Denver City Independent School District

FISCAL PROCEDURES MANUAL

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Chief Academic Officer	Taunya Campbell
Director of Human Resource	Lisa Robinson
Director of Transportation/Grant Supervisor	Zach Duncan
Director of CTE/Grant Supervisor	Elizabeth Calk

BUSINESS OFFICE STAFF

Accounts Payable Clerk	Lynette Gonzales
Accounting Specialist	Ronald Kuehler
Director of Food Nutrition	Diana Olivas Mendoza
Payroll/Benefits Coordinator	Maria Garcia
PEIMS/Office of Supt Secretary	Esmeralda Rodriguez
Administrative Secretary	Christina Espinoza
Administrative Secretary	Barbara Diane Clark
Administrative Secretary	Julie Castillo

VISION

DCISD will improve the academic performance of each student.

MISSION

The mission of Denver City ISD is to foster a respectful, safe, and challenging environment that provides all students opportunities to discover their full potential and become lifelong learners in a global world.

BELIEFS

Every student has the potential to learn, grow, and demonstrate success.

All stakeholders are responsible for providing students the opportunity to "discover their potential" and "broaden their horizons".

Positive relationships are the foundation to success, and respect is an expectation from the entire learning community.

Every student has value and possesses diverse talents and abilities.

Individual students deserve a safe, secure, and supportive environment to be productive, creative, and successful.

High expectations and hard work guided by a positive vision and commitment to learning are essential to student success.

Students will be taught to think critically and allowed to think creatively and collaboratively through a variety of learning approaches.

The pursuit of excellence requires community effort, investment, and a willingness to improve.

INTRODUCTION

The Denver City Independent School District (DCISD) Fiscal Procedures Manual has been prepared to provide general information, guidelines, and procedures for budgeting and expending district funds and to understand business functions. Its development was guided by State and Federal laws, Board policies, and local administrative procedures.

Although it is not all-inclusive and cannot address all situations, this Manual does provide general information to assist with standard financial operations. All DCISD personnel with financial duties are responsible for being knowledgeable of and complying with the contents. Failure to follow the guidelines in the Fiscal Procedures Manual may result in disciplinary action, and depending on the severity of the issue, may result in a recommendation for termination of employment.

All trustees, employees, vendors, contractors, consultants, volunteers, and any other parties who are involved in the DCISD's financial transactions shall act with integrity and diligence in duties involving the DCISD's financial resources. At DCISD, the administrative staff perform multiple roles; however, DCISD shall attempt a separation of duties whenever possible. Staff consists of:

- Superintendent (oversight, investments, budget, risk management, monitoring of reports)
- Chief Financial Officer (Purchase Approval, Budget, Drawdowns, Accounts, Salary Negotiations, Reconcile, audit preparation and report review)
- Accountant Specialist (reconcile bank statements, journal entries)
- Human Resource Director (Employee Benefits, Employee Records/Certification, Hiring/Termination)
- CTE Director (CTE Compliance / Grant Manager)
- Maintenance Director (manage operations and transportation budgets; ensures safety compliance)
- Accounts Payable Clerk (accounts payable, entering invoices, coding expenditures, closing POs)
- Payroll/Benefits Clerk (timesheets, payroll, TRS/IRS reports and submissions, payroll deposits, employee benefits)
- Child Nutrition Director (café deposits, ordering for Café program, managing daily operations)
- PEIMS/Office of the Superintendent Secretary (PEIMS Coordinator, other assigned duties)
- Office Assistant (deposits, enter requisitions/coding for purchases, other office duties)

The District prohibits fraud and financial impropriety, as defined below, in the actions of its trustees, employees, vendors, contractors, consultants, volunteers and others seeking or maintaining a business relationship with the DCISD. Refer to Board Policy CAA (Local) for fraud prevention, reporting, investigations, and consequences.

Fraud and financial impropriety shall include but not be limited to:
- Forgery or unauthorized alteration of any document or account belonging to DCISD
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, or other DCISD assets, including employee time
- Impropriety in the handling of money or reporting of DCISD financial transactions
- Profiteering as a result of insider knowledge of DCISD information or activities
- Unauthorized disclosure of confidential or proprietary information to outside parties
- Unauthorized disclosure of investment activities engaged in or contemplated by DCISD
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to DCISD
- Destroying, removing, or inappropriately using records, furniture, fixtures, or equipment

- Failing to provide financial records required by state or local entities
- Failure to disclose conflicts of interest as required by policy
- Any other dishonest act regarding the finances of DCISD

Any person who suspects fraud or financial impropriety shall report the suspicions immediately to an administrator/supervisor, the Superintendent, the Board President, or local law enforcement.

If assistance is needed in any area of our business operations, please contact any of the business office staff members. DCISD Board Policies are available on the District's website at www.dcisd.org. Under "About Us", click on District Information, then click Handbooks & Policies, then Board Policy Manual.

This Manual and all referenced forms are available on the District's network under Department Tab for Business and Finance. The guidance provided in the Manual applies to all District expenses and reimbursements, including those to Board members and other district-associated individuals. Suggestions for additions and improvements to this Manual are welcome and should be sent to the Chief Financial Officer.
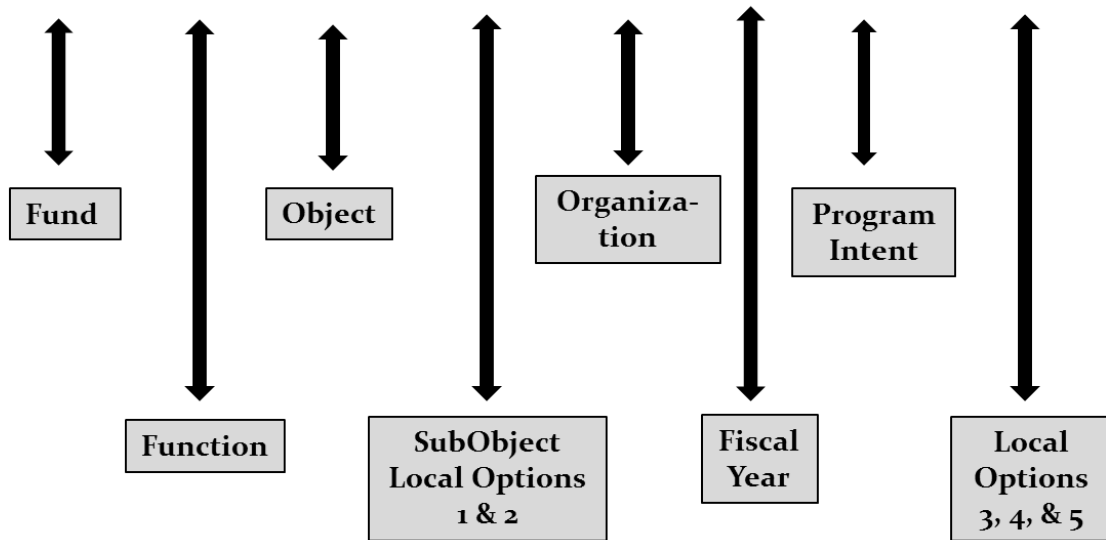
ACCOUNT CODE STRUCTURE AND SYSTEM

The Texas Education Agency (TEA) has established a standardized 20-digit account code structure that all Texas public school districts are required to use to record financial transactions. Every financial transaction must be assigned a proper account code. Detailed explanations of the account codes are provided in the Financial Accountability System Resource Guide (FASRG) available on the TEA website.

The sequence of the account code structure is as follows:

AAA-BB-CCCC-DD-EEE-F-GG-HHH

- ♦ **AAA**   Fund Number—Identifies funding source; example 199 for general local
- ♦ **BB**   Function—Identifies general operational area; example 11 for instructional
- ♦ **CCCC**   Object—Identifies nature of transaction; example 6399 for general supplies
- ♦ **DD**   Sub-Object—Identifies local level accountability; example 22 for science
- ♦ **EEE**   Organization—Identifies campus; example 001 for HS
- ♦ **F**   Fiscal Year—Identifies fiscal year; example 0 for current school year
- ♦ **GG**   Program Intent—Identifies intent of program; example 11 for basic instruction
- ♦ **HHH**   Local Option Codes

Twenty-digit Account Code Structure

AAA – BB – CCCC – DD – EEE – F – GG – HHH

Fund	Object	Organiza-tion	Program Intent

Function	SubObject Local Options 1 & 2	Fiscal Year	Local Options 3, 4, & 5

UNDERSTANDING THE ACCOUNT CODES

- As an example using the accounting code structure, the budget code 199-11-6399-22-001-0-11-0-00 would mean that expenditure is from the general local fund for instructional science supplies for DCHS for the current school year.

- Refer to Exhibit 1—DCISD Account Codes for listing of codes to use for transactions.

- Generally, the campus staff members are concerned primarily with the expense account codes for entering requisitions. The revenue accounts are used for recording athletic and miscellaneous revenues, as well as state and federal revenues.

- See the Budget Amendments section for information regarding the transfer of funds between accounts in the budget.

- For more information regarding explanations for the various budget codes, visit the TEA website (tea.texas.gov). From the TEA home page:
  - Click on Finance and Grants.
  - Under Financial Compliance, click on Resource Guide (FASRG). FASRG = Financial Accountability System Resource Guide.
  - Under Version 19.0 next to Module 1, click on FAR Appendices.
  - It is helpful to download and save the Appendices onto your computer as a PDF file so you can quickly search for items as needed.

ACCOUNTING SYSTEM

DCISD utilizes the SKYWARD system for its financial accounting, budget, human resources, purchasing, and asset management systems.

Employees authorized to use the system will be issued User ID logins and passwords and the appropriate access based on the assigned job duties. Users of the Business modules (Finance, Payroll, Personnel, Purchasing, etc.) who have been locked out of the system may contact the business office (CFO-ext. 5915) to have the password re-set. Appropriate staff will receive training for financial software. CFO will oversee and direct the periodic processes in the financial software as required to maintain the financial accounting records in compliance with federal, state, and local laws and policies. These will include fiscal and calendar year end processes. CFO and payroll specialist are the only two who have access to the password for the software system electronic signatures for checks. Skyward backs up data daily as well as providing disaster recovery services.

The District is required to have an annual financial audit and it is imperative that transactions are entered correctly in the SKYWARD system in order to accurately report its financial condition.

CASH & CHECK RECEIPTS

RECEIPT GUIDELINES – ALL STAFF MEMBERS

- Receipts should be issued for all funds received, whether from internally within the District or from external sources. Either a triplicate cash receipt or a duplicate Cash Receipts Transmittal Form must be used (copies will suffice for double copy).
- Receipts should not be pre-dated or pre-signed.
- Post-dated checks should not be accepted.
- When accepting checks, ensure that a notation is made on the check that references the account code the check is being posted to. The account code is important in the event the check is returned from the bank.
- Under no circumstances should a receipt amount or signature be altered. If a change is needed, void the original receipt with all copies attached, writing VOID on the receipt. Reissue the receipt with the correct information.
- Pre-printed receipt books are available at central office; these should be used by the campus staff.
- If a receipt book has been checked out to a sponsor and the club sponsor changes, inform the Business Office so a record is maintained of who has the receipt book.
- Funds may be in the form of cash, checks, money orders, cashier checks, or traveler checks. Regardless of the form, a receipt must be issued.
- For all checks received, include the student name / organization on the check. This will assist in the event of a returned check.
- Employees must never provide a _personal_ Venmo or other type of electronic payment information as the method to collect money for a campus fundraiser or other event.

RECEIPT GUIDELINES – INSTRUCTIONAL STAFF / SPONSORS

- **Teachers must submit all funds collected to the campus secretary on a daily basis. Money should never be left in the classroom overnight or taken home. Failure to comply with this requirement may result in disciplinary action taken against the employee, including the possibility of the employee having to reimburse the District for any funds lost or stolen while in the employee's custody.** Additionally, when checks are held for an extended period, there is an increased chance of the check being returned for a closed account or insufficient funds.
- **Funds must never be left in an inbox or on someone's desk.** Funds should always be transferred in person from one employee to another employee.
- **Read the Fundraiser section below before starting a fundraiser.**
- Teachers must issue receipts to students <u>or</u> use the Cash Receipts Transmittal Form to record the names of the students and the amount of money for each student as the money is turned in. The Transmittal Form can be used for collection of funds for field trips, PE or athletic uniforms, candy/popcorn sales, etc. .
- Indicate the purpose of the received funds on the receipt or transmittal form. (Example: 3rd grade field trip, Cheerleading popcorn sales, etc.)
- All funds received must be receipted by using either a pre-printed receipt or the Transmittal Form.
- A receipt copy or original Transmittal Form must be submitted with the funds to the campus secretary. The person submitting the funds must sign either the receipt(s) or the Transmittal Form. The campus secretary will issue a receipt for all funds collected from the teachers, noting the receipt numbers submitted with the funds by the teacher.
- Teachers must turn in the money themselves and not allow students to take the money to the secretary.

RECEIPT GUIDELINES – CAMPUS SECRETARY/BOOKKEEPER

- **The campus secretary/bookkeeper/sponsor is responsible for issuing receipts as funds are received and submitting the funds for deposit on a regular basis.**
- The secretary must issue a receipt for all funds to the person submitting the money using a pre-printed receipt book issued by the District. The person submitting the funds should be named on the receipt.
- The campus secretary and the person turning in funds for deposit should both verify totals at the time the receipt is issued.
- When depositing cash, a deposit slip must be completed that includes:
  - The budget code and account name that is to be credited with the deposits. For example, a deposit to the National Honor Society at the high school account needs to include the account name and account code (865 R 00 5749 58 001 0 00 0 00).
  - The receipt numbers must be included on the deposit slip also. This is to allow for an audit trail. More than one receipt number can be included on the deposit slip. In these types of situations, mark the deposit slip as "Receipt #2801-2814".

<u>**DISBURSEMENTS**</u>

- The SKYWARD Purchasing Tab is used to process requisitions and request checks as needed. See the Purchasing section of this Manual for guidelines.
- Disbursements from student activity funds are exempt from bidding requirements since these funds represent student funds held in trust and are not District funds. It remains in the students' best interests to proactively seek the best value for purchases.

BUDGETS AND BUDGET AMENDMENTS

The District operates under a site-based management system which allows campuses and departments to develop their annual budget based on their needs assessments and campus/district improvement plans. In the spring of each year, budget information will be forwarded to the campus and department administrators for their review and budget development. Deadlines will be established for campus/department budget submission in order to allow the Chief Financial Officer to compile all the information and prepare the District budget for Board approval. Upon approval, the funds will be available at the start of the fiscal year, September 1.

Budgets are not considered to be static and can be adjusted during the year depending on the changing needs of the campuses and department. Campus/department administrators who manage budgets are allowed to transfer monies within their budget during the fiscal year. A justification should be submitted in Skyward when adding a budget transfer request for audit purposes.

