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**2016-2017**  
**Financial Services Guidelines**

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## Who to Call in the Office of Financial Services

### Accounting and Account Coding Questions Budget Report Questions

	Mary Welch <i>Director of Accounting</i>		6078
	Thu Pham <i>Senior Accountant</i> Grants		6072
	Cyndi Tesori <i>Accountant</i>		6087
<b>Accounts Payable</b>			
	Angelica Luna <i>Accounts Payable Coordinator</i> Travel Advances/Reimbursements		6069
	<u>Accounts Payable Clerks</u>		
	Toya Hart	A-F	6071
	Paula Williams	G-N	6070
	Terri Clark	O-Z	6065
<b>Activity Funds</b>			
	Susy Morales <i>Senior Accountant</i>		6102
	Angelica Banda <i>Accountant</i>		6068
<b>Deposits &amp; Notary Applications/Renewals</b>			
	Toni Blaes <i>Executive Assistant to Ann Westbrooks</i>		6077
<b>Kronos/TimeClock Plus</b>			
	Carol Taylor <i>Director of Financial Information Systems</i>		6082
	Bill Zaffos <i>Business Analyst</i>		6081
<b>Payroll</b>			
	Main Number		6095
	Keli Atchison <i>Payroll Supervisor</i>		6098
	<u>Payroll Clerks</u>		
	Dana Sanford		6097
	Monica Trevino		6101
	Britt'ny Garret		6100
	Maria Hindmarch		6103
<b>Budget Questions, Budget Blocks Request to Set Up New Budget Code</b>			
	Alisha Kennedy <i>Budget Coordinator</i>		6075
<b>Site Based Inventory</b>			
	Angelica Banda <i>Accountant</i>		6068
<b>Any Other Concerns</b>			
	Jorgannie Carter <i>Executive Director - Financial Services</i>		6080
	Ann Westbrooks <i>Chief Financial Officer</i>		6077

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## TABLE OF CONTENTS

Who to Call in the Office of Financial Services	1
<b>COURSE 101: BASICS OF SCHOOL DISTRICT ACCOUNTING</b>	<b>7</b>
Reading Your Expenditures Budget Reports	15
Campus Accountable Budget Reports	16
Function Codes	17
Function Code Descriptions and Examples	18
Object Codes	26
Description of Major Object Code Classifications	29
List of Frequently Used Accounts	32
Software (including software licenses) Purchases Proper Object Coding Flowchart	33
Program Intent Codes (PIC)	34
Program Intent Code Descriptions	35
<b>ACCOUNTS PAYABLE</b>	<b>39</b>
Contact Information	39
Check Runs	39
Process for Issuing Checks/EFT Payments	39
Process for Paying Invoices	40
Process for Paying Reimbursements to Staff Members / Activity Funds	40
Purchase Requisition Acronyms	40
What Documentation Do I Send to AP to Expedite a Check/EFT Payment?	41
Request to Void and/or Re-issue Checks	41
How Can I Monitor Outstanding PO's?	41
Open Purchase Order Reports	41
Receiving PO's in eFinance	41
Staff Travel	42
Student Travel	43
Accounts Payable Forms and Instructions	43
<b>TRAVEL PROCEDURES GUIDELINES</b>	<b>45</b>
Required Documentation and Steps	46
Step 1 – Conference Approval	46
Step 2 – Conference Requisition Request	46

Step 3 – Conference Purchase Order/Payment	46
Step 4 – Request for Reservations	47
Step 5 – Request for Travel Funds (If no advance is requested skip to step 9)	49
Step 6 – Requisition Request for Travel Advance	50
Step 7 – Travel Advance Purchase Order	50
Step 8 – Travel Advance Payment	50
Step 9 – Final Expense Report	51
Step 10 – Reimbursement of Funds	52
Travel Q & A's	52
Reservations	52
Travel Advances	53
Final Expense Report	53
Travel Checklist	54
Conference Approval	54
Reservations	54
Travel Advance	54
After Trip	54
<b>PAYROLL</b>	<b>55</b>
Payroll Contact Information	55
Payroll Processing Information	55
FMLA	56
Pay Schedule for Staff (2016-17)	57
Accruing Leave	60
State Leave	60
Local Leave	61
AESOP	64
AESOP Reason Codes	77
AESOP Frequently Asked Questions	78
Payroll Forms	80
Batch Cover Sheet for Admin-Campus	80
Batch Cover Sheet for Departments	81
Docking Form	82
Overtime/Supplemental Pay Authorization Form	83
<b>EFINANCEPLUS</b>	<b>85</b>
eFinance PLUS Periods	85
eFinancePLUS Budget Units & Account Structure	86

