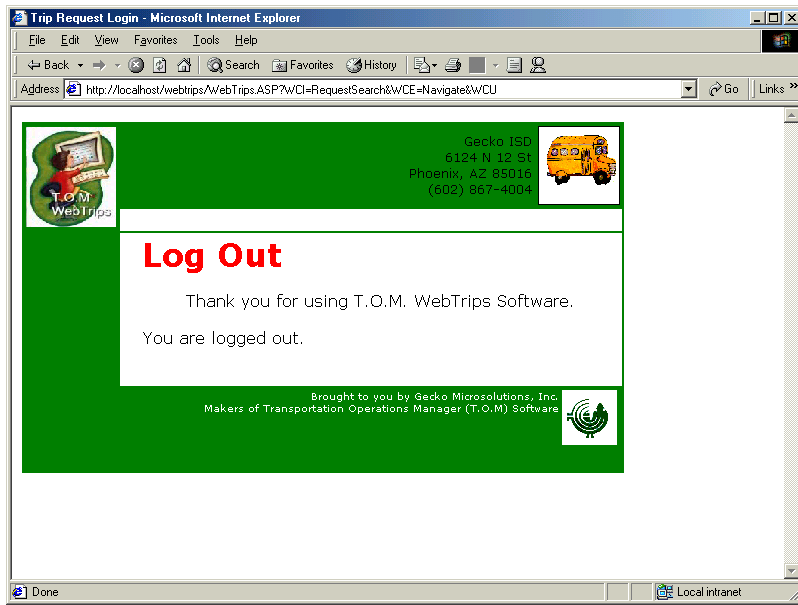
10.2.5 Logging Out of WebTrips

When you are finished using WebTrips, don't forget to log out!
1. Click the Logout button near the top of any page that displays a Logout button.

Click the Log Out button to log out of WebTrips
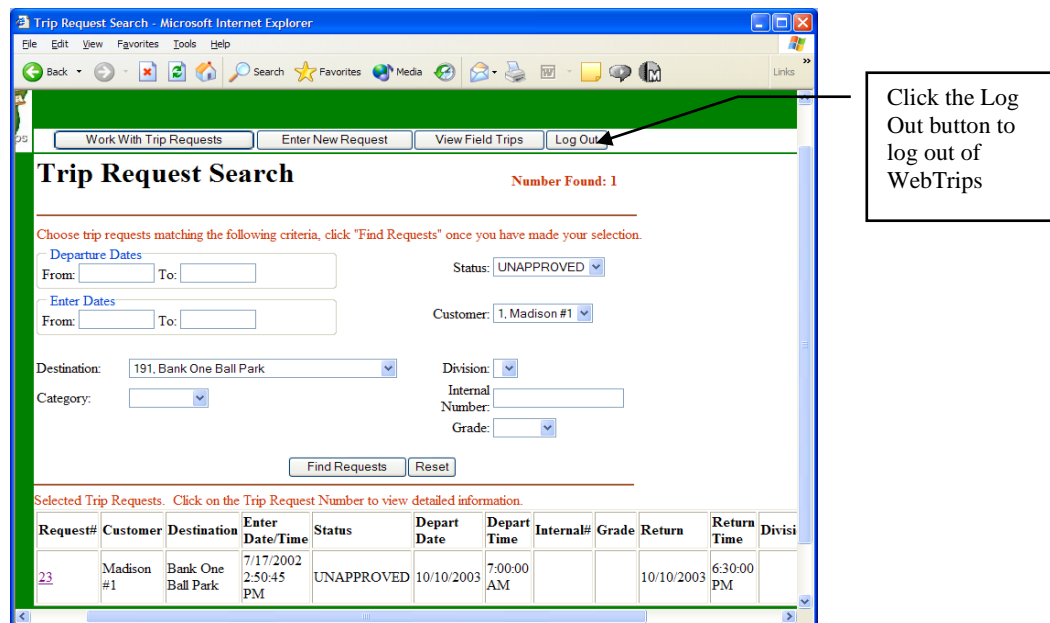
2. Click the Logout button. The WebTrips Lot Out page gives you a message that it has successfully ended your session.