<u>**GUIDELINES FOR PROCESSING BUDGET AMENDMENTS**</u>

- Budget amendments should take place <u>before</u> an expense has occurred, if a transfer of funds are needed. It is done so that there are enough funds in a specific budget code to allow for a purchase requisition to be encumbered and the invoices to be subsequently paid.
- Always check the budget code for the account from which the funds will be transferred. There must be sufficient funds in this account to cover the transfer.
- Budget transfers shall be in whole dollars only.
- Budget amendments should be aligned with the Campus Improvement Plan.
- If the account that is needed to transfer funds into does not currently exist, please contact the business office (CFO).
- Funds cannot be transferred from one general ledger fund to another general ledger fund. For example, a budget transfer <u>cannot</u> occur from Fund 199 to Fund 461.
- **A transfer from one function code to another function code in the general fund must be approved in advance by the Board**. For example, a transfer from function 13 to function 11 requires Board approval before the transfer can be posted. Contact the Business Office for timelines for budget amendments that require Board approval.
- Prior to posting in the accounting system, the CFO will review all BAs for approval.

CHECK PROCESSING AND DISTRIBUTION

Vendor checks are normally processed on a weekly basis and are mailed on the following Monday afternoon, unless there is a change due to a holiday or summer schedules. When necessary, adjustments to the check runs may be required, determined by the accounts payable clerk.

- all the supporting documentation must be submitted to the Accounts Payable Clerk.
- the purchase order must be entered in the SKYWARD system and have campus/departmental approval finalized.

GUIDELINES FOR DISTRIBUTION OF VENDOR PAYMENTS

Vendor Payments

- As a normal practice, checks to vendors will be mailed after services have been performed or the goods received.

Check Distribution

- Persons requesting checks to be held may come to Central Office on Fridays to pick up the check. Campuses and departments will be notified via email if there is a change to this schedule due to holidays or summer schedules.

Employee Reimbursements/Travel

- Employee reimbursements are handled as a check to the employee. Documentation must be received a week in advance of a check run. Examples of employee payments include mileage (only if district vehicle is unavailable) and other authorized expense reimbursements and per diem meal allowances.

CONTRACTED SERVICES

Contracted services are those services provided by consultants or other individuals/entities who are not District employees. Examples include providers of staff development, diagnostic services, medical services, etc. Fees for contracted services are paid upon completion of services. A nominal deposit may be paid in advance in order to reserve a scheduled date with a presenter or service provider.

Before services are contracted for, campus/department administrators should ensure that sufficient funds are available and in the appropriate budget codes to pay for the services. Contracts must include an approved purchase order at the time the contract is executed. Authorized approvers for contracts include the Superintendent, Chief Academic Officer, and Chief Financial Officer.

The following forms will need to be completed and submitted to Central Office prior to the commencement of services.

Obtained from the vendor:
- W-9 form
- Conflict of Interest Questionnaire – Form CIQ
- Certificate of Interested Parties - Form 1295 – Required for contracts that were approved by Board of Trustees or over $1,000,000 (Exhibit 6). Form required only if applicable.

- For consultants working directly with students, a criminal background check and fingerprinting documentation will be required. Contact the Human Resources Coordinator for additional information.

Employees who have a family relationship with a vendor are required to submit the Conflicts Disclosure Statement Local Government Officer – Form CIS

Requisitions should be entered for the entire amount of the contract before services commence. Payments for services may be made as services are rendered resulting in partial payments.

Questions about contracted services should be directed to the Superintendent, Chief Academic Officer, and Chief Financial Officer.

CREDIT CARDS

DCISD utilizes credit cards to facilitate the purchase of certain authorized and district-related goods and services. All approved expense incurred must be in the best interest of the District, be District-related, and be in accordance with the campus/department budget. In addition to the District's business credit card, vendor-specific cards are also used for purchases at Thriftway, Walmart and Sam's Club.

District credit cards must not be used for personal purchases at any time. District credit cards are not intended to avoid or bypass the established requisition system.

ALL CREDIT CARDS
For all credit card purchases, the following guidelines apply:
- Obtain prior approval from the campus/department administrator.
- Employees must verify that budgeted funds are available and that the most cost-efficient items are being purchased.
- Cardholders are responsible for the protection of the credit card and must immediately notify the issuing financial institution and the Business Office if the card is lost or stolen.
- Employees who request to use the card are responsible for obtaining **itemized receipts** for items purchased. Employees should make a requisition if known expenses for purchase are available prior to use.
- Cardholders are responsible for ensuring that all transactions made with their knowledge are for legitimate school district purposes.
- The Sales Tax Exemption Certification must be presented at the time of purchase to the vendor so that the District is not charged for sales tax.
- Following the purchase, submit the original itemized receipt to accounts payable within two (2) business days.
- The employee will submit the itemized receipt and the purchase order to the Accounts Payable Clerk.
- The reason for purchase must be included with the receipt.
- The receipt should be detailed with the individual items listed on the receipt. The summary credit card receipt that shows only the total amount is insufficient.
- Failure to submit a detailed receipt may result in the employee having to personally reimburse the District for the full amount of the transaction.

- Inappropriate use of the credit card or failure to submit receipts in a timely manner may result in the employee no longer being able to use the card, in addition to the possibility of other disciplinary actions. If there are repeated late fees or finance charges due to the employee's failure to submit receipts on a timely basis, the employee may be required to reimburse the District for those fees/charges.
- Cardholders must immediately return the card to the Business Office upon completion of the transaction, separation of employment from Denver City ISD, or upon request of their supervisor.

BUSINESS CREDIT CARD PURCHASES

In addition to the above guidelines for all credit cards, the following are to be followed when using the District's business credit card:
- Cardholders will be held responsible for all purchases made on the DCISD charge accounts.
- District Cards are housed at central office and kept in the vault.
- Employees who want to use the business credit card must obtain approval from the business office (Superintendent, CFO or accounts payable clerk), in addition to the campus/department administrator.
- For meal receipts, a list of persons eating at the restaurant, the reason for the meal, and the purchase order number need to be submitted with the receipt. The receipt must be submitted to Accounts Payable within two business days.

THRIFTWAY PURCHASE CARDS

In addition to the above guidelines for all credit cards, the following procedures are necessary when using the Thriftway card:
- Employee using a Thriftway card must check out card with a PO # from the business office and then submit itemized receipt and Thriftway card to business office within one business day of purchase. Please include PO # on the receipt.
- All items purchased should be for district use and not personal items.

These procedures will provide assurances from the employee that the items purchased were legitimate district items.

WALMART CREDIT CARDS/SAM'S CLUB PURCHASE

In addition to the above guidelines for all credit cards, the following procedures are necessary when using the Walmart credit card:
- Enter a requisition in the Purchasing module for the purchase; use an estimated amount if the exact amount is unknown. If using the district credit card, please make requisition payable to CitiBank.
- Ensure the employee going to Sam's has an approved PO and the Sam's card for the district.
- Inform the cashier at the beginning of the transaction that the purchase is exempt from sales tax or make sure to click "TAX EXEMPT" order on the monitor or online purchase.
- For online orders, the order confirmation and receipt of merchandise must be submitted to the accounts payable within two business days of pick up in order to complete processing and payment. Order confirmations sent via email should be forwarded to accounts payable. *If paying with the District Credit Card, please make requisition payable to Citibank.

CROWDSOURCE FUNDING

In compliance with Board Policy CDC (Local), classroom teachers and student groups are allowed to conduct crowdsource funding activities pending principal approval.

Guidelines for crowdsource funding projects include:
- The use of approved crowdsource funding sites is intended solely for teachers to support their efforts to raise money to benefit the students.
- The teacher/sponsor must submit the Fundraising Application and a Financial Recap Report and receive approval from the principal **prior to** soliciting funding.
- Any supplies, equipment, or other goods purchased with funds raised through crowdsourcing are the property of Denver City ISD.
- Requests for technology items must have prior approval from the Technology Department.
- Donated and/or purchased items must be entered into the District's inventory in accordance with Fixed Assets/Inventory Items guidelines.
- Purchases made from crowdsourcing sites must adhere to DCISD purchasing guidelines.

Questions regarding crowdsource funding should be directed to the Superintendent or Chief Financial Officer.

DONATIONS, GIFTS, AND BEQUESTS

In accordance with Policy CDC (Legal) and (Local), the District may accept bequests or gifts of money or property. The gift becomes the sole property of the District and at the discretion of the Superintendent or designee. In accepting donations, the following criteria are used:
- Have a purpose consistent with District purposes
- Place no restrictions on the school program
- Should not support a program that the Board may be unable or unwilling to continue
- Will not result in inequitable funding, equipment, or resources among schools/programs
- Does not require employment of additional personnel
- Does not require the endorsement of a business product
- Does not conflict with policies or actions of the Board or public law
- Does not require extensive District maintenance

All donations are to be reported to the Superintendent's office within two business days for review and consideration for acceptance. Checks and/or cash should be submitted to the Business Office within two business days of receipt for proper coding and timely deposit.

For donations of fixed assets, such as equipment valued over $1,000 per item, notify the Business Office upon receipt of the donation. Include a full description of the equipment or property, including make, model, serial number, date acquired, and estimated value.

If an employee is requesting a donation from an organization, regardless of amount, the employee must follow the guidelines that are noted in the Grants section of this Manual.

FISCAL YEAR

The DCISD fiscal year is from September 1 through August 31. When a new fiscal year starts, campus/department administrators will be advised when their new budgets are available in the SKYWARD Finance system, generally during the first week of September.

Items received on or before August 31 will be paid for out of the budget for that fiscal year. For example, an item received on August 31, 2023 will be paid for out of the 2022-2023 fiscal year budget, even though the invoice is received in September. The District is not allowed to engage in "delayed billing" or "fall billing" in order to pay an invoice in the fiscal year following the delivery of goods or services. An item that is received on or after September 1, 2023 will be paid out of the 2023-2024 fiscal year budget, regardless of when the item was ordered. An exception to this may be granted if the item(s) purchased can be proven to be in transit to the District as of August 31. Contact the Chief Financial Officer for additional information about this exception.

Requests for employee reimbursements, travel expenses, and supplemental pay for the fiscal year that is closing need to be submitted no later than the fourth business day in September each year. For example, if an employee attended a conference in August 2023, all receipts and requests for expense reimbursement must be submitted by September 6, 2023. Employees who perform any additional duties for the District during the school year, including summer programs, for which they are to be paid shall follow the deadlines on the Pay Date Schedule.

FIXED ASSETS/INVENTORY ITEMS

Fixed assets, also known as capital assets, are defined as those items having a cost of $5,000 or more per unit and a useful life of more than one year and must be capitalized in accordance with Policy CFB (Local). These items are required to be tracked and recorded in the District's general ledger. Upon purchase, these items are coded with object code 66XX.

For inventory control purposes, technology related items such as digital cameras, iPads, and laptops will be tagged for inventory control purposes.

Employees are responsible for District items that have been assigned or checked out to them. If an employee has District equipment in their custody and the item is stolen, a police report must be filed within one day from when the item was noticed missing. Failure to file the police report and provide a copy to the District may result in the employee having to reimburse the District the cost of the item.

Transfers of equipment within the district, such as from one classroom to another, should be reported to the Campus Principal and Technology Director within one week of the transfer. Campuses or departments that have items to be disposed of should provide a list of these items prior to their removal from the campus/department.

FUNDS RECEIPTS AND PROCESSING

CASH AND CHECKS

All funds received should be deposited on a regular basis, preferably daily, within 3 days max. "Funds" in the context of this section includes cash, checks, money orders, cashier checks, travelers' checks, etc. If it is not possible to deposit funds on a daily basis, the funds must be securely locked at the campus/department.

For all cash and checks received, pre-numbered receipts should be issued by the campus/department staff member in charge of collecting funds. The principal's secretary or bookkeeper is generally the person responsible for collecting funds. In her/his absence, the principal will designate a staff member to collect funds.

Pre-numbered receipt books can be obtained upon request from the District Business Office and are recorded in a log book upon issuance. The principal's secretary/bookkeeper is responsible for obtaining cash receipts books from the Business Office and can then issue them to campus sponsors as needed. All district employees shall use District-provided receipt books.

When collecting funds, follow these guidelines:
- When funds are collected by the teacher, the teacher should use either the Cash Receipts Transmittal Form or a pre-numbered receipt. Indicate whether cash or check was received; if a check, write down the check number.
- The teacher should submit the funds along with the receipts or Transmittal Form to the principal's secretary/bookkeeper on a daily basis.
- The principal's secretary/bookkeeper will issue a receipt to the teacher for the funds submitted for deposit.
- If the funds collected by a teacher are related to a specific student, such as for a field trip or yearbook purchase, make sure that the student's name is listed on the check submitted for payment and the receipt or cash receipts transmittal form submitted by the teacher.
- For receipts issued by the principal's secretary that are related to a specific student, ensure that the student's name is on the receipt.

Deposit slips are prepared for cash and the deposit slip with the cash are sealed and put in the campus lock box or brought to central office. For checks, the campus/department should submit supporting documentation, such as the cafeteria point-of-sale report or deposit slip with referenced receipt numbers along with the checks. Please email the business office secretary once a drop off occurs. At central office, the deposit will be picked up and entered on the Deposit Log and both the carrier and receiver shall initial the log acknowledging the transfer of funds. The designated business office secretary will verify deposits and then take the deposits to the bank.

Each check should be stamped with the deposit endorsement ink stamp that has been provided to the campus/department.

ELECTRONIC PAYMENT COLLECTIONS

The District utilizes RevTrack for electronic collection of student cafeteria meal payments.

Employees must never provide a personal Venmo or other type of electronic payment information as the method to collect money for a campus fundraiser or other event.

For additional information and training, contact the Business Office.

GRANTS

DCISD receives grants from state and federal agencies and other organizations. The most common examples are ESSA (Every Student Succeeds Act) and IDEA (Individuals with Disabilities Education Act) through TEA, and grants administered through ESC Region 17. Personnel charged with managing these funds shall refer to the Grants Guidelines as well as the Notice of Grant Award (NOGA) or other grant award notice issued for the specific grant(s) for additional guidelines.

These guidelines shall be followed for any grant or donation request that an employee wants to apply for, regardless of dollar amount or the granting entity:
- If an employee is initiating the request, the employee shall send an email to the principal or department administrator seeking permission to apply for the grant or request a donation. Include all pertinent information about the request, including amount and purpose.
- The principal/department administrator shall then send an email to the Superintendent, Chief Academic Officer, and the Chief Financial Officer requesting permission to apply for the grant.
- After permission has been granted from one of these three administrators, the grant / donation application process may proceed.
- If the grant application includes any modifications, improvements, or additions to facilities or grounds, or will require ongoing costs, permission must be requested from the Superintendent, Chief Financial Officer, and the Facilities/Operations Director. This permission needs to be documented via email.

The responsibilities for the grant manager and the finance department include but are not limited to the list below. The full list of responsibilities for all departments is detailed in the DCISD State and Federal Grants Manual.

Grant Manager responsibilities:
- Working cooperatively with the campus administrative staff to ensure that all grant activities are collaboratively planned and appropriate to each campus.
- Providing supporting documentation for budgeted grants funds, including the submission of all grant amendments to the finance department.
- Prepare budget amendments that are aligned with the Notice of Grant Award to initially set up the grant and for any needed amendments during the grant period.
- Assisting the Human Resources (HR) and Payroll departments with determining the payroll distribution code(s) for all grant-funded staff.