Logging in to eFinancePLUS	87
eFinance Fund Accounting	90
Detail Expenditure Status Report (Budget Summary Report)	90
Expenditure Audit Trail (Budget Detail Report)	93
Instructions for Printing Prior Year Budget Reports	98
Batch Budget Transfer	99
Batch Budget Transfer Approval Process	105
Activity Page Notification	108
Email Notification	109
Deny Batch Budget Transfer	110
Needs Correction	112
eFinance – Accounts Payable	115
Vendor Payment History Report	115
Encumbrance Activity Report	118
Query Vendor Record	121
Receive Ordered Materials	124
eFinance Payroll Timecard Entry	127
<b>ACTIVITY FUNDS MANUAL</b>	<b>135</b>

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# Course 101: Basics of School District Accounting

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## A. Financial Resource Guide Chart of Accounts

<u>Fund</u>	+	<u>Fiscal Year</u>		<u>Function</u>		<u>Organization</u>		<u>Program</u>		<u>Project</u>		<u>Account</u>
XXX		X	-	XX	-	XXX	-	XX	-	XX		XXXX.XX

- Fund Code** – a mandatory 3-digit code to be used for all financial transactions to identify the fund group and specific fund.

Common funds:            199 – General Fund  
                                      211 – Title I Fund  
                                      240 – Child Nutrition Fund
- Fiscal Year Code** – a mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.
- Function Code** – a mandatory 2-digit code applied to expenditures/expenses that identifies the purpose of the transaction.
- Organization Code** – a mandatory 3-digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent’s office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.
- Program Code** – a mandatory 2-digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students service.
- Project Code** – an optional 2-digit code that may be used by the District to further describe the transaction. The District uses this as a tracking tool for budget managers.
- Account Code** – a mandatory 4-digit code identifying the nature and object of an account, a transaction or a source.

A 2-digit code for optional use to provide special accountability at the local level. The sub-object code is attached to the object code with a “.”

B. Reading the eFinance Budget Printouts

1. Budget – an estimate of what will be spent

Type: Upload on July 1st  
Budget Transfer  
Budget Adjustment

2. Expenditures – what has been spent

Type: Payroll  
Accounts Payable  
Deposit  
Journal Entry  
Warehouse Inventory Purchase  
Travel Expenditure

3. Encumbrances – amount reserved to be paid through purchase orders issued

4. Balance – amount left to be spent

5. General Ledger Budget Report

Review: What accounts have negative balance?  
Is activity correct?  
What is planned for the future?

C. How to Determine the Account Coding to Use for Expenditures

1. Determine the fund from which the expenditure should be paid.

What pot of money?

199 – General  
240 – Child Nutrition  
2XX, 3XX, 4XX – Special Revenue  
6XX – Capital Project

2. Determine the fiscal year which the expenditure should be paid.

What year?

5 – 2014/2015  
6 – 2015/2016  
7 – 2016/2017

3. Determine the function that applies to the expenditure.  
What is the purpose?

10 – Instruction and Instructional-Related Services

--Expenditures that provide direct interaction between staff and students to achieve learning and that provide staff members with the appropriate resources to achieve the appropriate student learning outcomes through either materials or development.

11 – Instruction

12 – Instructional Resources and Media Services

13 – Curriculum Development and Instructional Staff Development

20 – Instructional and School Leadership

--Expenditures that relate to the managing, directing, supervising and leadership of staff who are providing either instructional or instructional-related services and includes the general management and leadership of a school campus.

21 – Instructional Leadership

23 – School Leadership

30 – Support Services – Student (Pupil)

--Expenditures that are used directly for non-instructional student activities or services, including administrative and supervisory costs that are non-general in nature and are incurred directly and exclusively for a non-instructional student activity or service.

31 – Guidance, Counseling and Evaluation Services

32 – Social Work Services

33 – Health Services

34 – Student (Pupil) Transportation

35 – Child Nutrition

36 – Co-curricular/Extracurricular Activities

40 – Administrative Support Services

--Expenditures that are used for the overall general administrative support services of the school district.

41 – General Administration

50 – Support Services – Non-Student Based

--Expenditures that are used for school district support services that are non-student based.