Trip Request Login - Microsoft Internet Explorer

File   Edit   View   Favorites   Tools   Help

Back | Search Favorites History |

Address http://localhost/webtrips/WebTrips.ASP?WCI=RequestSearch&WCE=Navigate&WCU

Gecko ISD
6124 N 12 St
Phoenix, AZ 85016
(602) 867-4004

Log Out

Thank you for using T.O.M. WebTrips Software.

You are logged out.

Brought to you by Gecko Microsolutions, Inc.
Makers of Transportation Operations Manager (T.O.M) Software

10.2.6 Approving or Denying Trip Requests

When the approver logs on to WebTrips and selects "Work With Trip Requests", WebTrips shows the approver only the trip requests that are awaiting his/her approval.

WebTrips displays the Trip Request Search page with the trip requests that require approval by this user.

Total number of field trip requests found ready for the approver review

Field trip requests that need approval or denial

To review a trip request for approval or denial, click the Request #

Click an individual Request # on the Trip Request Search page to display the Request Detail page for that request.

The approver can also make any changes to the trip request as necessary. Do one of the following to approve or deny the trip request:

10.2.6.1 To Approve the Trip Request:

Click the Approve button and (if necessary) add optional comments in the Comments section. If required, you may change any information on the trip request detail page at this time, then click the Save button at the very bottom of the Request Detail page. WebTrips will validate and save the trip request information and refresh the trip request detail page.

When you save the request, WebTrips updates the status of the trip request to the status defined for this approver in the approval path. When the last approver on an approval path approves the trip request the request's status will be changed to "Pending", signifying that the request is turned over to the Transportation Department.

To approve a trip request, click the Approve button

Add "public" comments, if you wish, about the approval

10.2.6.2 To Deny the Trip Request:

Click the Deny button and (if necessary) add optional comments in the Comments section. Then click the Save button at the very bottom of the Request Detail page.

Click the Save button to save the trip request approval

To Deny a trip request, click the Deny Button

Add "public" comments, if you wish, about the approval or denial

When you save the request, WebTrips updates the trip request status to "Denied" and prevents any user from changing the trip request detail information. WebTrips will refresh the request detail page, reflecting the new status and date the trip request was denied.

Status reflects denied request and date/time request was denied
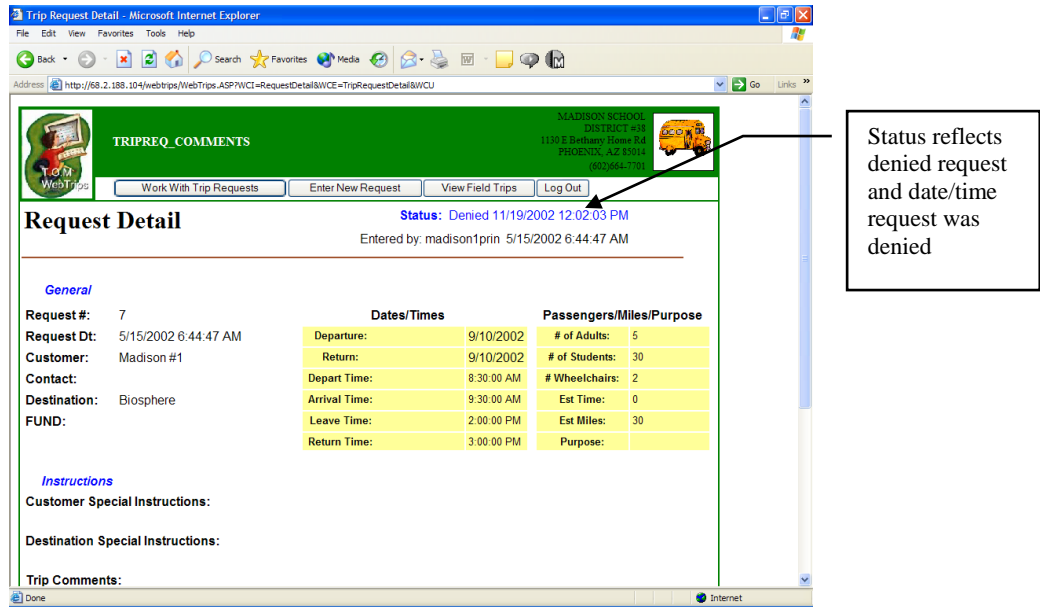
Once you have saved your trip request approval or denial, click Exit at the bottom of the Request Detail page and WebTrips displays the Trip Request Search page with the list of remaining requests requiring approval.