- Preparing all grant-related programmatic (evaluation) reports (monthly, quarterly and/or annual).
- Ensuring compliance with Generally Accepted Accounting Policies (GAAP) and the FASRG in coding all payroll and non-payroll expenditures.
- Receiving and monitoring the time and effort reports, as appropriate, and submitting adjustments, if any, to the finance department.
- Monitoring the spending thresholds throughout the grant period to ensure that the grant activities are being conducted systematically throughout the grant period.
- Ensure payroll time records and expenditure reimbursements are submitted on a timely basis within thirty (30) days after the activity occurred.
- Reviewing and approving all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles.
- Retaining all grant records for the required length of time (5 years) for audit purposes.
- Providing information to the HR/finance department regarding the number and type of grant-funded positions approved in the grant application by the granting authority.
- Verifying with the HR department that all grant-funded staff meet the Highly Qualified Staff federal guidelines, as appropriate, and all state certification requirements.
- Verifying with the HR department that all grant-funded staff have a job description with the grant-related duties and funding and that all grant-funded staff sign a job description on an annual basis.
- Verifying with the HR department that the Highly Qualified Staff Annual Report and conducting the required public notice or hearing, as appropriate.
- Assisting the HR department with determining the position title, Role ID and other salary information for use in completing the grant application.

Finance Department responsibilities:
- Assisting the Grant Manager with budgeting grants funds and reviewing the initial budget for posting to the general ledger. Posting the initial budget and all amendments to the general ledger.
- Assisting the Human Resources, Payroll and Grant Managers with determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related financial reports (monthly, quarterly and/or annual).
- Preparing all financial records for the annual financial audit and single audit, as appropriate.
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Adjusting the general ledger, as appropriate, after the Grant Manager's reconciliation of the time and effort reports, as appropriate if adjustments are necessary.
- Developing and maintaining all salary schedules to ensure consistency between local and non-local pay rates (Includes base salaries, stipends and extra-duty rates of pay).
- Assisting the Grant Managers with determining the payroll distribution code(s) for all grant-funded staff.
- Managing the day-to-day cash needs for grant expenditures and drawing-down cash reimbursements, as appropriate.
- Managing all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles.

- Receive and review Time and Effort documentation to compare to payroll distribution records.
- Retaining all financial records for the required length of time (5 years) for audit purposes.
- Managing all fixed assets and ensuring compliance with the inventory and disposition federal guidelines.
- Allowability of costs will include consideration of:
  o Costs must be reasonable and necessary [2 CFR 200.404]
  o A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost
  o Necessary is defined as costs needed to carry out the grant activities
  o Be allocable to Federal awards [2 CFR 200.405]
  o Be authorized or not prohibited under State or local laws or regulations
  o Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items
  o Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
  o Be accorded consistent treatment
    ▪ A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost
  o Except as otherwise provided for in EDGAR, be determined in accordance with generally accepted accounting principles
  o Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation
  o Be the net of all applicable credits [2 CFR 200.406]
  o Be adequately documented

Additional Purchasing Requirements Regarding Grant Funds

DCISD will follow current federal grant requirements listed at Title 2, Code of Federal Regulations, Subtitle A, Chapter II, §200.320. In addition, the charter school shall comply with state purchasing laws and local Board Policy.

The procurement method shall be determined based on the type of goods or services to be purchased with federal grant funds. The business manager shall be responsible for selecting the appropriate procurement method for each procurement.

The charter school shall adhere to the most restrictive federal regulations, state laws, local policies and/or procedures when the guidance documents are in conflict. [CFR 200.403(c)]

Procurement Levels and Requirements (see Table in Purchasing section)

The district has developed and implemented a Purchasing Levels and Requirements Chart for non-federal and federally-funded purchases. The chart includes the following data:

- Purchase Commitment Amount
- Support [Documentation] Required
- Additional Forms Required, if any
- RFP/RFQ Requirement
- Board Approval Requirement
- Advertising Requirement

DCISD orders limited amounts of goods and services utilizing grant funds. The business manager shall review expenditures from local funds on a monthly and annual basis to monitor whether the district exceeds any "like-item: categories, which will be based on the State of Texas Procurement Commodity Codes.

HUMAN RESOURCES – NEW EMPLOYEES

Before an individual begins work for DCISD certain processes must be completed in order to remain compliant with federal, state, and local regulations.

Job Posting/Advertisement:

The District utilizes the Frontline Education Recruiting and Hiring system for advertising available vacancies within the District.

Application Procedure:

In conjunction with federal law, any interested individual may apply for an available position without regard to discrimination based on the applicant's race, color, religion, sex (including pregnancy, childbirth, or related conditions, gender identity, and sexual orientation), national origin, age (40 or older), disability or genetic information.

Once an application is received, staff from DCISD's Human Resources office will verify that the application is complete and meets the requirements stated on the job posting:
High School Diploma/bachelor's degree
Related experience
Certifications/licenses or eligibility to receive one
Fingerprints/background check

If the applicant is qualified but has not provided all the information, HR staff will email the applicant with a request to complete the application.

The HR department will go into the notes section of the application to notify campus and department administrators that the applicant is eligible for interview. Candidates shall not be

interviewed until the HR Director/assigned staff notifies the administrator that the candidate has been approved to be interviewed.

Campus and department administrators review applications and select the candidates they want to interview.

After interviews are complete, the campus/department administrator submits the recommendation via email with the following documentation:
Interview Questions/answers for all applicants interviewed

Hiring Procedure:
Once all documentation has been received, the HR Director will present the recommendation to the Superintendent. The superintendent will approve or reject the recommendation. If approved, a New Hire Form is submitted in Euphoria by HR. The HR staff completes/verifies the following:

• Upload the information to the State Board for Educator Certification (SBEC). If fingerprinting is necessary, the applicant is notified and is responsible for completing the fingerprinting process. The applicant will not be allowed in the classroom or workplace until this is completed and results are approved.
• Fingerprints are subscribed to through the FactClearing House.
• Salary determination is completed in accordance with the district's hiring scale using verified official work experience and degree(s) awarded. The Chief Financial Officer provides final salary approval.
• The new employee is responsible for submitting TRS Service Records and college transcripts to the Human Resources Director.
• The Human Resources Director provides steps for obtaining a DCISD access badge.
• When applicable, a contract is prepared for signature by both the employee and the Board President.
• Required documents for new employees, such as W-4 and I-9, are processed.
• The Human Resources Director notifies the campus or department administrator that the individual has been approved for employment.
• The Human Resources Director notifies the District team of the new employees so access can be set up (this may be done through Euphoria new hire form).

At no time shall an individual work for the District until the Human Resources Director has notified the campus or department administrator that the individual has been approved for employment and all required documentation

INTERNAL CONTROLS

In accordance with Board Policy CAA (Local), a system of internal controls is maintained in order to deter and monitor for fraud or financial impropriety in the District. Internal control

means a process designed to provide reasonable assurances regarding the achievement of objectives in:
- Reliability of financial reporting
- Effectiveness and efficiency of operations
- Compliance with applicable laws and regulations

The process is affected by the District's Board of Trustees, administration, and employees. The cost of the controls should not exceed the benefit derived from them and should be based on sound business judgment.

Some examples of internal controls include:
- Separation of duties from collecting, depositing, and recording funds
- Supervisor approval of time sheets, expense reimbursements, and travel forms
- Dual controls with bank accounts regarding authorizations for ACH payments
- System controls regarding authorized access to accounting, payroll, personnel, requisitions, and student data
- Employees maintaining confidentiality of their own passwords
- Adequate training and cross-training of staff

The District is committed to a system of effective internal controls that provides reasonable, but not absolute, assurance for safeguarding assets, reliability of financial information, and legal and regulatory compliance.

PAYROLL

All DCISD employees are compensated through the SKYWARD Payroll system for duties performed, whether salaried or hourly pay. Reimbursements for travel, fees, etc., are processed through the Accounts Payable system. All employees are paid once a month.

Changes to an employee's direct deposit must be hand-delivered to the Human Resource Director. The Direct Deposit form is available in the Business Office – Contact HR for form.

NON-EXEMPT EMPLOYEES

Non-exempt employees (those who are paid by the hour) shall clock-in and clock-out through the TruTime system. If an employee does not clock in/out when starting or ending work, he/she should contact their supervisor so the time sheet can be adjusted by the supervisor. For overtime purposes, the pay week runs from 12:00am Sunday through 11:59pm Saturday.

The Fair Labor Standards Act (FLSA) requires that all time worked by non-exempt employees to be compensated. Overtime should be pre-authorized by the campus/department administrator. However, even if the overtime was not authorized, FLSA requires that the District compensate non-exempt employees for all time worked, either by pay or by compensatory time off. Time worked more than 40 hours during the work week is compensated at one and one-half times the employee's

standard rate. Compensatory time earned by nonexempt employees may not accrue beyond a maximum of 60 hours. Non-exempt employees are obligated to record <u>actual</u> hours worked and understand that in accordance with the FLSA, they are required to record time associated with their duties.

NON-EXEMPT EMPLOYEES – PAYROLL TRUTIME PROCEDURES
DCISD utilizes TruTime for employee timekeeping purposes. Employees shall follow these procedures.

Employee Responsibility:
- Absence submitted in [Frontline](#) prior to absence or the day of absence.
- Clock in/out for each shift using TruTime after logging in with your Skyward password.
- Friday of each week - If a punch is missed or needs to be corrected, notify your supervisor and have them make the correction in TruTime.
- Friday of each week - If an absence needs to be corrected or deleted, notify your supervisor.
- Do not clock in early or stay late without <u>prior</u> approval from your supervisor.
- Notify your Supervisor, if you need to leave for the day.

TRUTIME Supervisor Responsibility:
- Adjust Leave and TruTime according to employee's discussion/email to supervisor on reason time/leave is incorrect.
- Monday of each week - Verify hours for the week (40 hours), any overtime submitted, and if hours/leave is missing make adjustments, then submit the TruTime records for payroll.
- TruTime will retain all transactions and records.

EXEMPT EMPLOYEES
Exempt employees (those paid a salaried wage) who perform additional duties for the District beyond their contract shall complete and submit a Monthly Time Report Sheet or a Game Workers Sheet to the Supervisor for an approval, and then the timesheet is submitted to the Payroll Specialist. These timesheets should be submitted on a timely basis in accordance with the Pay Date Schedule. The employee's signature and supervisor approval are required on these Timesheets.

ABSENCES
Each employee is responsible for reporting his/her own absences through the Frontline Education absence management system. Normally, absences should be submitted before or on the day of the absence. Absences shall be reported no later than the deadline noted on the annual Pay Date Schedule. Employees may contact the Payroll Specialist if assistance is needed.

TIMELY SUBMISSION OF RECORDS
Employees shall submit time and absence records by the deadline on the Pay Date Schedule. This deadline ensures accurate reporting of employee wages to the Teacher Retirement System. It is not acceptable for employees to withhold timesheets for an extended period of time. For employees who do not submit time records by the deadline, the Chief Financial Officer will contact the

employee's supervisor/manger. Changes for direct deposit instructions and payroll withholding must also be submitted by the deadline on the Pay Date Schedule.

At the beginning of each school year, the Business Office will send forms to the campus and department administrators requesting information regarding employee assignments and stipends. The employee assignment information is critical to determining the appropriate payroll account code, especially the program intent code. The employee assignment and stipend information must be submitted by the **deadline established** by the Business Office. If there are changes during the school year, the Business Office must be informed **within five business days** of the employee assignment or stipend change.

LEAVE CALCULATION AND FINAL PAYCHECK

When an employee separates employment from the District, the final paycheck will be calculated upon submission of all time and leave records. The final paycheck will be withheld if an employee has not returned any District property checked out to the employee, including but not limited to computer, keys, employee identification badge, etc.

If the employee separates before his/her last duty day of the school year, state and local leave will be prorated based on the actual time employed. If an employee used leave beyond the pro rata entitlement, the final paycheck will be reduced.

For any employee who begins employment after the first duty day of the school year, state and local leave will be prorated based on the actual time employed.

PAYROLL SPECIALIST CHECKLIST [SEE EXHIBIT]

PETTY CASH

Campuses are allowed to have petty cash accounts in order to facilitate small and/or unexpected purchases that are necessary for the operation of the campus/department.   The campus principal is responsible for these funds.

The following guidelines are to be followed regarding petty cash accounts.
- Funds must be kept securely locked when not in use.
- Itemized receipts must be submitted for all petty cash expenses.
- A petty cash voucher shall be completed for each transaction of funds. The information should include: amount of funds distributed, transaction date, purpose/description of purchase, budget code to be charged, and any returned funds.

Sample Petty Cash Voucher:

```
                        Petty Cash Voucher

_____ has received $_____ from petty cash fund to
purchase the following items:

_____
_____
Account code:_____

Signature acknowledges that I need to submit all sales receipts and any remaining funds to
the secretary/bookkeeper within five working days.

_____        _____
Employee Signature                           Date


Funds Returned $_____    Secretary/Bookkeeper Initials & Date: _____
```

- Cash on hand and receipts for disbursements must always equal the assigned amount of the petty cash fund. The employee responsible for the petty cash fund should maintain a log of each transaction utilizing the Petty Cash Journal form along with each paid receipt describing the goods or services purchased.
- For the Petty Cash Journal form, include the following information:
  - Date of purchase
  - Petty cash voucher number
  - Budget/Account code
  - Payee (name of employee who made purchases for the District from personal funds and is now being reimbursed)
  - Approval (initials are acceptable)
  - Total (amount of transaction)
  - Balance (amount remaining in petty cash fund)
- <u>Sales tax will not be reimbursed</u>. Employees should take the Sales Tax Exemption Certification with them when making purchases on behalf of the District to avoid being charged sales tax.
- The fund should be counted and reconciled to the starting balance on a monthly basis, when there is a change in personnel handling the account, and when a request for replenishment is submitted.
- The fund should be replenished on an as-needed basis utilizing the SKYWARD Purchasing Module. Itemized receipts should be recorded on the Petty Cash Journal form. Attach the receipts to the form and then submit the documentation to the Business Office in order to process the requested replenishment amount.
- Personal checks are not to be cashed and funds cannot be loaned to anyone from the petty cash account.
- Petty cash or change funds that are requested for a fundraiser event should be turned in for deposit after the fundraiser is completed. The petty cash should not be kept for a future event or used by campus/student activity.
- Petty cash funds should not be commingled with other monies, such as yearbook or popcorn fundraiser sales.
- Petty cash funds are subject to periodic audits by the Business Office.

Change funds (Gate Money) for events should be submitted for deposit at the end of the event or the end of the athletic season. For example, the change fund for football season should be submitted for deposit at the end of football season.

In the event a campus/department no longer needs a petty cash account, contact the business office in order to close the account properly.

In the event of the theft of cash or checks, the campus Principal and Chief Financial Officer must be notified immediately and written statements submitted regarding the incident.