51 – Facilities Maintenance and Operations

52 – Security and Monitoring Services

53 – Data Processing Services

60 – Ancillary Services

--Expenditures that are for school district support services supplemental to the operation of the school district.

61 – Community Services

70 – Debt Service

--Expenditures that are used for the payment of debt principal and interest.

71 – Debt Service

80 – Capital Outlay

--Expenditures that are acquisitions, construction or major renovation of school district facilities.

81 – Facilities Acquisition and Construction

90 – Intergovernmental Charges

--Expenditures where one governmental unit transfers resources to another, such as one school district paying another school district for educating students.

93 – Shared Services Arrangements

95 – Juvenile Justice Alternative Education Programs

99 – Other Intergovernmental Charges

4. Determine the object code that applies to the expenditure.

What is the actual product or service being expensed?

The first of the four digits identifies the type of account or transaction and the second digit identifies the major area.

Types:

1XXX – Assets

2XXX – Liabilities

3XXX – Fund Balance

4XXX – Clearing Accounts

5XXX – Revenue Accounts

6XXX – Expenditure Accounts

7XXX – Other Resources

8XXX – Other Uses

What is the type of expenditure?

- a. 6100 – Payroll
- b. 6200 – Contracted Services
- c. 6300 – Supplies & Materials
- d. 6400 – Other Costs
- e. 6500 – Debt Service
- f. 6600 – Capital Outlay

5. Determine the sub-object (if any).

What is the additional description?

Examples: 00 – Miscellaneous

12 – Speech



6. Determine the organization.

Who is benefiting?

Examples:      001 – Spring High School  
                     043 – Wells Middle School  
                     114 – Thompson Elementary  
                     701 – Superintendent

7. Determine the program code (PIC).

What is the intent of the expenditure?

11 – Basic Educational Services  
21 – Gifted & Talented  
22 – Career & Technology  
23 – Services to Students with Disabilities (Special Education)  
24 – Accelerated Education (State Compensatory Education)  
25 – Bilingual Education and Special Language Programs  
30 – Title I  
31 – High School Allotment  
32 – Pre-Kindergarten  
33 – Pre-Kindergarten – Special Education  
34 – Pre-Kindergarten – Compensatory Education  
35 – Pre-Kindergarten – Bilingual Education  
91 – Athletics and Related Activities  
99 – Undistributed

8. Determine the project code.

Who is controlling the expenditure?

Examples:      01 – Spring High School  
                     12 – Well Middle School  
                     14 – Thompson Elementary  
                     80 – Superintendent

D. Encumbrances are the result of a Purchase Requisition (PR) or Purchase Order (PO) being issued.

1. The purpose of an encumbrance is to set aside part of the budget to be spent on a specific item(s).
2. Encumbrances are liquidated when a purchase order is paid or partially paid, provided the PO Number is used when paid.
3. Encumbrances affect the balance of the budget by reducing the amount left to spend.

- E. Expenditures are the result of a payment, deposit, warehouse requisition or Journal Entry charges.
1. Types of Expenditure
    - a. Payroll
    - b. Accounts Payable
    - c. Deposit
    - d. Journal Entry
    - e. Warehouse Inventory Purchases
    - f. Travel Expenditure
  2. An expenditure becomes a “Payable” at the end of the year when the merchandise has been received prior to 6/30 and an invoice has been received with a 6/30 date prior to the cut-off date for payables in the Finance Office.
- F. Journal Entries are used when corrections need to be made to the EXPENDITURES column.
1. Unless you routinely do Journal Entries, contact the Finance Office if a correction needs to be made to an item in the EXPENDITURES column of your Budget Report.
  2. If you prepare a Journal Entry in eFinance, you must use your initials in the eFinancePLUS control number field and you must include an attachment with support for the correction, including a copy of the General Ledger report page showing where the amount is currently charged.
- Sample journal entry control number for Jane Doe done on fiscal year 2017:  
J – FY – Initials – sequential number of the journal entries you’ve done up to date  
J17JD0001
- G. Deposits are the result of revenue paid to the District.
1. Deposits show as a credit on the general ledger. They usually are posted to a revenue account; however, deposits may be posted to an expenditure account to offset an expenditure.
  2. General ledger deposits should be sent to the Executive Assistant to Chief Financial Officer in the Finance Office, where they will be deposited into the bank and recorded on the general ledger.
- H. Budget Blocks
1. Purpose of budget blocks? To ensure that individual budget managers do not over-spend and /or over-encumber their budgets.
  2. How are budget blocks set up to work? The budget block is tied to all budget codes.