10.2.7 Checking the Status of a Trip Request

Users who create the original field trip requests can log in to WebTrips and check the status of requests.

10.2.7.1 Selecting Search Criteria on the Trip Request Search Page

The Trip Request Search page lets you search existing trip requests by selecting information about the request. WebTrips uses the information you enter as "search criteria" and matches existing trip requests for your school to this information.

1. Select the information you want WebTrips to match in existing trip requests for your school. An example is to select all trips that are pending by selecting "Pending" in the Status list ("Pending", means it has been approved and is in the transportation department for review).

Enter text to search text fields

Click drop-down arrows to select from lists

If you want to clear all the fields to start again, click the Reset button.

2. After you have entered your search criteria, click the Find Requests button. WebTrips displays the trip requests (if any) that match ALL of the criteria. WebTrips displays a list of summary information for each of the field trip requests found. Also, the Number Found field near the top of the page indicates how many field trips were found.

WebTrips tells you how many requests were found, based on these criteria

WebTrips displays all trip requests that match your search criteria

Click the Find Requests button after entering search criteria

3. To find out more about a specific trip request, the user can click the Request # from the Trip Request Search page and WebTrips will display the Request Detail page. If the Transportation Department (or any approver) has entered comments in the Comments field, such as why the trip request was denied, the user can view them on the Request Detail page.

Shows the trip request is denied

The Comments field may contain reasons for the trip request denial

10.3 Publication Center Procedures for PTA's/Booster Clubs

The Denton ISD Publication Center is available to handle the printing needs for PTA's and Booster Clubs. Although District works take priority, the Publications Center can usually have the job completed within twenty-four hours. Some specialty items require extra time, such as:

- Student Directories
- Books requiring binding
- NCR forms

10.3.1 Submitting Work

Any PTA/Booster Club is welcome to stop by the Publications Center at any time to discuss a project. Print jobs can be submitted electronically by emailing them to sramsay@dentonisd.org or by dropping them off at the Publications Center. The PTA/Booster Club will also need to submit a copy of their Employer Identification Number (EIN) with their work to the Publications Center.

10.3.2 Payment

Payment is due when picking up the print job. The Publications Center accepts payments in the form of cash or check.

10.3.3 Contact Information

- Publications Supervisor   (940) 369-0082
- Publications Secretary   (940) 369-0083
- Address   1213 N. Locust Street
                                         Denton, TX 76201
- Hours   Monday – Friday
                                         8:00 am – 5:00 pm

10.4 Notary Public Procedures

A Notary Public is a public servant with statewide jurisdiction who is authorized to take acknowledgments, protest instruments permitted by law to be protested (primarily negotiable instruments and bills and notes), administer oaths, take depositions, and certify copies of documents not recordable in the public records. The primary duty of a Notary Public is to show that a disinterested party (the Notary Public) has duly notified the signer of an instrument as to the importance of such document, and the signer of such document has declared that the signer's identity, signature, and reasons for signing such instrument are genuine. The signature and seal of a Notary Public do not prove these facts conclusively, but provide prima facie proof of them, and allow persons in trade and commerce to rely upon the truth and veracity of the Notary Public as a third party who has no personal interest in the transaction.

10.4.1 Application for Appointment as Texas Notary Public

District notary applicants must complete and submit a notary application and a notary order form. The order form and notary application can be found on the Business Office website.

- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Forms'**
- Click **'Notary Order Form'**
- Click **'Application for Appointment as Texas Notary Public'**

The notary application should be typed or printed in black ink. Correction tape should not be used on the application; mistakes should be marked through with a single line and initialed. The applicant's name should be indicated throughout the document exactly as it will be penned on notarized documents. The notary bond will follow the individual, not the District, so the applicant's home address should be indicated in the address field of the application document.

The Texas eNotary form should be typed or printed in black ink. The applicant's name should be indicated as it appears on the notary application. No additional heading information is required from the applicant. Hutcherson Insurance Staff will complete

the remaining header fields. Applicants may indicate the stand alone notary plan or the package plan option. Applicants are not required to purchase notary supplies using this form. The errors and omissions option should be indicated as none.