PURCHASING

In order to provide goods and services for our students and staff, purchases must be made on behalf of the District. These purchases must be made in compliance with applicable federal and state laws, as well as DCISD Board policies and procedures. The primary Board policies governing purchases are found in the CH series of policies, including:
- CH (Legal) and (Local) – Purchasing and Acquisition
- CHE (Legal) – Purchasing and Acquisition – Vendor Disclosures and Contracts
- CHF (Legal) – Purchasing and Acquisition – Payment Procedures
- CHG (Legal) – Purchasing and Acquisition – Real Property and Improvements
- CHH (Legal) – Purchasing and Acquisition – Financing Personal Property Purchases

Employees involved with the purchasing process need to be familiar with the ethics involved with purchasing. A good resource for information is Section 5.2 of the FASRG Module 5: Purchasing. Areas to consider include:
- Know and obey the letter and spirit of laws governing the purchasing function and remain alert to the legal ramifications of purchasing decisions.
- Avoid the appearance of unethical or compromising practice in relationships, actions, and communications.
- Refrain from any private business or professional activity that would create a conflict between personal interests and those of your employer.
- Refrain from soliciting or accepting money, loans, credits, discounts, gifts, entertainment, favors, or services from present or potential suppliers.
- Do not accept any gift unless allowable by district policy (less than $50-DBD legal/local).
- Handle confidential or proprietary information with due care and proper consideration of ethical and legal ramifications and governmental regulations.

Employees should be aware of Local Government Code 176 and file the Local Government Officer Conflicts Disclosure Statement Form CIS if applicable to them.

Purchases valued at $50,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the District. These methods include competitive bidding, competitive sealed proposals, requests for proposals, interlocal agreements, and the formation of a political subdivision corporation. Single budgeted purchases of goods or services that cost $50,000 or more require Board approval before a transaction may take place unless the purchase is made through a cooperative or state purchasing program. These cooperative purchases must be reported subsequently to the Board. State law allows the District to select the vendor that provides the best value for the District, which may or may not be the lowest bidder.

The use of **purchasing cooperatives** is encouraged. DCISD is a member of several purchasing cooperatives. These cooperatives offer several advantages to the District, including cost savings on products and services, administrative cost savings, and accessibility to more products and services. The goods and services provided through cooperatives have already been subjected to the bidding/competitive proposal process.

The list of approved cooperatives may change from year to year. Below is a list of cooperatives that generally the District participates in. Check with the Business Office to see if other cooperatives have been added.

Approved Purchasing Cooperatives:
- BuyBoard (through Texas Association of School Boards)
- Department of Information Resources (DIR)
- OMNIA Partners / U. S. Communities Government Purchasing Alliance
- Texas SmartBuy
- West Texas Food Service Cooperative

For purchases that utilize Child Nutrition Funds (Fund 240), compliance needs to be maintained with the Procurement Procedures as outlined in the Texas Department of Agriculture Administrator's Reference Manual, including all Buy American requirements.

All employees are required to use the electronic requisition program through SKYWARD to request approval of a purchase order. Employees authorized to enter purchase requisitions will be assigned the appropriate log-in information. Items are entered as requisitions and upon final approval, the requisition becomes a purchase order and then a purchase order number is issued. Requisitions should be entered prior to a purchase being made.

A **Requisition** is a formal request submitted by an employee to buy a good or service through the SKYWARD Purchasing Module. Requisitions are issued a requisition number in SKYWARD and then routed for approval within the system.

A **Purchase Order** is a document that serves as a formal order for goods, materials, and/or services from a vendor. It is based on an approved requisition submitted through the SKYWARD Purchasing Module, indicating the type, description, quantities and pricing for a product or service. When accepted by the vendor it forms an agreement between the District and the vendor.

All requests for procurement of goods or services must be processed through a purchase requisition. The purchase requisition must be completed and approved through the SKYWARD purchasing module. A purchase requisition is not an authorization to make the purchase. Only after the requisition has been properly approved, then a Purchase Order (PO) is generated, which provides the purchasing authorization.

In addition to the District's purchasing threshold levels and requirements in the chart below, the following guidelines must be utilized with purchase requisitions.

DENVER CITY ISD - PURCHASING LEVELS AND REQUIREMENTS

Purchase Amount	Support Required	Additional Forms	RFP/RFQ*	Board Approval	Advertising
Purchases with State and Local Funds					
Purchases less than $50,000	1 Quote Minimum 2-3 Quotes preferred for purchases between $10,000 and $49,999	Not Required	Not Required	Not Required	Not Required
Purchases $50,000 and Over	Competitive Procurement per TEC 44.031; See also Board Policies CH (Legal) and CH (Local)	Bid or Proposal Tabulation Form; if using Board-approved purchasing cooperative, need cooperative quote.	Required unless utilizing a Board-approved purchasing cooperative	Required unless utilizing a Board-approved purchasing cooperative	Required unless utilizing a Board-approved purchasing cooperative
Sole Source Purchase $50,000 and Over	1 Quote	Sole Source Documentation; Attorney Review Recommended	Not Required	Required	Not Required
Purchases with Federal Grant Funds					
Purchases less than $50,000	1 Quote Minimum 2-3 Quotes preferred for purchases between $10,000 and $49,999	Not Required	Not Required	Not Required	Not Required
Purchases $50,000 and Over	Competitive Procurement per TEC 44.031; See also Board Policies CH (Legal) and CH (Local)	Bid or Proposal Tabulation Form; if using Board-approved purchasing cooperative, need cooperative quote. See additional information in Notes.	Required unless utilizing a Board-approved purchasing cooperative	Required unless utilizing a Board-approved purchasing cooperative	Required unless utilizing a Board-approved purchasing cooperative
Sole Source Purchase $50,000 and Over	1 Quote	Sole Source Documentation; Document Justification; Attorney Review Recommended	Not Required	Required	Not Required
* RFP = Request for Proposals; RFQ = Request for Qualifications					
Notes: For purchases with federal funds $50,000 and over from a cooperative and obtaining only one quote, must verify the cooperative follows the most restrictive federal procurement process. Per 2 C.F.R. §200.318(e): "(e) To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal Government, the non-Federal entity is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services. Competition requirements will be met with documented procurement actions using strategic sourcing, shared services, and other similar procurement arrangements."					

GUIDELINES FOR REQUISITIONS/PURCHASE ORDERS

- **Purchases on behalf of the District shall be made via an approved purchase order.**
- **Unauthorized purchases may result in disciplinary action taken against the employee for not following established procedures, including the possibility of the employee having to pay for the purchase personally.**
- **If there is an immediate urgent need to order items without the use of a purchase requisition and approved purchase order, then a requisition <u>must</u> be entered in SKYWARD <u>within two business days</u> after the order is placed to encumber the funds. This includes all verbal, email, and online orders.** The Business Office will monitor the dates of approved purchase orders and invoices to ensure procedures are being followed. Frequent occurrences of noncompliance with procedures will be discussed with the appropriate campus or department administrator(s).
- Allow sufficient time for the approval process of purchase requisitions. Campus requests require principal approval; department requests require department administrator approval. These approvers are expected to review requisitions on a timely basis. Final approval for all purchase requisitions comes from the Chief Financial Officer, who reviews requisitions on a timely basis.
- An "open" purchase order may be issued to a vendor that the District will be utilizing frequently throughout the year to expedite purchasing. The open purchase order will cover a specific time period, such as a month, a semester, etc. Examples of open purchase orders include:
    - Supplies for maintenance, transportation, or technology departments
    - Monthly services, such as copier payments, pest control, etc.
    - Routine services, such as background checks, employee drug testing, etc.
- A copy of the approved purchase order needs to be sent to the vendor, indicating the authorization for the purchase.
- If the purchase is being made on the telephone or online, provide the purchase order number to the vendor so that it can be recorded on the invoice.
- In the event that a purchase order was not issued, a Payment Authorization (PA) form should be used to provide documentation that the purchase was for district-related goods and/or services. These types of transactions must have supervisor approval and should be rare in occurrence. The PA form is available from the Business Office.
- A District credit card can be checked out and used for meal purchases for staff meetings or other similar events with an approved purchase order.
- Purchase orders over $50,000 that are not though an approved purchasing cooperative require prior Board approval and requests should be submitted to the Chief Financial Officer at least ten business days before the Board meeting for review.
- Purchases over $50,000 through an approved purchasing cooperative must be reported to the Chief Financial Officer for required subsequent reporting to the Board.
- Generally, two or three quotes should be obtained for individual items over $10,000. Exceptions to this requirement occur when the purchase is from an approved purchasing cooperative.
- Ensure sufficient funds are in the account code(s) to cover the entire cost of the purchase order. A budget amendment should be processed to transfer funds if sufficient funds are not in the account code.
- When food is purchased for a staff meeting, an attendee roster or sign-in sheet needs to be submitted as supporting documentation with the food invoice. Expenses should be reasonable

and not exorbitant. Grant funds should not be used for these types of food purchases. Appropriate funds for food at meetings include Fund 199, Fund 461, and with student approval, Fund 865.

- Ensure that the vendor has a Sales Tax Exemption form so that sales taxes are not charged to the District.
- Include any shipping and handling charges in the purchase requisition. It is acceptable to enter estimated shipping charges if the exact amount is unknown.
- Employees are not allowed to purchase supplies or equipment for personal use through the District's purchasing system.
- If a purchase requisition/order needs to be cancelled, contact Accounts payable.

GUIDELINES FOR ENTERING REQUISITIONS

- Before creating a requisition, please check to make sure you have an updated catalog, pricing, and vendor remit to address. It is recommended to contact the vendor to verify current pricing and shipping charges. There may be additional discounts for large quantity purchases.
- Enter the following information in the appropriate cells in the Enter Requisition section of the SKWARD Purchasing Module:
  - Shipping Address
  - Order for (be specific as to employee requesting or receiving goods/services
  - Reason (See below)
  - Vendor name
  - Vendor number
  - Campus/Department
  - Bid number (if applicable)
  - Freight costs
  - Catalog number
  - Description
  - Unit of issue
  - Price
  - Quantity
  - Commodity Code
  - Discount % or amount
  - Freight amount
  - Status
  - Additional description information
- Be specific for the Reason. Examples: For supplies – type, campus grade level or department, athletic sport, etc. For travel, see information in Travel section.
- Input the appropriate budget account code.

GUIDELINES WHEN MERCHANDISE IS RECEIVED

- When the order arrives, review the packing slip and ensure items listed have been received.
- If any items are missing, note it on the packing slip and contact the vendor. Record all pertinent information, such as name of person contacted, date, expected delivery date of missing items, etc.
- Sign and date the packing slip. Forward to the Accounts Payable Clerk with the PO # within two business days of receipt or merchandise.
- If the order is complete, note this on the purchase order and "order complete and ready to pay". This will allow the Accounts Payable Clerk to finalize payment to the vendor and liquidate the purchase order.
- Notify the Accounts Payable Clerk if any back orders are expected with the order.
- If the invoice was included with the items or is mailed to the campus/department, forward it to the Accounts Payable Clerk within two business days of receipt. If there is a pricing discrepancy on the invoice when compared to the purchase order, note it on the invoice and

contact the vendor. Record all pertinent information, including name of person contacted, date, and how the discrepancy was resolved.

- If the invoice includes sales tax and the campus/department has contacted the vendor about a sales tax refund, notify the Accounts Payable Clerk of the requested refund.
- Price quotes and order slips are not the same as an invoice. For proper audit documentation purposes, the District must utilize an invoice to process payment. Invoices are reconciled with the vendor's monthly statement for accuracy.
- For Amazon purchases, there should always be a packing slip/proof of delivery and an invoice. The campus/department/employee must notify accounts payable when order is received and ready to be paid.
- It is the campus/department's responsibility to submit both the packing slip and invoice to the Business Office in order to process payment.

GUIDELINES FOR MERCHANDISE THAT NEEDS TO BE RETURNED

- Contact the vendor for authorization to return merchandise. Be sure to write down the name of the contact person, phone number, date, and any authorization numbers. Retain a copy of the list of the items returned.

- When the merchandise is returned, obtain shipping information from the carrier, such as UPS or FedEx. Record the date the merchandise was returned and the address where it was shipped.

- Notify the Accounts Payable Clerk that merchandise has been returned. Be sure to include the purchase order number and the above information.

- Forward any credit memos received at the campus/department to the Business Office-Accounts Payable Department.

Failure to follow the guidelines for merchandise returns may result in the vendor not knowing that items have been returned and proper credit cannot be given to the account. The Accounts Payable department may have to pay the invoice (using the appropriate campus/department budget codes) unless there is adequate documentation that the merchandise was properly returned.

GUIDELINES FOR USING THE PAYMENT AUTHORIZATION FORM

The Payment Authorization (PA) form is used when there is an <u>urgent</u> need to purchase an item and it is not feasible to use the standard requisition system. These situations should be rare. These forms are available from the Business Office.

- Complete all sections of the PA form.
- Attach all supporting documentation, such as an invoice.
- Obtain campus/department administrator approval and forward all documents to the business office.
- The form will be processed for payment pending approval from the Superintendent or CFO.

GUIDELINES FOR EMPLOYEE EXPENSE REIMBURSEMENTS

Occasionally employees purchase items on behalf of the District from their personal funds.

- Prior approval from the campus/department administrator is needed when an employee purchases items for the District. These types of situations should not occur frequently. Employees should utilize other procurement methods, such as purchase order.
- If an employee purchases items for the District without prior approval, the employee's request for reimbursement is subject to denial.
- For any employee reimbursements that are not related to travel and are over $200.00, the employee's supervisor needs to provide a statement explaining why the standard purchasing requisition / purchase order system was not utilized.
- Any sales tax paid will not be reimbursed, except for those charged on restaurant meals incurred while travelling. Prior arrangements should be made when dealing with caterers for school functions to avoid being charged sales tax.
- Employee requests for expense reimbursement need to be approved by the employee's immediate supervisor. Expense reimbursements will also be reviewed for accuracy and adequate documentation by the Accounts Payable Clerk and the Chief Financial Officer.
- Reimbursements for meal expenses need to include the names of the persons at the meal and the reason for the meal. Include the meeting roster or sign-in sheet when submitting the food receipt/invoice. Gratuities for meals will be reimbursed, provided they do not exceed 20 percent of the cost of the meal. Sales tax on restaurant meals will be reimbursed. The amount of the tip that will be reimbursed to the employee will be based on the pre-sales tax amount.
- Detailed receipts are required for all reimbursements. A credit card receipt showing only the amount of the purchase is not acceptable documentation and if submitted, will result in the employee not being reimbursed for the expense.
- Tape receipts to a separate piece of paper in chronological order and attach it to the Reimbursement Form. Do not overlap receipts when taping them to the paper. Taping the receipts allows the business office to scan invoices for digital recordkeeping.
- Do not use a highlighter on submitted receipts/invoices. The highlight ink tends to erase the print ink on the receipt.
- **For budget management purposes, expense reimbursements shall be submitted within thirty (30) days after the activity or expense occurred.** For employees who withhold reimbursement claims for multiple months, the Chief Financial Officer will contact the employee's supervisor.
- The District will issue a check for reimbursement.