#### I. Procedures for Budget Transfers

1. Analyze your budget printout report to see where the money will be spent in the future.
2. Process a Budget Transfer in eFinance. Enter the correct account numbers and the amounts to be transferred. **IMPORTANT - The budget transfer amount must be whole dollars only (no cents). Round your budget transfer up to the next whole dollar (i.e. if you need 125.45 cents more in your budget to cover an expenditure, your budget transfer would be for \$126.00)**
3. You can move funds in almost all of your campus/dept Fund 199, object 6200-6999 budget code accounts to/from any other budget code account in your budget with a few exceptions.

If additional funds have been added to your budget for a specific purpose, you cannot move these funds to another account.

The budget accounts that you are restricted from moving funds FROM are:

- a. 199X-12-XXX-99-XX 6325.35 - Books, Library
- b. 199X-12-XXX-99-XX 6329.00 - Magazines

These additional funds can only be used for library purposes. You can move these funds only to other library (function 12) budget codes, but not to any other functions.

#### J. Tri-Annual Review Process

1. Tri-Annual reviews are necessary for Board approval of budget changes by function. Budget amendments are mandated by the State for budgeted funds reallocated from one function to another. These budget changes are usually the result of unexpected levels of expenditures in certain functions and must be amended in the budget for legal compliance. All necessary budget amendments must be formally adopted by the School Board and recorded in the Board minutes.
2. Date of reviews are the Board meetings in November, February and June.
3. Importance of the Third Review – This is the most important review because no budget changes can be made after this review. The year ends on June 30<sup>th</sup>.

#### K. Travel Procedures

1. A Professional Trip Authorization and Expense Report must be filled out for each trip. A copy of the program or information about the trip should be attached. Money may be requested in advance or reimbursement can be requested after the trip.
2. Registration Fees when possible should be paid directly to the conference or vendor with a Purchase Order and charged to object 6411. Registration fees can be paid from Activity Funds provided the check is paid directly to the conference.
3. Hotel Expenses should include the convention rate room charge plus any applicable city or local taxes. A Texas Hotel Occupancy Tax Exemption Certificate (request from Account Payable if you do not have one) should be presented to the hotel upon check-in for state tax exemption. An itemized hotel bill must be submitted with the Final Expense Report.

4. Meal expenses will be reimbursed based on the actual amount expended on meals with itemized receipts, not to exceed \$40.00 per day. Schools and departments may set a lower per diem basis as budget limitation dictate. An overnight stay is required to get meal reimbursements. No tips or gratuities will be reimbursed for travel paid for with federal funds.
5. Transportation should be by the most economical means considering distance traveled, time taken, substitute costs and number of staff member attending.
  - a. Automobile: Personal automobile use at annually approved IRS per mile rate will be reimbursed (multiple staff attending same conference are expected to travel in one automobile whenever appropriate)
  - b. Air Fare: Coach fare only if booked through the District travel agent or through convention designated travel agent or carrier. Forward all travel forms to the Finance Office, if you haven't already sent them.
  - c. Taxi – Exact cost with receipt will be reimbursed.
6. Parking and Tolls will be reimbursed at exact cost with receipt.
7. There will be no reimbursement of non-District fax, cleaning, entertainment, in-room movies, alcohol, souvenirs, or spousal/family expenses.
8. The cost of checked baggage for up to two bags will be reimbursed.
9. Trips to be paid from Activity Funds – All travel must be paid for through the Finance Office. Specify on the Professional Trip Authorization and Expense Report (next to the school's travel budget account number) which expenses will be reimbursed by the Activity Fund. It is the responsibility of the school/department to reimburse their budget from their Activity Fund.

## Reading Your Expenditures Budget Reports

You should run your budget reports weekly to keep up with your current balances and to analyze it for any unusual items or improper coding of expenditures.

The **BUDGET** column is the amount of funds budgeted for the school year for a particular account. In this column you will see the original budget upload on 7/1 and any subsequent budget transfers from/to other budget codes within your budget or any budget amendments adding or subtracting budget funds, if necessary.