Once the application and order form have been completed; mail the documents, purchase order, and applicant's contact information to:

- Hutcherson Insurance
  PO Box 2096
  Denton, TX 76202

The state will mail the notary bond to the applicant's home address in approximately three weeks. The notary license must be notarized by a Notary Public prior to use.

10.4.2 Notary Finance Procedures

A purchase order requisition to Hutcherson should be entered for the amount of the notary bond and the supplies if applicable. The purchase order should contain a line for the notary bond and a line for the supplies. Both lines should be coded to account 6429. District notaries are not required to purchase notary supplies from Hutcherson. Supplies can also be ordered from existing office supply vendors.

10.5 Proper Disposal of Projector Bulbs

All projector bulbs contain mercury, which requires a special method of disposal. All used projector bulbs should be returned to the Technology Repair department, for proper handling and disposal.

10.6 Book Fair Fundraiser

10.6.1 PTA Sponsored Book Fair

When the PTA sponsors the event, the campus is not responsible for accounting for the book fair activity.

- Checks should be made payable to the campus PTA
- Collection of funds should be handled by PTA representatives
- PTA pays the invoice for book fair expenditures
- PTA determines if the profit received will be in cash or books

10.6.2 Campus Sponsored Book Fair

When the campus sponsors the event, the campus is responsible for accounting for the book fair activity.

- Checks should be made payable to the campus
- Collection of funds should be handled by campus representatives
- Campus pays the invoice for book fair expenditures from the campus activity fund (fund 461)

10.6.2.1 Vendor Selection

The campus secretary should review the history of the book fairs conducted at the campus. If wanting to use a book fair vendor not listed on the preferred vendor list, contact the purchasing department for prior approval.

10.6.2.2 Budget Preparation Packet – Fund Raisers

A book fair is considered a fund raiser. Therefore, a Budget Preparation Packet – Fund Raisers form must be completed and submitted to the Business Office prior to scheduling the book fair. The Budget Preparation Packet – Fund Raisers includes three forms: budget preparation, tabulation form/deposit reconciliation, and a financial report. To access the Budget Preparation Packet:

- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments'** tab
- Click **'Business Office'**
- Click **'Forms'**
- Click **'Budget Preparation Packet – Fund Raisers'** under Budget

10.6.2.2.1 Budget Preparation Form

Complete all fields on the budget preparation form. To estimate revenue, multiply the estimated number of products to be sold by the average product price. To estimate expenditures, multiply the estimated number of products to be sold by the average product cost. The net amount is the estimated revenue less the estimated expenditures. Indicate on the form if an advance of funds will be required. Upon principal approval, send the completed budget preparation form to the Business Office.

The Business Office will notify the campus if the fund raiser has been approved, or if more information is required. If an advance of funds was requested, the Business Office will prepare and post the budget amendment. Upon approval from the Business Office, a requisition will need to be entered to the book fair vendor for the estimated cost of the book fair. The book fair can now be scheduled.

10.6.2.2.2 Tabulation Form/Deposit Reconciliation

The tabulation form/deposit reconciliation should be attached to the financial report once the book fair is completed. The form should reflect the vendor's sales summary and the deposit reconciliation form that is used for recording cash and checks daily.

10.6.2.2.3 Financial Report

Upon completion of the book fair, a financial report should be completed.
- Inventory – Enter the inventory totals from the daily vendor's sales summary in the inventory section of the financial report.
- Actual Income – The total of the daily vendor's sales summaries should balance with the daily deposits.

- Profit – Compare the actual profit to the projected profit on the Fund Raiser-Budget Preparation Form. This comparison can be used to estimate the following year's book fair activity.
- Attach a copy of the book fair invoice.

The original invoice should be attached to the signed receiving copy of the purchase order and sent to the Business Office for payment. Once the financial report is completed, the principal should review and sign it. The original copy should stay with the campus. A copy of the financial report and back-up documentation should be sent to the campus librarian and the Business Office.