RECORDS MANAGEMENT

In accordance with Board Policies CPC (Legal) and CPC (Local) regarding records management and the Local Government Records Act, the District is required to retain certain records for specified periods of time. The records retention period must comply with the schedules adopted by the Texas State Library and Archives Commission (TSLAC). The State and Local Records Management Division (SLRM) of TSLAC provides information about records retention schedules. Additional information is available at https://www.tsl.texas.gov/slrm. The Superintendent has been designated as the District's records management officer.

Documents related to revenues and expenditures, including invoices, cash receipts, and journal entries, must be retained for a period of five (5) years.

For Activity Funds, records must be retained for five (5) years. This includes meeting minutes, receipt books, merchandise logs, fundraiser approval forms, profit/loss statements, etc. At the end of every school year, the principal/sponsor as part of the closeout procedures, shall collect all Student Activity Account records for storage on the campus for one (1) fiscal year, then submit the remaining records for retention.

The data produced by each fundraising event should be tracked and maintained by the individual club sponsor and campus secretary/bookkeeper. Each event should be listed to show total sales, expenses, profit made, and if the sale was taxable. If the sale(s) were taxable, then the total amount collected needs to be reported. *This is important because the District is required to report annual sales tax collected to the State Comptroller.*

Records sent for retention or destruction should not be stored in binders, plastic/poly or accordion files or have metal bull clips or prong fasteners as these items eventually cannot be shredded.

REFUNDS

Occasionally it is necessary to refund money to an individual for a fee or fine. An example would be a student who paid for a lost book, but then found the book. In these instances, the Payment Authorization (PA) form should be completed and submitted. The PA form should include supporting documentation that the refund is warranted, such as a copy of the receipt issued when the student paid for the lost book. The PA form is submitted to the Accounts Payable Clerk. The following is needed in order to process the refund:
- Name of person the refund check will be issued to
- Current mailing address (indicate on PA if check will be picked up)
- Reason for refund
- Original account code (from when the fine or fee was paid)

CAFETERIA ACCOUNT REFUND / TRANSFER REQUEST

Refund checks for amounts in a student's cafeteria fund will be issued upon request when the student leaves the District. A request must be made to the Child Nutrition director. To process the refund via check, the Child Nutrition Services Director submits documentation to the Accounts Payable Clerk.

Balances may be transferred to a sibling's account by requesting this transfer through the Child Nutrition Services Director. Student balances are refundable in the event the student withdraws from the District or the lunch status has changed to free.

RETURNED CHECKS

Occasionally, checks that have been deposited are returned to the District because the checking account has been closed or due to non-sufficient funds (NSF). It is important to remember that the longer a check is delayed from deposit, there is an increased risk that it may be returned.

When a check is returned to the District, the campus/department that originally accepted the check will be notified and the funds will be subtracted from the account that the deposit was originally credited to. It is the responsibility of the campus/department that accepted the check to collect the funds. The District has 30 days to reissue the returned check for payment (if the account is valid). Otherwise, the funds collected in payment of a returned check should be in the form of cash, money order, or cashiers check. If an individual has had more than one returned check, the person should be notified that checks will not be accepted in the future. Checks that remain unpaid are subject to being turned over to the Attorney General's office for further processing.

SALES AND HOTEL OCCUPANCY TAXES

TAX EXEMPTIONS

DCISD is exempt from the payment of state sales taxes. The Sales and Use Tax Exemption Certification should be used for purchases of goods and services and for parking fees at Texas hotels. The Hotel Occupancy Tax Exemption Certificate should be used for lodging in Texas hotels. These forms are available from the business office and can also be found in the Exhibits.

Vendors should be notified that District purchases are exempt from sales tax and the sales tax form should be provided to them. The hotel occupancy tax exemption form should be submitted to the hotel when the employee checks in.

Employees may not use the tax exemption forms for personal use purchases or personal lodging in hotels.

Regarding the payment of sales tax while traveling, the Texas Administrative Code §3.322(g)(6) states "A person who travels on official business for an exempt organization must pay sales tax on taxable purchases whether reimbursed on a per diem basis or reimbursed for actual expenses incurred." DCISD is considered an exempt organization.

SALES TAX COLLECTION

Each school district, each school, and each bona-fide organization within the district is allowed to have two one-day tax free sales or auctions during a calendar year. Bona-fide organizations are those groups that are organized for an activity, elect officers, hold meetings, and conduct business. For example, the basketball team is not considered a student organization, but a Basketball Club with officers that conducts meetings would be considered a student organization. Any student activity group recognized by the school administration as an activity fund can be properly established as a bona-fide organization.

Collection and remittance of state sales tax are not required on qualified sales made during each one-day period. One day is defined as a consecutive 24-hour period. Items sold after completion of the one-day sale are taxable. If items are pre-sold, such as yearbooks, items delivered from the vendor within one 24-hour period are non-taxable.

Some vendors that work with student organizations handle the collection and remittance of sales tax to the State Comptroller. Check with the vendor to see how sales tax is being handled. Sales tax collected by the District must be remitted to the State Comptroller. Student organizations that conduct fundraisers in which sales tax is collected must maintain documentation of the sales tax collected. Contact the business office for information regarding the filing of the sales tax remittance form.

Additional information regarding sales tax can be found at the State Comptroller's website:
- Sales and Use Tax - http://www.window.state.tx.us/taxinfo/sales/
- School Fundraisers - https://comptroller.texas.gov/taxes/publications/94-183.php

Regarding the sales of items or services to students, below are examples from the Texas Comptroller for taxable and nontaxable sales.

TAXABLE	NONTAXABLE
Renting items such as locks, musical instruments, calculators and computers	Renting space such as a gymnasium, auditorium, library or cafeteria
Horticultural products such as flower arrangements, roses, carnations, holiday greenery and poinsettias	Agricultural products (plants and seeds), or products that normally constitute human food
Cosmetology products such as shampoo, conditioner and nail polish sold to customers	Cosmetology services such as haircuts, shampoo, manicures and pedicures
Parking permits for the general public	Campus parking permits for public school students, faculty and staff
Pets, such as hamsters, mice, cats and dogs	Livestock, such as pigs, cows, chickens, sheep and goats
Publications such as football, basketball or volleyball programs	Advertising space in athletic programs, yearbooks or newspapers
Automobile repair parts	Automobile repair (depends on contract/invoice) A lump-sum charge for parts and labor is not taxable A separately stated charge for parts is taxable; a separately stated charge for repair labor is not taxable
Bumper stickers and decals	Car wash

SURPLUS PROPERTY

Board Policy CI (Local) allows for the materials, equipment, and supplies that have been deemed unnecessary to be disposed of at fair market value. Any items obtained with federal funds shall be managed according to federal regulations.

TRAVEL

In compliance with Board Policies DEE (Legal) and (Local), the District shall pay for reasonable and allowable expenses associated with employee travel for District purposes. Travel expenses for Board members are governed by Board policies BBG (Legal) and (Local). Federal and state guidelines and maximum allowances apply to travel expenses. In addition, additional guidelines may apply to travel that is being paid for by a grant.

Federal guidelines, including per diem rates, for travel can be accessed via the General Services Administration (GSA) website:
https://www.gsa.gov/travel/plan-book/per-diem-rates

State guidelines for travel can be access via the Texas Comptroller's website:
https://fmx.cpa.state.tx.us/fmx/travel/index.php

Employees who plan to attend a conference, seminar, or other function that requires them to be away from their assigned area must complete and submit an **Overnight Travel Authorization Form in Eduphoria**. All supporting documentation should be submitted within five working days of travel (unless a shorter deadline applies, such as at the end of the fiscal year). In order to allow for digital scanning, receipts should be taped (not stapled) to a separate piece of paper and sent to accounts payable. Do not overlap receipts when taping them to the paper.

There should be a separate Travel Authorization Form submitted for each employee for each conference/workshop. Occasionally, there may be circumstances where more than one employee can be on one form; these situations should be discussed with the CFO prior to submitting the Authorization Form.

TRAVEL GUIDELINES - GENERAL

- Submit the Overnight Travel Authorization Form as soon as possible when the employee knows that travel will occur.
- Include all pertinent information, such as the name and dates of conference, location (city/state), conference registration form and agenda/schedule, airfare/district car information, lodging information, etc. with the Authorization Form.
- If there is no registration form, then submit documentation (such as an email message) that provides information regarding the travel event, including dates and amounts.
- The amounts requested for travel expenses should be entered as a requisition in the SKYWARD Purchasing tab in order to encumber the funds.

- Before using grant funds to pay for travel, the grant administrator must be notified, and approval must be granted. In the event travel expenses exceed grant limits, local funds will be used to pay excess.

TRAVEL GUIDELINES – TRANSPORTATION/MILEAGE
- Travel to and from the conference shall be conducted via the most economical method. When driving to conferences, employees need to contact the Transportation Department to see if a district vehicle is available for the trip and then reserve the vehicle for use. Airfare will be paid at the coach rate. If it is more economical for the employee to fly, the employee should provide documentation.
- If no district vehicle is available, mileage will be reimbursed at the state-approved mileage rate. Generally, the starting point will be the District's address. For example, if an employee is leaving from home and the home address is closer than the District's address, the employee's home address will be utilized as the starting point. Contact the Business Office if a starting point other than the District office is being requested. Include a print-out from a website such as Google Maps to verify mileage for travel outside of Yoakum County.
- When two or more employees are driving to the same conference, they are expected to travel together. If there are extenuating circumstances that require an employee to travel separately, prior approval must be obtained in order to receive full mileage reimbursement. If employees choose to travel separately and it is not approved in advance, the mileage expense will be split among them.
- For taxicabs, ride share, or shuttle services, obtain a receipt. It is permissible for the receipt to include a minimal gratuity.
- Valet parking will be reimbursable only if self-parking at the hotel was not available.
- The maximum reimbursement for airport parking will be at the long-term parking lot rate.

TRAVEL GUIDELINES – LODGING
- Employees may stay at the conference hotel for safety and convenience purposes. If the conference hotel is not available, employees shall find a hotel that has a rate at the state rate. The business office makes all hotel reservations.
- Hotel reservations will be made by the business office (accounts payable) and need to be made directly with the hotel and not through a third-party online booking site. Third-party sites (such as Expedia, Orbitz, Hotels.com, etc.) are unable to adjust or refund state sales taxes. Additionally, these sites often require payment at time of booking and the room is booked on a nonrefundable rate basis, which means if the employee is unable to attend the conference, there is no refund for canceling a hotel room even if canceled in advance of the event.
- When reserving a room directly with the hotel, be aware of any special rates that are nonrefundable upon cancellation. It is best to reserve a room with a no-cost cancellation option in the event the employee is unable to attend the conference.
- Employees are allowed to stay at alternative lodging such as a VRBO, Airbnb, or RV park provided that documentation is submitted that the total cost for this type of lodging is equal to or less than the conference hotel. The district shall not be responsible for any damage at the alternative lodging.

- Accounts payable will book the lodging/hotel using the District credit card and will file an authorization form for the employee.
- For hotels in Texas, take the Hotel Occupancy Tax Exemption form to the hotel so that state taxes will not be charged. The District is not exempt from local city taxes. In addition, the Sales Tax Exemption form is to be used for taxes on parking fees at the hotel.
- When the requirements for federal or state grant funds limit the amount of funds to be paid for a conference hotel, local funds may be used to supplement the difference.
- Submit the hotel receipt (obtained after hotel stay) to accounts payable. The hotel reservation information is not sufficient documentation.
- Gratuities to hotel housekeeping staff will not be reimbursed.

TRAVEL GUIDELINES – MEALS

- Employees will receive a per diem allowance for meals when traveling overnight and there are no students on the trip. When receiving a per diem allowance, the District credit card shall not be used to pay for meals.
- It is not necessary to present the sales tax exemption form for meals purchased while on school trips. The Texas Administrative Code §3.322(g)(6) states "A person who travels on official business for an exempt organization must pay sales tax on taxable purchases whether reimbursed on a per diem basis or reimbursed for actual expenses incurred." DCISD is considered an exempt organization.
- The per diem allowance will be made payable via check upon submission of the completed Travel Authorization Form in Eduphoria and approved purchase order.
- For per diem allowances, completed Authorization Forms and purchase requisitions must be submitted no less than 5 business days prior to travel. It is the employee's responsibility to ensure that the Business Office has information submitted timely for a check.
- The meal per diem rates are located on the Eduphoria form.
- When a meal is being provided by the hotel (example: breakfast) or as part of the conference, the per diem allowance will be adjusted accordingly pursuant to district rates.
- For the first and last day of travel, the employee's departure and arrival times and the conference agenda will be utilized in determining the meal per diem allowance. Employees must submit the conference agenda with the Travel Authorization form. As with mileage, generally the District office will be considered the starting and ending point when determining departure and arrival times.
- It is the employee's responsibility to **report** any meals that are being provided to them at the conference so that the per diem allowance can be adjusted. **Accepting District funds for a meal when one is being provided to the employee from an outside source shall be considered a violation of the Educators' Code of Ethics and the employee will be subject to appropriate disciplinary action(s).**
- First day of travel: If employee needs to leave before 8:00am in order to be at the conference for the first session, full day per diem will be allowed; conference-provided meals will be factored out of the allowance.
  - Leave time is prior to 8 am.
- Last day of travel: If employee is expected to arrive back to Denver City after 6:00 pm, full day per diem will be allowed; conference-provided meals will be factored out of the allowance. For arrivals prior to 6:00 pm, dinner will not be included in the allowance.
  - Time back from travel is after 6 pm.

- The Employee certifies the costs incurred are true and correct when submitting the travel request.
- When no overnight travel is involved, meals will not be reimbursed. Exceptions may be made based on administrator pre-approval and documentation.

TRAVEL GUIDELINES – STUDENTS
- Submit an Overnight Travel Authorization form with student roster for the hotel and meals. Purchase requisitions should also be submitted.
- Submit supporting documentation for the hotel to the business office, including names of students and reason for trip.
- Amounts for student meals should be reasonable and cannot exceed the daily amount allowed by the district.
- Generally, the District credit card assigned to the employee will be used for the meals for the students and the teacher accompanying the students. Itemized receipts must be obtained for all meals. POs may be used for meal purchase if prior restaurant agreements have been made.
- All receipts should be itemized and the names of those in attendance at the meal shall be included with the receipt.

TRAVEL GUIDELINES – ENTERING REQUISITIONS

When entering a requisition for a travel event, such as conference/workshop registration, employee per diem, etc., include the following information in the appropriate sections.
- **DESCRIPTION**: Employee Name of the person attending the conference. Last Name, First Initial will be sufficient. If the requisition is for the conference registration for a group of employees, then a short description such as Pre-K Teachers or Volleyball Coaches can be entered.
- **VENDOR**: Conference or Workshop Name. Example: "TCASE Sp Ed Law" for the Special Education Law Conference conducted by TCASE (Texas Council of Administrators of Special Education)| Can use Miscellaneous for several items of pay but must have a detailed lines describing multiple vendors of pay.
- **Reference**: Any Confirmations and/or Event Dates.
    o Example: CONF KZ123A | 10/5-7/2023 or Oct. 5-7, 2023.
- Additional information can be entered in the Detailed Description section.