The **EXPENDITURES** column is the amounts that have already been paid to vendors or charged to your budget by journal entries (i.e. journal entries for inventory orders, printing and postage charges, field trips, and child nutrition special events charges). If any cash receipt reimbursements for refunds are received related to expenditures in your budget (i.e. activity funds are sent to Finance to cover budget expenditures, employee owes district money back on a travel advance), you will see a negative number in this column.

The **ENCUMBRANCES** column is for Purchase Requisitions or Purchase Orders that have been processed and the funds encumbered (reserved), but the items or work have not been completed, invoiced, or paid in full yet.

The **CUMULATIVE BALANCE** or **AVAILABLE BALANCE** column is the amount of budgeted money left that is not yet spent or committed.

NOTE - If the Balance for one of your accounts is a negative balance, a Budget Transfer needs to be done to transfer some budget money from another account to cover the deficit.

You need to be looking at not just what has happened, but also at what is going to happen to make sure you reserve enough funds to cover future expenditures.

NOTE – In order to know where you budget really stands at any point in time, it is a good idea to keep your own spreadsheets for the following expenditures not requiring Purchase Orders:

Office supplies ordered from Daniels	Printing/Postage/Child Nutrition orders
Child Nutrition orders	Ricoh copier click charges (quarterly)
Field Trip transportation costs	

Refer to the eFinancePLUS section of this manual to examples of the Summary and Detail Budget Reports with descriptions of columns and various types of entries to assist you in understanding your own budget reports.

## Campus Accountable Budget Reports

Campus Accountable Budget Reports will be sent to campuses the first Wednesday of each month. The reports include your local budget, your State Compensatory Education Budget, and your Title Budget (for Elementary and Middle Schools). Supplemental pay, discipline management, tutorials, and activity bus budgets are included in these reports. You will be held accountable at year-end for any overages in these budgets.

### Campus Accountable Budget - RBMS

#### General Fund

Budget Unit	Account	Title	Budget	Period Exp	Enc	YTD Exp	Available Bal
1997110481118	6118.00	SUPPLEMENTAL PAY - PROFES	2,500.00	0.00	0.00	0.00	2,500.00
1997110481118	6118.MG	DISCIPLINE MANAGEMENT	0.00	0.00	0.00	0.00	0.00
1997110481118	6128.MG	DISCIPLINE MANAGEMENT	7,500.00	0.00	0.00	0.00	7,500.00
1997110481118	6249.00	CONTRACTED MAINTENANCE/RE	0.00	0.00	0.00	0.00	0.00
1997110481118	6295.00	PRINTING SERVICES	500.00	0.00	0.00	0.00	500.00
1997110481118	6299.00	MISC CONTRACT SERVICES	0.00	0.00	1,625.00	0.00	-1,625.00
1997110481118	6299.CO	RICOH MDS PROG PRINTER CH	0.00	0.00	0.00	0.00	0.00
1997110481118	6321.00	INSTRUCTIONAL MATERIALS	31,400.00	0.00	0.00	0.00	31,400.00

### Campus Accountable Budget - RBMS

#### State Comp Ed

Budget Unit	Account	Title	Budget	Period Exp	Enc	YTD Exp	Available Bal
1997110482458	6118.TU	TUTORIALS	16,000.00	0.00	0.00	135.00	15,865.00
1997110482458	6321.00	INSTRUCTIONAL MATERIALS	7,000.00	0.00	0.00	0.00	7,000.00
1997110482458	6494.UB	AFTER SCH TRANS HOME	16,110.00	0.00	0.00	0.00	16,110.00
1997360489958	6494.UB	AFTER SCH TRANS HOME	0.00	0.00	0.00	0.00	0.00
<b>Totals:</b>			<b>39,110.00</b>	<b>0.00</b>	<b>0.00</b>	<b>135.00</b>	<b>38,975.00</b>

### Campus Accountable Budget - RBMS

#### Title I

Budget Unit	Account	Title	Budget	Period Exp	Enc	YTD Exp	Available Bal
2117110483051	6112.00	SUBSTITUTES - PROFESSIONA	0.00	0.00	0.00	0.00	0.00
2117110483051	6118.00	SUPPLEMENTAL PAY - PROFES	0.00	0.00	0.00	0.00	0.00
2117110483051	6239.00	ESC REGION SERVICES	0.00	0.00	0.00	0.00	0.00
2117110483051	6299.00	MISC CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
2117110483051	6321.00	INSTRUCTIONAL MATERIALS	3,000.00	0.00	0.00	0.00	3,000.00
2117110483051	6325.00	BOOKS	0.00	0.00	0.00	0.00	0.00