10.6.2.3 Cash Handling

At the end of each business day, all fund raiser funds should be reconciled and placed in the campus vault for safekeeping. Refer to section 8.7.1 for proper cash handing procedures. To ensure that the register is reconciled daily, a deposit reconciliation form should be completed to properly record cash and checks. To access the deposit reconciliation form:

- **District Website** - www.dentonisd.org
- Click **'sign-in'** in the upper right hand corner
- Enter your **ID** and **password**
- Click on the **'Departments**' tab
- Click **'Business Office'**
- Click **'Forms'**
- Click **'Deposit Reconciliation Form'**under Accounting

The deposit reconciliation form should compare to the vendor's sales summary report of cash/checks on hand. Daily the campus secretary/bookkeeper and the campus librarian should:

- Verify the vendor's cash drawer is empty
- Verify the total amount of the deposit
- Sign and date the deposit reconciliation form
- A copy of the signed and completed deposit reconciliation form should be given to the campus librarian

The campus secretary/bookkeeper is responsible for depositing the funds at the Business Office. A completed deposit ticket should be attached to the deposit.

10.7 Glossary of Terms

Acronym or Term	Description
A/P	Advanced Placement
A/P	Accounts Payable
ABE	Adult Basic Education
ADA	Average Daily Attendance
AEIS	Academic Excellence Indicator System
AICPA	American Institute of Certified Public Accountants
ARD	Admission, Review, and Dismissal Committee
ASBO	Association of School Business Officials
ATC	Advanced Technology Center
AUP	Acceptable Use Policy
BA	Budget Amendment
BT	Budget Transfer
CAF	Campus Activity Fund
CAFR	Comprehensive Annual Financial Reporting
CCR	Central Contract Registration
CEI	Cost of Education Index
CFDA	Catalog of Federal Domestic Assistance
Comp Ed	Compensatory Education
CPA	Certified Public Accountant
CPTD	State Comptroller Property Tax Division
CTE	Career & Technology education
DAEP	Disciplinary Alternative Education Program
DCAD	Denton County Appraisal District
ELL	English Language Learner
EOC	End of Course
ESC	Education Service Center
ESD	Extended School Day
ESEA	Elementary and Secondary Education Act
ESL	English as Second Language
FAR	Financial Accounting & Reporting
FASB	Financial Accounting Standards Board
FLSA	Fair Labor Standards Act
FSP	Foundation School Program
FTE	Full-time Equivalent
G/T	Gifted & Talented
GAAP	Generally Accepted Accounting Procedures
GASB	Governmental Accounting Standards Board
GED	General Equivalent Diploma
GFOA	Government Finance Officers Association
HR	Human Resources
IB	International Baccalaureate
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IMA	Instructional Materials Allotment
ISS	In School Suspension
JE	Journal Entry
JJAEP	Juvenile Justice Alternative Education Program

LEA	Local Education Agency
LEP	Limited English Proficiency
MAC	Medicaid Administrative Claiming
NCLB	No Child Left Behind
NCTCOG	North Central Texas Council of Governments
NOGA	Notice of Grant Award
NSLP	National School Lunch Program
NSLP	National School Lunch Program
OMB	Office of Management & Budget
PDC	Professional Development Center
PEIMS	Public Education Information Management System
PIR	Program Information Report
PK	Pre-Kindergarten
PO	Purchase Order
POD	Proof of Delivery
PPCD	Preschool Program for Children with Disabilities
SAF	Student Activity Fund
SAM	System for Award Management
SAS	Standard Application System
SEC	Securities and Exchange Commission
SHARS	School Health and Related Services
SSA	Shared Services Arrangement
SSC	Service Solutions Custodial
STAAR	State of Texas Assessments of Academic Readiness
TAC	Texas Administrative Code
TAC	Technology Advisory Committee
TAKS	Texas Assessment of Knowledge & Skills
TASB	Texas Association of School Boards
TASBO	Texas Association of School Business Officials
TBPC	Texas Building and Procurement Commission
TCPN	Texas Cooperative Purchasing Network
TEA	Texas Education Agency
TEAL	Texas Education Agency Log in
TEAMS	Texas Education Accountability Management System
TEASE	Texas Education Agency Secure Environment
TEC	Texas Education Code
TMHP	Texas Medicaid Healthcare Provider
TNT	Truth in Taxation
TRS	Teacher Retirement System of Texas
UIL	University Interscholastic League
USDA	United States Department of Agriculture
USDE	United States Department of Education
VPP	Volume Purchase Program
WADA	Weighted Average Daily Attendance