Requisition Master Information

Requisition Setup Information

Requisition Group: 001 - HIGH SCHOOL

Fiscal Year: 2023 - 2024 September 1, 2023 - August 31, 2024

○ Account allocation by total requisition amount (YMA).
○ Account allocation by each requisition detail line (YDA).
☐ This is a Blanket Requisition/Purchase Order.

Save and Add Detail

Save and Mass Add Detail

Back

Requisition Information

* Batch Number: 18
* Description:

* Vendor:
* Ship To: DENVER CITY HIGH SCHOOL   601 MUSTANG AVENUE DENVER CITY TX
Attention: KRISTI IVY
* Due Date: 03/18/2024   Monday
Ship Date: 03/18/2024   Monday
Ship Via:
Project/Grant:
Contract:

Requisition Detail Lines/Accounting

Requisition Master Information

Batch Number: **18**
Requisition Number: **0000033828**
Group: **(001) HIGH SCHOOL**
Fiscal Year: **2023 - 2024**
Vendor: **MISCELLANEOUS**

Accounting: **Account allocation by total requisition amount.**
Amount: **0.00**
Ship To: **DENVER CITY HIGH SCHOOL**
Blanket PO: **This is not a Blanket PO**
Description: **TEST**

Requisition Detail Lines

* Line Number: 100
Line Type: ● Merchandise
         ○ Narrative
Catalog:
* Quantity: 0
Unit of Measure:
* Unit Cost: 0.00000
Total Amount: 0.00
* Description

Save

Back

Asterisk (*) denotes a required field

Below is a summary of the employee travel process. Employees must review and adhere to all of the preceding the travel guidelines.

Before Travel Event

- Be familiar with and follow all DCISD travel guidelines.
- Submit Travel Authorization Form to supervisor for approval. The Form and supporting documentation are then forwarded to Business Office for processing.
- After supervisor approval, requisitions are to be entered for registration, transportation, per diem meal allowance; it's acceptable to use estimates if actual amounts are unknown.
- Register for event and if overnight travel, have business office make hotel reservations.
- If driving, check on District vehicle availability. If flying, business office can make flight reservations.
- If requested in advance, meal per diem allowance will be processed.
- If requested in advance, pick up credit card from business office. Use for hotel, cabs/rideshares, and meals for students.

During Travel Event

- Obtain itemized receipts for hotel, cabs/rideshares, etc.
- If credit card used for meals, obtain itemized receipts.
- Do not include any personal items or unallowable items (example - alcohol) on receipts submitted to the Business Office.
- Keep track of any meals provided by conference or anyone else; do not claim per diem allowance for these meals.

After Travel Event

- Return credit card and/or unused travel advance funds to Business Office within 1-2 business days after returning from travel event.
- Submit all receipts to accounts payable within 5 business days for approval.
- Reimbursements due to the employee will be processed within the next check run after receipts are submitted to the Business Office.

UNAUTHORIZED USE OF CARD AND CONSEQUENCES

- The credit card is to be used only by the person who was issued the card. One credit card may be issued to cover the travel expenses of several employees going to the same conference; only the person issued the card shall use the card. The credit card is to be used only for school business travel purposes and not for personal expenses.
- Any unauthorized transactions on the travel card shall be the responsibility of the employee. Upon notification of any unauthorized transactions, the employee shall reimburse the District.

LOST OR STOLEN CARDS

- If a credit card is lost or stolen, immediately contact the Citi-Bank's Customer Service at 1-800-248-4553, the Business Office at 806-592-5910 or Chief Financial Officer at 806-592-5915.
- If the employee contacts the bank first, then notify the Business Office.
- Prompt action can reduce the District's liability for fraudulent activity.

VENDORS

Approved vendors are listed in the Skyward system. If a new vendor needs to be established in the system, contact the Accounts Payable Clerk at accountspayable@dcisd.org. Allow sufficient time for the vendor to be created since the required Form W-9 and Form CIQ (Conflict of Interest Questionnaire) need to be requested from the vendor. Vendors will not be created until the required forms have been submitted. As applicable, the Form CIS and Form 1295 shall also be obtained. See Purchasing section for additional information.

When a new vendor is established, the Accounts Payable Clerk will send a Sales Tax Exemption form for their records so that sales tax will not be included on invoices.

Conflict of Interest

- ❑ DCISD employees or agents shall not participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. A conflict of interest would arise when the employee, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated or has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
- ❑ DCISD employees and agents may not solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Items valued at less than $50 will be considered of nominal value and will not be considered for meeting this requirement.
- ❑ DCISD will take appropriate disciplinary actions for violations of purchasing procedures or not following standards of conduct regarding purchasing.

Procedures for Business Office Personnel

Business Staff Training (†)

Every staff member should be scheduled to attend at least one training and/or conference opportunity per year in the field which they are assigned.

An annual training calendar shall be developed that may include, but is not limited to, topics in the following areas:

- **Account coding**
- **Payroll and Human Resources Compliance Issues**
- **PEIMS Data Reporting and Quality**
- **GASB**
- **Audit requirements**
- **Legal changes, such as Purchasing**
- **State and Federal Grants Management**
- **Data system (software)**
- **Travel Guidelines**
- **Other job-related area(s) requested by a staff member**
- **Other job-related area(s) assigned by the Business Manager as a growth opportunity**

Staff members that have attained TASBO certification status will be afforded an opportunity to attend at least six (6) hours per year (for a total of 18 every 3 years) through TASBO or a TASBO-approved CEU provider. Training opportunities for other certification or licensing programs, such as a CPA, shall be provided in a manner that seeks to meet the continuing education requirements for that specific certification or license.

Additional training requests should be submitted to the CFO. It is the employee's responsibility to request additional training that he/she feels will be beneficial in performing the assigned job tasks. At times, the immediate supervisor may also recommend or direct that a staff member attend specific training to improve their skills or comply with a Growth Plan.

In an effort to support compliance of fiscal policies and procedures, the business office shall conduct annual training for campus and department administrative and support staff, as appropriate. The Superintendent and CFO shall be responsible for developing the training calendar. Critical training areas shall include, but not be limited to:

- Activity Account Management
- Budget Development Process
- Cash Management
- State and Federal Grants Management
- Payroll Documentation
- Other area(s) requested by the Superintendent or Campus Principal or Department Administrator

Audits (CFC Legal)

Audits may be conducted throughout the fiscal year by Business Office staff and/or regulatory agencies. Audits may include the annual financial audit, the Single Audit (federal grant funds), activity accounts, payroll, attendance accounting, PEIMS, drop-out, state compensatory education, or other audits as deemed appropriate. The two most comprehensive audits are noted below:

Annual Financial Audit

An annual financial audit must be conducted by an independent CPA firm selected by the district [Board of Trustees] and reviewed by the TEA Division of Financial Audits. The annual financial audit must be submitted to the TEA Division of Financial Audits by the established deadline of 150 days after the end of the fiscal year, specifically for the district's fiscal year ending August 31st , the report shall be filed by January 28th. In addition, the audit report should be filed with the following: Hilltop Securities, Municipal Advisory Council and bond debt issuers. The C-3 schedule shall also be published in the local newspaper.

The role of the CPA firm is to conduct a district-wide audit of the district's financial statements, internal control procedures, and to test transactions to determine compliance with local, state and federal regulations. All financial transactions shall be in accordance with local, state and federal audit guidelines. The Financial Accountability System Resource Guide (FASRG) posted on the TEA website shall be utilized to ensure awareness of audit compliance areas. In addition, the OMB Circular A-133 shall be utilized to ensure awareness of audit compliance areas for all state and federal grant funds. The CFO is responsible for coordinating and overseeing the annual financial audit.

Single Audit

The Single Audit Act and OMB Circular A-133 require school districts that expend total federal financial assistance (FFA) equal to or in excess of $500,000 in a fiscal year to have an audit performed in accordance with the Act. School districts expending less than $500,000 in federal financial assistance in a fiscal year are not required to have either an audit under the Single Audit Act and OMB Circular A-133 or a *program audit,* however, they must maintain records to support federal financial assistance programs and must have a financial audit performed under generally accepted auditing standards (GAAS) and *Government Auditing Standards* (GAS), also referred to as the Yellow Book. The single audit must be conducted in accordance with the United States Office of Management and Budget, OMB Circular A-133 and the OMB A-133 Compliance Supplement.

Currently, Denver City ISD is not subject to a single audit but in the event one is required the CFO is responsible for coordinating and overseeing the single audit.

General Ledger Maintenance (†)

General ledger entries shall be made on an on-going basis as needed. End-of-the-month and end-of-the-year entries shall be made on a timely basis. End-of-the-year entries shall be made prior to the audit field work by the district's external audit firm.

The CFO shall be responsible for monitoring the general ledger maintenance on a monthly basis. The general ledger shall be reviewed for accuracy in areas such as, but not limited to the following:

- Cash and investment balances equal the respective bank or investment monthly statements
- Aged purchase orders
- Verify that fund accounts are in balance
- Verify that bank account reconciling items are posted to the general ledger

General Ledger Transaction (Minimum Data Required) – (†)

All general ledger financial transactions shall require the following minimum data:

Date of the general ledger transaction – the date of the transaction should be within the posting month and within the posting fiscal year.

Account code(s) – the proper account code shall be used for all transactions.

Journal [transaction] number – the number assigned should be automatically assigned in a sequential order. A log of the journal numbers utilized each fiscal year should be available in an automated form. Automated, system-generated general ledger entries shall be easily distinguished from manual general ledger entries.

The credit and debit amounts– the total debits must match the total credits.

Reason for the general ledger transaction – the reason should explain the reason for the transaction such as cash receipt number, adjustment to budget/expense, etc.

Supporting document – supporting documentation, if any, shall be attached to the journal entry form for audit tracking purposes

Signature or initials, as appropriate

Signature or initials of the appropriate approval(s)

Signature or initials of the individual posting the transaction.

All general ledger payroll transactions shall require the following minimum data:

- **Check date –** the system-generated general ledger transaction should reflect the check date as part of the journal entry number.

- **Account code(s) –** the account codes charged for all payroll disbursements, including liability accounts, should exist in the general ledger prior to posting the system-generated journal entries. [Note: During the payroll posting process, the Payroll & Benefits Supervisor must print and verify that all payroll accounts exist on the general ledger. If accounts do not exist on the general ledger, the accounts should be verified for accuracy and if accurate, the list of account codes must be submitted to the CFO to ensure that the appropriate accounts are created in the finance system.

Journal Entries (†)

All general ledger entries shall be in balance (debits shall equal credits). A Journal Entry form shall be used to document all entries. All journal entries shall be numbered for tracking purposes. An automated numbering system shall be utilized by the district. The CFO shall be authorized to create journal entries and the CFO or Accountant Specialist will post journal entries to the general ledger.

All payroll general journals shall be interfaced to the finance system by the payroll department. The Payroll & Benefits Supervisor shall verify that the pre-post payroll general journals and the finance payroll general journals are in balance and posted accurately to the general ledger. All payroll general journals must be posted to the finance general ledger as close to the actual pay date as possible.

All changes to the general ledger should be posted within the same month as the changes occurred, if possible, or as soon as practicable. At times, prior to closing the month, additional reconciling journal entries may be posted in accordance with the creation and approval guidelines.

School Board Reports and a detailed Check Payments report for the previous month should be generated by the accounts payable clerk and forwarded to the CFO and Superintendent for board review. The financial reports and check payment list shall not be approved by the School Board.

All reports should be verified by CFO and then filed on a monthly basis for audit purposes including, but not limited to, the following:

- **Cash Receipts**
- **General Journal**
- **Check Payments & Check Register**
- **Detail General Ledger**
- **Summary General Ledger**
- **Payroll checklist (verify payment dates, filed report dates)**
  - **Benefits, Deductions, payroll, TRS, IRS (EFTPS),**

The Superintendent shall review a Summary General Ledger on a monthly basis to ensure the accuracy of fund accounting.

Data Entry and Validation (†)

All data entry shall be from the appropriate source document(s). All data entry shall be validated (verified) with the source documents. A system of checks and balances shall be in place to ensure that all postings to the general ledger result in the desired outcome. For example, a cash receipt journal shall be validated to ensure that the total amount deposit matches the posted cash receipt journal. The posted cash receipt journal shall match the bank's validation of the deposit.

Ongoing, daily data entry validation greatly increases the accuracy of the fund accounting and facilitates reconciliation of the monthly bank statements with the general ledger.

Cash receipts will be reported weekly for supervisor verification. Journal Entries made by district clerks must be submitted for approval in Skyward.

End of Month Process

Within 5 days after the end of the month, all end-of-month reports should be printed for verification. By the 10th day after end of the month, any adjustments should be made and reconciliation should be complete. Reports will be signed by supervisors and end-of-month process completed. There are four (4) steps in completing the End-of-Month process as listed below:

- ▪ Reconciliation of all bank accounts / close the month in the software after verification process
- ▪ EOM Activities (Report Generation & Verification)
- ▪ Run EOM Reports (archival purposes)
- ▪ Process the EOM Close

The Finance EOM Checklist and Procedures should be utilized to ensure that all critical steps are followed during the EOM Process.

End of Fiscal Year Process

All changes to the general ledger should be posted within the same month as the changes occurred, if possible, or as soon as practicable. Within sixty (60) days after the fiscal year, all end-of-fiscal year reports should be printed and verified for audit purposes.

All end-of-fiscal year adjustments should be posted to the general ledger prior to closing out the fiscal year. Prior to the start of the audit field work, the following adjustments shall be posted to the general ledger:

- ▪ **Reconcile all cash and investment accounts –** all cash and investment accounts shall match the corresponding bank or investment general ledger balances as of August 31st, as reflected on the respective monthly statement.
- ▪ **Reconcile all revenue accounts with amounts received and/or earned as of August 31st –** All measurable revenue should be posted to the general ledger. For example, all state aid earned as of the most recent Summary of Finance report from TEA shall be posted to the appropriate state revenue accounts.
- ▪ **Reconcile all grant revenue and expenditures –** the revenue and expenditures in every grant program (state and federal) should equal. The excess revenue if any should be reclassified to a payable to the granting agency, unless the excess revenue is an advance payment (deferred

revenue). If expenditures exceed revenue, the amount due from the granting agency should be posted to the revenue account and accounts receivable accounts.

- **Reconcile the final amended budget –** verify that all budget amendments (at the functional level) have been posted to the general ledger. The sum of the original budget, plus all budget amendments during the fiscal year shall equal the final amended budget.

- **Reconcile and post all accounts receivables –** all funds due from other sources, as of August 31st, shall be posted to the general ledger. The receivables shall be measurable and expected to be received within 60 days after the end of the fiscal year in accordance with the district's accounting standards.