## Function Codes

11	INSTRUCTION (STUDENT/TEACHERS) (INCLUDES INSTRUCTION RELATED FIELD TRIPS)
12	INSTRUCTIONAL RESOURCES AND MEDIA SERVICES (LIBRARY)
13	CURRICULUM DEVELOPMENT AND INSTRUCTIONAL STAFF DEVELOPMENT
21	INSTRUCTIONAL LEADERSHIP
23	SCHOOL LEADERSHIP
31	GUIDANCE, COUNSELING AND EVALUATION SERVICES (INCLUDES TESTING)
32	SOCIAL WORK SERVICES
33	HEALTH SERVICES (SCHOOL NURSE, ETC.)
34	STUDENT TRANSPORTATION
35	CHILD NUTRITION
36	CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES
41	GENERAL ADMINISTRATION
51	FACILITIES MAINTENANCE AND OPERATIONS (INCLUDES UTILITIES, TELEPHONES, ETC.)
52	SECURITY AND MONITORING SERVICES (INCLUDES TWO WAY RADIOS)
53	DATA PROCESSING SERVICES (TECHNOLOGY)
61	COMMUNITY SERVICES (INCLUDES PARENTAL INVOLVEMENT)
71	DEBT SERVICE
81	FACILITIES ACQUISITION AND CONSTRUCTION
93	PAYMENTS TO FISCAL AGENT/MEMBER DISTRICTS OF SHARED SERVICES ARRANGEMENTS
95	PAYMENTS TO JUVENILES JUSTICE ALTERNATIVE EDUCATION PROGRAMS
99	OTHER INTERGOVERNMENTAL CHARGES

## Function Code Descriptions and Examples

### FUNCTION 11 – INSTRUCTION

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

- Field trips (instructional only, **not** non-credit events)
- Classroom staff
- Region TI-IN service
- Substitute pay (including subs for instructional staff attending staff development or inservice training)
- Computer labs
- Band instruments
- Physicals and drug testing for function 11 staff
- P. E., athletics, other class classes related to UIL activities, when credit is given. Teacher salaries are function 11 for only this portion (credit hour portion). Salaries are charged to function 36 for **non-credit** portion of day co curricular/extra-curricular).
- Instruction in health
- Classroom staff salaries while attending inservice training
- Liability insurance for staff and board

### FUNCTION 12 - INSTRUCTIONAL RESOURCES AND MEDIA SERVICES

This function is used for expenditures that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

- Salaries of librarians, library aides and assistants
- Substitute pay for library staff attending staff development or inservice training.
- Staff in media or resource center providing audio visual, studio or other work-study related activities
- Network manager or technology coordinator for instructional networks
- Management of books and other printed materials (cataloging, circulation, etc.)
- Planning use of library by students, teachers and other instructional staff
- Management of non-printed materials and equipment for instructional staff such as films, transparencies, filmstrips, tapes, TV programs, software, CD-ROMS, and related equipment
- Production and presenting educational programs on TV
- ESC provided media and Living Science services
- All costs related to media functions



### **FUNCTION 13 - CURRICULUM DEVELOPMENT AND INSTRUCTIONAL STAFF DEVELOPMENT**

This function is used for expenditures that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures include inservice training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

- Supplements for curriculum development
- Supplies, materials and equipment for curriculum development or inservice training
- Consultant fees for inservice instructional and instructional related staff
- Tuition and fees paid for instructional staff to attend college for additional credit hours
- Salary of curriculum coordinator not directly supervising instructional staff
- Assistant Superintendent for Curriculum & Instructional Services (allocation of staff salaries related to curriculum and instructional staff development)

### **FUNCTION 21 - INSTRUCTIONAL LEADERSHIP**

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

- Salary of Assistant Superintendent of Curriculum & Instructional Services (allocation of staff salaries related to curriculum and instructional staff development)
- Salary of instructional supervisors
- Salary of special program coordinators and directors

### **FUNCTION 23 - SCHOOL LEADERSHIP**

This function is used for expenditures that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they (1) supervise all operations of the campus; (2) evaluate staff members of the campus; (3) assign duties to staff members maintaining the records of the students on the campus; and (4) coordinate school instructional activities with those of the entire school district.