- **Reconcile and post all accounts payables –** all payables due to others (vendors especially), as of August 31st, shall be posted to the general ledger. The amounts due for all goods and/or services received as of August 31st are classified as accounts payable and paid during the next fiscal year. The district has established a September 30th cut-off for prior year accounts payables, unless the accounts payable expense exceeds $10,000 and is known prior to the end of the audit field work. [Note: The accounts payable account (2110) in the prior fiscal year and the next fiscal year must be in balance.]

- **Reconcile all accrued wages and benefits as of August 31st –** All accrued wages and benefits shall be posted to the general ledger, especially for all wages earned during the school year but scheduled to be paid in the next fiscal year (after August 31st).

- **Reconcile all prepaid expenses as of August 31st –** All prepaid expenses shall be posted to the general ledger to object code 1410. A prepaid expense is typically one that represents a disbursement of funds (payment) for goods or services that will be received or utilized in the next fiscal year. For example, a maintenance agreement that has a term of January 1st through December 31st, would have an expense for six (6) months in the current fiscal and a prepaid expense of 6 months at the end of the fiscal year. [Note: The prepaid expenses should be cleared in the next fiscal year by posting the expense to the appropriate expense account code(s).]

- **Reconcile the fixed assets ledger with all fixed asset additions, deletions, or changes –** All assets (as defined in the Fixed Asset Procedures) acquired during the fiscal year shall be added to the fixed asset ledger (database and/or Excel spreadsheet). All assets disposed of (sold or lost) shall be removed from the fixed asset ledger.

- **Reconcile the fund balance as of August 31st –** All changes, reductions, additions, and/or designations [restricted, committed, assigned, etc.] of fund balance accounts shall be posted to the

general ledger. All budgetary fund balance accounts) (object code 3700) shall be posted to the appropriate fund balance account (typically object code 3600. [Note: Changes to the budgeted and committed fund balances should be supported by minutes of School Board approval. The Superintendent is authorized by the School Board to assign fund balances.]

GLOSSARY OF ACRONYMS
COMMONLY USED IN SCHOOL DISTRICTS

ACA	Affordable Care Act
ADA	Average Daily Attendance
AFR	Annual Financial Report
ALE	Alternative Learning Environment
ARD	Admission, Review, and Dismissal
ASF	Available School Fund
AYP	Adequate Yearly Progress
CATE or CTE	Career and Technology Education
CCMR	College, Career, or Military Readiness
CEI	Cost of Education Index
CEIC	Campus Education Improvement Committee
CIP	Campus Improvement Plan
DAEP	Disciplinary Alternative Education Program
DEIC	District Education Improvement Committee
DIP	District Improvement Plan
DPE	District Planning Estimate (Used with TEA Summary of Finance)
EB	Emergent Bilingual
EDGAR	Education Department General Administrative Regulations (for Federal Grants)
EL / ELL	English Learner / English Language Learner
EMAT	Educational Materials System
EOP	Emergency Operations Plan
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ESSER	Elementary and Secondary School Emergency Relief Fund
ESY	Extended School Year
FASRG	Financial Accountability System Resource Guide (published by TEA)
FERPA	Family Educational Rights and Privacy Act
FIRST	Financial Integrity Rating System of Texas; also referred to as Schools FIRST (TEA Report)
FLSA	Fair Labor Standards Act
FMLA	Family and Medical Leave Act
FSP	Foundation School Program
FTE	Full-Time Equivalent
FY	Fiscal Year
FYE	Fiscal Year End (DCISD Fiscal Year is September 1 to August 31)
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GT or GATE	Gifted and Talented Education
HIPAA	Health Insurance Portability and Accountability Act
I & S	Interest and Sinking; tax rate needed for bond payments

GLOSSARY OF ACRONYMS
COMMONLY USED IN SCHOOL DISTRICTS (Continued)

IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IMA	Instructional Materials Allotment
ISD	Independent School District
JJAEP	Juvenile Justice Alternative Education Program
LEA	Local Educational Agency
LPE	Legislative Planning Estimate (Used with TEA Summary of Finance)
M & O	Maintenance and Operations; tax rate for general operations; FSHISD has none
MOE	Maintenance of Effort
NCLB	No Child Left Behind (Replaced by ESSA)
NOGA	Notice of Grant Award
NSLP	National School Lunch Program
OEYP	Optional Extended Year Program
PBMAS	Performance-Based Monitoring Analysis System
PEIMS	Public Education Information Management System
PFIA	Public Funds Investment Act
PIA	Public Information Act
PSF	Permanent School Fund
RFP	Request for Proposals
RFQ	Request for Qualifications
SBDM	Site-Based Decision Making
SBP	School Breakfast Program
SCE	State Compensatory Education (funding for students identified as being at-risk)
SOF	Summary of Finance (Issued by TEA; provides state funding information)
STAAR	State of Texas Assessments of Academic Readiness
STEM	Science, Technology, Engineering, and Mathematics
STEAM	Science, Technology, Engineering, Arts, and Mathematics
TAPR	Texas Academic Performance Report
TEAL	Texas Education Agency Log-In
TEASE	Texas Education Agency Security Environment
TEC	Texas Education Code
TEKS	Texas Essential Knowledge and Skills
TELPAS	Texas English Language Proficiency Assessment System
TETN	Texas Education Telecommunications Network
TIMA	Technology and Instructional Materials Allotment
T-PESS	Texas Principal Evaluation and Support System
TREx	Texas Records Exchange System
TSDS	Texas Student Data System
T-TESS	Texas Teacher Evaluation and Support System
WADA	Weighted Average Daily Attendance

GLOSSARY OF ACRONYMS
COMMONLY USED IN SCHOOL DISTRICTS (Continued)

GOVERNMENTAL AGENCIES AND PROFESSIONAL ORGANIZATIONS

DODEA	Department of Defense Educational Activity
DOE	Department of Education
ESC	Education Service Center
IRS	Internal Revenue Service
MCEC	Military Child Education Coalition
MISA	Military Impacted Schools Association
NAFIS	National Association of Federally Impacted Schools
TAFIS	Texas Association of Federally Impacted Schools
TAGT	Texas Association for the Gifted and Talented
TAPT	Texas Association for Pupil Transportation
TASA	Texas Association of School Administrators
TASB	Texas Association of School Boards
TASBO	Texas Association of School Business Officials
TASN	Texas Association for School Nutrition
TASSP	Texas Association of Secondary School Principals
TCASE	Texas Council of Administrators of Special Education
TCEA	Texas Computer Education Association
TEA	Texas Education Agency
TEMA	Texas Energy Managers Association
TEPSA	Texas Elementary Principals and Supervisors Association
TRS	Teacher Retirement System
TSPRA	Texas School Public Relations Association
TxSSC	Texas School Safety Center

EXHIBITS

CHART OF ACCOUNTS
ACTIVITY FUND EVENT FINANCIAL FORM
ATHLETIC TICKET SALES RECONCILIATION REPORT
PETTY CASH JOURNAL
CASH RECEIPT TRANSMITTAL FORM
PAYMENT AUTHORIZATION FORM
PAYROLL CHECKLIST / VERIFICATION

EXHIBIT 1

DCISD Chart of Accounts : XXX (Fund) - XX (Function) - **XXXX (Object)** - XX (Sub-Object) - **XXX (Organization)** - X (Fiscal Year) - **XX (Program Intent)** - X.XX (Local Options)

Funds:

100	**General Fund**
181	Athletics
199	General Fund
200-400	**Special Revenue Funds**
211	ESEA, Title I, Part A-Improving Basic Programs
220	Adult Education (ABE)
224	IDEA-Part B, Formula (Children Disabilities)
225	IDEA-Part B, Preschool (PK Children Disabilities)
240	Food Service Fund
242	Summer Feeding Program (TDA)
255	ESEA, Title II, Part A: Teacher & Principal Training
263	Title III, Part A-Eng Lang Acquisit & Lang Enhance (LEP)
266	ESSER, Elem & Secondary School Emergency Relief
281	ESSER II, Elem & 2ndary School Emergency Relief
282	ESSER III, Elem & 2ndary School Emergency Relief
331	Title I, Part C, Carl D. Perkins Career & Technical Ed Act
410	Instructional Materials Allotment (Textbooks)
429	State Funded Special Revenue Fund
461	Campus Activity Funds
865	Student Activity Funds
500	**Debt Service Funds**
599	Debt Service Funds
600	**Capital Projects Funds**
699	Capital Projects Fund - Local Projects

Functions:

Instruction and Instructional-Related Services

11	Instruction (Includes Instructional Textbooks)
12	Instructional Resources & Media Services
13	Curriculum Development & Instruct Staff Dev/Inservice

Instructional and School Leadership

21	Instructional Leadership
23	School Leadership (Campus)

Support Services - Student

31	Guidance, Counseling & Evaluation Svs (Includes Diags)
33	Health Services (Nurses/Nurses Aides)
34	Student Transportation
35	Food Services
36	Cocurricular/Extracurricular Activities

Other Functions

41	General Administration
51	Facilities Maintenance & Operations
52	Security & Monitoring Services
53	Data Processing Svs (Tech, unless used by 1 Function)
61	Community Services
81	Facilities, Acquisition, and Construction
91	Contracted Instructional Services btw Public Schools

Objects:

6100	**Payroll Costs**
6112	Salaries, Substitute Teachers
6119	Salaries, Teachers & Professional Personnel (exempt)
6121	Extra Duty Pay/Overtime, Support Personnel
6122	Salaries, Support Staff Substitutes
6125	Salaries, Paraprofessional Staff
6128	Salaries, Substitutes Aide
6129	Salaries, Support Staff (non-exempt; LVN)
6139	Employee Allowances

Objects: (Continued)

6100	**Payroll Costs** (continued)
6141	Social Security/Medicare
6142	Group Health & Life Insurance
6143	Workers' Compensation
6144	TRS On-Behalf Payments
6145	Unemployment Compensation
6146	Teacher Retirement/TRS Care
6149	Employee Benefits
6200	**Professional & Contracted Services**
6211	Legal Services
6212	Audit Services
6213	Tax Appraisal & Collection
6217	Misc. Services (Fd 181 Only: Referee, Security Officers)
6219	Professional Services (State Licensed/Registered)
6229	Tuition & Transfer Payments
6239	Education Service Center Services
6249	Contracted Maint & Repair (Use Sb 53 for Site Licenses)
6255	Water & Sanitation
6256	Telephone/Internet
6257	Electricity
6258	Gas
6269	Rentals-Operating Leases (Copiers, Equipment, etc.)
6299	Misc. Contracted Services (1 yr. Only/Non-renewal)
6300	**Supplies & Materials**
6311	Gasoline & Fuels for Vehicles
6315	Custodian Supplies
6316	Building Maintenance Supplies
6319	Supplies for Maintenance & Operation
6321	Textbooks - Purchased by District
6329	Reading Materials, Library Books, Subscriptions
6339	Testing Materials
6341	Food Supplies
6342	Non-Food Supplies
6343	Items for Sale - Vending
6344	USDA Commodities
6349	Food Service Supplies
6399	Supplies & Materials
6400	**Other Operating Costs & Travel**
6411	Travel, Employee Only (Includes Registration & Virtual)
6412	Travel, Student
6413	Stipends, Non-employees
6419	Travel, Non-employees (Parents, Board, etc.)
6429	Insurance and Bonding Costs
6439	Election Costs
6494	Reclassified Trans Expenses
6495	Dues (Clubs, Committees, Associations, etc.)
6497	Awards
6499	Misc Exp (Ads, Non-travel Fees, Scheduled Meeting Food)
6500	**Debt Service**
6521	Interest on Bonds
6599	Other Debt Service Fees
6600	**Capital Outlay and Equipment**
6619	Land Pur/Imp 6629 Building Construction/Improv
6631	Vehicles, Unit Cost > $5000
6639	Furniture, Equipment, Software, Unit Cost > $5,000

Sub-Objects:

01	(Fd 181) Athletics	37	(Fd 199) Swimming Pool
02	Art	38	Tennis
03	Band	39	Track-Boys
04	(Fd199;Fn11) Music	40	(Fd 181) Track-Girls
04	(Fd199;Fn12) Library Books	40	(Fd 199) AESOP
06	ESL	41	Volleyball
07	Graduation Expense	42	Scouting
08	Attendance	43	Golf-Boys
09	(Fd199;Fn11) Business Ed	44	Golf-Girls
09	(Fd199;Fn36) Top 5%	47	Academic Decathlon
12	English	48	Softball
13	Spanish	49	Misc. Exp-Ath (Travel Allot)
16	Metal Shop	50	Student Council
17	Wood Shop	51	Literary UIL
18	(Fd199;Fn11) Journalism	52	Paper
18	(Fd199;Fn36) Yearbook	53	Technology
19	Math	55	Early Separation
20	Reading	56	Postage
21	Resource	57	Advertising
22	Science	65	Drug Testing
23	(Fd199;Fn11) Social Studies	69	Oxygen, Mix
23	(Fd199;Fn 51) Bldg. Principal	70	Ag Classroom
24	Speech	72	Ag Farm
25	Theatre Arts/OAP	73	Auto Mechanics
26	(Fd199;Fn12) Accel. Reader	74	Robotics
26	(Fd199;Fn36) Debate	75	Family & Consumer Science
27	Physical Ed	76	(Fd199;Fn11) Horticulture
28	Drivers Ed	76	(Fd199;Fn51) Dist. Learning
29	Comp Inst	76	(Fd199;Fn36) Stock Show
30	Baseball	77	Excalibur
31	Basketball-Boys	80	Cosmetology
32	Basketball-Girls	82	Kindergarten
33	Cheerleading	83	Pre Kindergarten
34	Football	85	(Fd199;Fn33) AED
35	Training	85	(Fd199;Fn61) Summer Rec
36	Cross Country	90	Officials
37	(Fd 181) Powerlifting	91	Game Workers

Organizations:

001	High School
041	Junior High
101	Kelley Elementary
104	Dodson Primary
701	Superintendent
702	School Board
703	Tax Appraisal & Collection
750	Business Office
999	Districtwide (Unallocated)

Fiscal Year:

0	Current Year *

*When utilizing grant funds use the last digit of the fiscal year. For example, when coding a 2019-20 grant expenditure use an "0"

Program Intent Codes:

11	Basic Educational Services	36	Early Education Allotment
21	Gifted & Talented	37	Dyslexia
22	Career & Technology	38	CCMR
23	Special Education	43	Dyslexia-SpEd
24	Accelerated Ed (SCE)	91	Athletics
25	Bilingual & Special Lang/ESL	99	Miscellaneous, Undistributed
32	Pre-Kindergarten		

Exhibit 2

DENVER CITY ISD
ACTIVITY FUND EVENT FINANCIAL FORM

Organization Name: _____   Date: _____

Event: _____   Event Date(s): _____

Beginning Ticket Sale Number: _____   Ending Ticket Sale Number: _____

Amount of Opening Change: _____   Sales Tax Exempt: ___ Yes   ___ No

Sponsor Name: _____   Organization Account Number: _____

Explanation: _____

CASH			CHECKS		
Money Count	Number	Amount	Check Name	Ck #	Amount
50's					
20's					
10's					
5's					
1's					
Coin - $1					
Coin - Half Dollar					
Coin - Quarter					
Coin - Dime					
Coin - Nickel					
Coin - Penny					
TOTAL			TOTAL		

TOTAL COUNT (Cash & Checks) $ _____

LESS CHANGE FUND $ _____   Note: If final fundraiser deposit, change fund should be deposited.

TOTAL TO DEPOSIT $ _____

_____   _____
SPONSOR SIGNATURE   SIGNATURE - EMPLOYEE ACCEPTING DEPOSIT

NOTE: If multiple day event, use separate form for each day of event.

Exhibit 3

DENVER CITY JH/HS ATHLETIC TICKET SALES
RECONCILIATION REPORT

If multiple day event, use separate form for each day of event.

Date of Event: _____   Opponent: _____

Event (circle one):   Football   Volleyball   Basketball   Track   Baseball   Softball   Powerlifting

Team (circle all that apply):   BOYS   GIRLS   VARSITY   JUNIOR VARSITY

Col.	1	2	3	4	5
	Beginning Ticket Number	Ending Ticket Number	Number of Tickets Sold (col 2-col 1)	Price Per Ticket	Total Amount Collected (col 3- col 4)
General Admission					A
Student Tickets					B
			TOTAL SALES (A+B)		
			CHANGE IN CASH BOX		
			TOTAL CASH		
			OVERAGE/SHORTAGE		

MONEY COUNT		
CURRENCY	No.	AMOUNT
$100's		
$50's		
$20's		
$10's		
$5's		
$1's		
$1 coins		
$0.50		
$0.25		
$0.10		
$0.05		
$0.01		
Checks		
Total Cash		

_____
Gate-Keeper's Signature

_____
Gate-Keeper's Signature

_____
Ticket Seller's Signature

_____
Ticket Seller's Signature

_____
Administrator's Signature

Exhibit 7

Petty Cash Journal

Reporting Period   **Campus/Dept.** _____

From: _____   **To:** _____   **Balance**

Date	Voucher #	Account #	Payee	Approved By	Total	Balance

Audited By _____	**Total Voucher Amount**	
	Total Reimb. Check Pending	
	Cash on Hand	
Approved By _____	**Overage/Shortage**	
	Petty Cash Reimbursement	

Exhibit 4

DENVER CITY ISD
CASH RECEIPTS TRANSMITTAL FORM

Use this form when students are submitting funds for a single reason (example, picture money or field trip).
Submit this form and the funds to the principal's secretary.
The secretary will issue a receipt for the total amount of funds submitted with this form.

DATE _____   TEACHER _____

GRADE/CLASS/ORG _____   PURPOSE OF FUNDS _____

STUDENT NAME	AMOUNT	MARK CASH OR CHECK	
		CASH	CHECK; WRITE CHECK #
1	$		
2	$		
3	$		
4	$		
5	$		
6	$		
7	$		
8	$		
9	$		
10	$		
11	$		
12	$		
13	$		
14	$		
15	$		
16	$		
17	$		
18	$		
19	$		
20	$		
21	$		
22	$		
23	$		
24	$		
25	$		
TOTAL	$		

_____
TEACHER SIGNATURE

**IMPORTANT: SUBMIT FUNDS ON A DAILY BASIS;
DO NOT KEEP CASH IN CLASSROOM OR TAKE HOME.**

_____
RECEIPT NUMBER (FROM PRINCIPAL'S OFFICE)

_____
ACCOUNT CODE

Exhibit 6

DENVER CITY INDEPENDENT SCHOOL DISTRICT
501 MUSTANT AVE, DENVER CITY TX 79323

PAYMENT AUTHORIZATION

VENDOR		DATE			VENDOR NUMBER	DATE PAID	REFERENCE NUMBER
		MO	DA	YR			
						CHECK NUMBER	

	FUND	FUNCTION	CLASS OBJECT	SUB OBJECT	ORGAN-IZATION	PROGRAM PROJECT	DESCRIPTION	INVOICE NUMBER	DISBURSEMENT AMOUNT
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

TOTAL $ -

APPROVED:

Originator of Request _____

Principal/Director & Date _____

CFO Approval & Date: _____

2024-2025
PAY DATE SCHEDULE

PAYPERIOD	DATA SUBMISSION DEADLINE ~ 4 PM	PAYDATE
AUG 4 – AUG 31, 2024	9/6/2024	SEPTEMBER 20, 2024
SEPT 1 - SEPT 28, 2024	10/4/2024	OCTOBER 18, 2024
SEPT 29 - NOV 2, 2024	11/8/2024	NOVEMBER 20, 2024
NOV 3 – NOV 30, 2024	12/6/2024	DECEMBER 20, 2024
DEC 1 - DEC 28, 2024	1/8/2025	JANUARY 17, 2025
DEC 29 – FEB 1, 2025	2/7/2025	FEBRUARY 20, 2025
FEB 2 – MAR 1, 2025	3/7/2025	MARCH 20, 2025
MAR 2 - MAR 29, 2025	4/4/2025	APRIL 18, 2025
MAR 30-MAY 3, 2025	5/8/2025	MAY 20, 2025
MAY 4 – MAY 31, 2025	6/6/2025	JUNE 20, 2025
JUNE 1-JUNE 28, 2025	7/7/2025	JULY 18, 2025
JUNE 29 - AUG 2, 2025	8/8/2025	AUGUST 20, 2025

Hourly employees shall submit timesheets weekly.

Time records and any changes in employees' payroll, such as bank depository, deductions, etc. by the data submission deadline.

Time sheets/records shall not be held from timely submission.

Questions? Please contact Maria Garcia at maria.garcia@dcisd.org

MONTH _____

$_____ TRS RP/ ER FUNDS DUE BY 5TH

_____ TRS RP REPORT DUE BY 9TH

_____ TRS ER REPORT DUE BY 9TH

$_____ TRS ACTIVE-CARE (BSwift) BILLING DUE BY 15TH

PAYROLL CHECKLIST

PAY DATE: _____   DIRECT DEPOSIT DATE: _____

Run Date: _____

_____ CREATE PAYROLL FILE

_____ TRANSMIT FILE TO BANK $_____ ITEMS _____

_____ RECEIVED CONFIRMATION FROM BANK

_____ EFTPS REPORT DAY (DAY FINISH W/ PR) $_____

_____ CHILD SUPPORT REPORT (DAY FINISH W/ PR) $_____

_____ BUREAU OF LABOR STATISTICS

_____ PRINT/ MAIL DEDUCTION CHECKS

_____ TCG REPORT UPLOADED $_____

_____ FFGA BILLING $_____

_____ ETC

_____ AESOP/ SKYWARD REPORT

_____ EDWARDS RISK AKA UNEMPLOYMENT
          (DUE LAST DAY OF JAN/ APRIL, JULY, OCT.)

_____ 941 QUARTER REPORT   Q1   Q2   Q3   Q4
          DUE LAST DAY OF: APRIL, JULY, OCT., JAN.

EXTRA _____

_____

_____

_____

PAYROLL DATE _____

DEDUCTION CHECKS:

ASSOC OF TX. (ASSOCIAT000)   CHK#_____ $_____

BROWFIELD CU (BROWNFIE000)   CHK#_____ $_____

CAFETERIA (DCISD-CA001)   CHK#_____ $_____

DC RENT (DCRENT 001)   CHK#_____ $_____

ESTACADO CR (ESTACADO001)   CHK#_____ $_____

TX CLASSROOM (TCTA 000)   CHK#_____ $_____

UNITED FUNDS (UNITED W000)   CHK#_____ $_____

WEST TX LIFSTYLE (WEST TEX002)   CHK#_____ $_____

WORKERS COMP (DCWC001)   CHK#_____ $_____

WT NM FCU (WTNMATLA001)   CHK#_____ $_____

YOAKUM FCU (YOAKCFCU001)   CHK#_____ $_____

MANUAL CHECKS:

CHILD SUPPORT (DCCSP 000)   CHK#_____ $_____

DC TRS (DCTRS 001) PAY NEXT MTH CHK#_____ $_____

FFGA (FFA001)   CHK#_____ $_____

TCG (TCG ADMI000)   CHK#_____ $_____

TRS ACTIVE (DCACTIVE001)   CHK#_____ $_____

W/ H FICA (DCIRS 001)   CHK#_____ $_____

NOTES: _____

_____

_____

_____

DCISD Payroll Checklist

(Used for all payrolls except SUBs)

Payroll Description: _____

Starting Check #: _____   **Pay Date:** _____

---

1. **Edit Profile Information for employees as needed.** *HR\Profile*
   · W4s, Direct Deposits, Pay Records, Ded/Bens, Contracts, & Employee Pseudo Approvals
2. **EMS – Update and Import contract assignment pay records as needed.** *(WEB) HR, Employee Administration*
   · **Currently conduced by Kristi Ivy**; import via Assignment Export/Payroll Import
3. **Deductions-** ADD/ REMOVE; **DOCK-** Current & Termed Employees; **TERMED/ NEW HIRES**
4. **TRUE TIME - Update timesheets for specified pay period (Can be done anytime)** *HR, Payroll, Current Payroll, TrueTime*
   · Update True Time to ensure all timesheets for specified pay period; missing Timesheets
5. **Process Payroll Worksheets (Can be done anytime)** *HR, Payroll, Current Payroll, Payroll Worksheets*
   · Reset worksheets, enter paper timesheets, verify accuracy, print reports
6. **Select records into current payroll, verify data, and edit records as needed.** *HR, Payroll, Current Payroll, Select*
   · Select parameters, Mass select records, Import Worksheets, Edit Pay Record Transactions as needed

   ☐ · **Check PAYOFFS, Salary Changes, New Hires, and Ded/Bens Changes Spreadsheet**

7. **Run a payroll calculation.** *HR, Payroll, Current Payroll, Calculate*
   · Always run Excepts report (prints warning and error exceptions, including retirement).
8. **Run Post Verify Reports** *HR, Payroll, Current Payroll, Post-Verify*
   · **PRINT** the following report to verify payroll accuracy: Check Verification Register - **DETAIL** report

   Make corrections by returning to appropriate step.
   · Complete Current Payroll Selection process to select or import any updated records.
   · Rerun Payroll Calculation.
   · Rerun Detail Check Verification as needed until payroll is accurate.
   · When all corrections are done - SAVE ONLY (do not reprint) Keep PRELIM copy

   Once verification is complete and payroll is accurate, print and/or save the following reports:
   1. Check Summary (Net Amounts Only) - By Check # & 'Yes' for page break; SAVE & PRINT "Current Page" showing paper checks
   2. Labor/Benefit Distribution Report - This will include 3 reports: Labor, Benefit, and Withholding - run each and SAVE ONLY
   3. Summary Totals for Pay/Deduction/Benefit Codes - This includes 3 reports - SAVE ONLY
   4. Check Verification Register - **Summary** (PRINT & SAVE)
   5. RUN INDIVIDUAL REPORTS: Deductions & Benefits (PRINT & SAVE)
9. **Run the Check Register Process.** *HR, Payroll, Current Payroll, Check Register*
   · The register must be processed before the payroll checks can be printed.
10. **Print/Save Checks and Save Direct Deposit Advices.** *HR, Payroll, Current Payroll, Print Checks*
    · **Once this step is completed, you cannot restart the payroll process.**
11. **Run the Payroll Update Process (posts payroll to the GL).** *HR, Payroll, Current Payroll, Update*
    · After the update process is complete, payroll information can be viewed on the employee profile Checks tab.
12. **Create ACH Direct Deposit file.** *HR, Payroll, Current Payroll, ACH*
    · Run and Save Direct Deposit Verification report
    · Create Direct Deposit file (ACH)
    · Save to: I/Administration/PRIVATE/Business Office/Payroll - ACH files

ACH file sent to bank: _____

13. **Email Object Summary Report to Finance Coordinator** *HR, Saved Rpts*
    · Highlight Object Summary, click VIEW. Click File, Save Report as Rich Text (*.rtf). Save to Object Summaries folder
    · Email saved report to Kristi Ivy (kristi.ivy@dcisd.org)
14. **Update Payroll Spreadsheet-Taxes(EFTPS)**
    · Update spreadsheet using Check Verification Summary Report
15. **EFTPS Deposit** *(https://www.eftps.gov/eftps/login/loginInitial)*

Verified by: _____ *Date:* _____

PAYROLL PROCESSING CHECKLIST

STEP	TASK	DUE DATE	COMPLETED
1	**Contract Changes**		
	New Hires		
	Terminations		
	Changes in Positions/Pay		
	DOCK- Current & Termed Employees		
	DEDUCTIONS- Add/Remove		
2	**Paper Timesheets/Hours**		
	Athletic Report		
	Paper Timesheets (home bound, etc.)		
	Custodian Sub		
	Extra Duty Bus		
3	**True Time**		
	Update Auto Report to AP's		
	Review missing timesheets		
	Review 11:59pm clock out		
	Review pending time off requests		
	Deny/Update timesheets		
	Review Summary Report (Docks & OT)		
	Update to worksheets		
4	**Sub Tracking**		
	Compare Sign in Sheets to AESOP		
	Add final entries (Import from Third Party)		
	Process corrective history		
	Update calendar counters		
	Check Days Off (were days requested off for paraprofessionals)		
5	**Open Payroll**		
	Import Base Pay (Mass Select)		
	Import True Time & Other Worksheets		
	Import Sub Tracking		
	Run Pre-Verify Reports		
	Calculate		
	Run Post-Verify Reports		
6	**Reconcile Benefits**		
	TRS Active Care		
	Third Party Vendor (FFGA, TCG)		
7	**Closing Payroll**		
	Finalize Payroll		
	Run Final Reports		

	Print/Save Checks & Deposit Stubs		
	Print Sign Off Sheet		
	Download NACHA File		
8	**Post Payroll Process**		
	Transfer Funds frm Lone Star		
	Upload NACHA File to bank	Two Business days prior to settlement date	
9	**Payroll Control Spreadsheet**		
	Input Payroll totals		
	Look at 941 totals and any adjustments before paying EFTPS		
10	**Pay IRS**		
	Date for pay day (check any adj before paying)	No later than business day prior to payroll date	
11	**Report ETC**	Right after Payroll has been completed	
12	**Child Support**		
	Print Report		
	Post to Child Support Online/or other	Due payroll date	
13	**Report Dept of Labor – If applicable**		
	Save/Print Report/Portal reporting	Due payroll date	
14	**A/P Processing**		
	Reconcile reports/payments to Invoices		
	Print Vouchers, checks, ACH		
	Clear A/P (Except TRS)		
15	**TEXNET/TRS Reporting**		
	Child nutrition report from Food Service Director		
	Child Nutrition Worksheet		
	Skyward TRS Processing		
	Post Reports to RE Portal		
	Reconcile Skyward Reports, (TEXNET), Invoices		
	Process Payment on TEXNET		
	Clear Invoices from Pac/Post JE		
	Process Signature for TRS Reports		
	Transfer Funds	Prior to Settlement date	
	Post TRS after payment		