- Salaries of principals, assistant principals and related staff
- Salaries of campus instructional coordinators (campus level)
- Salaries of attendance reporting staff and related costs
- Teacher appraisal costs
- Salaries of staff (registrar) reporting student grades
- Computers used by school leadership staff

### **FUNCTION 31 - GUIDANCE, COUNSELING AND EVALUATION SERVICES**

This function is used for expenditures that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interest; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

- Salaries of counselors and related staff
- Salaries of research and evaluation staff for testing and assessing students (standardized tests)
- Psychological services
- Occupational counseling
- Diagnosticians
- Student records - home, family performance, etc.
- Student appraisal services
- Student/Parent counseling
- Standardized Testing - materials, grading, etc.

### **FUNCTION 32 - SOCIAL WORK SERVICES**

This function is used for expenditures that are directly and exclusively used for activities such as (1) investigating and diagnosing student social needs arising out of the home, school or community; (2) casework and group work services for the child, parent or both; (3) interpreting the social needs of students for other staff members; and (4) promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

- Salary of truant/attendance officer
- Salary of social workers
- Salary of non-instructional home visitor

### **FUNCTION 33 - HEALTH SERVICES**

This function is used for expenditures that are directly and exclusively used for providing physical health services, which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services.

- Salaries of school nurses
- **Contracted medical services**
- Staff/student inoculations
- Medical/health supplies for students
- Medicaid administration expenses
- Student physical health screening

### **FUNCTION 34 - STUDENT (PUPIL) TRANSPORTATION**

This function is used for expenditures that are incurred for transporting students to and from school.

- Transportation of special program students
- Salaries of transportation directors, supervisors, drivers and maintenance staff
- Fuel and supplies for buses
- Contracted bus repair
- *Bus driver training and certification*
- Fleet insurance for buses
- *Purchase of buses*
- Physicals and drug testing for staff

### **FUNCTION 35 – CHILD NUTRITION**

This function is used for food service operation expenditures, including the cost of food, labor and other expenditures necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures are used directly and exclusively for supervision and maintenance of a food service operation.

- Salaries of child nutrition directors, supervisors, etc.
- *Salaries of kitchen and snack bar staff*
- Food
- Non-food
- Commodities
- Eligible food service equipment

### **FUNCTION 36 – CO CURRICULAR/EXTRA-CURRICULAR ACTIVITIES**

This function is used for expenditures for school-sponsored activities during or after the school day that are not essential to the delivery of services for Function 11. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

**Co-curricular** activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League (UIL) competition such as one-act plays, speech, debate, band, etc.

**Extra-curricular** activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheerleading) that exist because of athletics.

- Salary supplements for coaching or sponsorship of athletics, drill team, pep squad or cheerleaders (Program 91)
- Salaries of athletic directors, assistants and trainers (Program 91)
- Athletic Insurance (Program 91)
- Physical exams for athletics or related activities (Program 91)
- Health and medical supplies for athletic or related activities (Program 91)
- Athletic or related activity supplies, equipment and uniforms (Program 91)
- Game officials, gatekeepers, timers, scorekeepers at athletic or related activity events (Program 91) [Police and security staff are accounted for in Function 52]
- Travel for coaches, trainers, sponsors, and students (including meals and lodging) for athletic or athletic related activities (Program 91)
- Membership fees and dues for coaches and athletic related staff (Program 91)
- Salary supplements for sponsorship of **non-athletic**, co curricular or other activities for which students **do not receive academic credit**. Examples include (1) competitive activities (including UIL) related to speech, debate, science, music, etc.; (2) student group sponsors related to clubs or (3) other student activities. These supplements provide for additional days or hours or a reduction in class load for the staff member. (Program 99)
- Band uniforms (Program 99)
- Travel for band directors, sponsors of debate, science and other non-athletic competition or activities and for the students including meals and lodging (Program 99)

#### **FUNCTION 41 - GENERAL ADMINISTRATION**

This function is for expenditures that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

- Board costs for travel, training, legal fees, etc.
- Superintendent's salary and related costs of the superintendent's office and personal staff
- Salaries and related costs for fiscal officers including budgeting, accounting, internal auditing, payroll, fixed asset accounting, purchasing and all other finance related activities
- Salaries and related costs for tax office services
- Salaries and related costs for human resources (personnel)
- Salaries and related costs for textbook custodianship
- Salaries and related costs for aggregating attendance reports to the superintendent's report
- Salaries and related costs associated with legal and risk management issues
- Computers and networks primarily used for administrative purposes
- Salaries and related costs for planning and research
- Salaries and related costs for public relations/community relations
- Bonding costs for administrative staff
- Salaries and costs related to records management

## **FUNCTION 51 – PLANT MAINTENANCE AND OPERATIONS**

This function is used for expenditures for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This function is used to record expenditures for the maintenance and operation of the physical plant and grounds. This function also includes expenditures associated with warehousing and receiving services.

- Warehouse operation costs
- Custodial service costs
- Building and appliance maintenance costs
- Directors and administrators for plant maintenance and operations
- Insurance premiums for property, general liability and bonds
- Costs for maintaining vehicles used by maintenance & operations (including food service)
- Security systems which are part of a smoke detector and fire alarm system
- Utilities for the entire school district (including food service)

## **FUNCTION 52 – SECURITY AND MONITORING SERVICES**

This function is used for expenditures that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

- Police officers
- Hall monitors for security
- Bus monitors for security
- Security at school sponsored events, including co curricular and extra-curricular events
- Hand-held communication devices for security purposes
- Security vehicles, telephones and radios
- Supplies, equipment and contracted services for the safekeeping of students and staff, including metal detectors, drug dogs, video monitors, and security cameras

## **FUNCTION 53 – DATA PROCESSING SERVICES (TECHNOLOGY)**

This function is for expenditures for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Costs associated with mainframe, minicomputers and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here.

- Salaries and all other costs related to PC networks, minicomputer and/or mainframe computers that include student and general administrative software and serve multiple functions.

- Network managers for non-instructional computer networks
- MIS directors and administrators

### **FUNCTION 61 – COMMUNITY SERVICES**

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

- Support provided to non-public schools, higher education or other outside entities
- Costs for community recreational programs – pool, playground
- Parenting program
- Parental involvement program
- Education services provided parents or adults other than Adult Basic Education (Function 11)
- Child care costs for teen parents attending school, teachers, or working parents
- Baby-sitting after hours and after school daycare
- Public Health program costs
- Costs for conducting parent advisory committee meetings

### **FUNCTION 71 – DEBT SERVICE**

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest.

- Bond principal and interest
- Capital lease principal and interest
- Principal and interest on school bus loans and other long-term debt
- Interest on short-term notes

### **FUNCTION 81 – FACILITIES ACQUISITION AND CONSTRUCTION**

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

- Acquisition or purchase of land and/or buildings
- Remodeling or construction of buildings
- Major site improvements
- Initial installation or extension of service systems or other major equipment
- Initial capital outlay to equip new facilities
- Capital outlay under capital leases (cost of equipment, not principal or interest – see Function 71)

**FUNCTION 93 – PAYMENTS TO FISCAL AGENT/MEMBER DISTRICTS OF SHARED SERVICES ARRANGEMENTS**

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or (2) payments from a fiscal agent to a member district of a shared services arrangement.

- Payment from the District to the fiscal agent in a Shared Services Arrangement (Special Education Co-op with Cy-Fair and Aldine ISD)

**FUNCTION 95 – PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM**

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC.

- Payments from school districts in which a student resides at a Juvenile Justice Alternative Education Program

**FUNCTION 99 – PAYMENTS TO OTHER INTERGOVERNMENTAL AGENCIES**

This function code is used for payments to other intergovernmental agencies.

- Payments from school districts to county appraisal districts

## Object Codes

### Payroll Costs (6100)

6112	Salaries - Substitute Teachers
6117	Salaries - Stipends
6118	Salaries - Supplemental Pay (Professional Staff ONLY)
6119	Salaries - Professional
6121	Salaries - Overtime
6125	Salaries - Classified
6128	Salaries - Part-time/Temporary - also Supplemental Pay for Paraprofessionals
6129	Salaries - Clerical/Paraprofessionals
6138	Cell Phone Stipend
6139	Car Allowance
6141	Social Security/Medicare
6142	Group Health & Life Insurance
6143	Workers' Compensation
6144	Teacher Retirement/TRS Care - On-Behalf Payments by State
6145	Unemployment Insurance
6146	Teacher Retirement/TRS Care

### Professional & Contracted Services (6200)

6211	Legal Fees
6219	Professional Services - provided by individual or entity required to be registered with State (i.e. Architecture, Engineering, Medicine)
6239	Education Service Center Services - Region 4 or any other Regions – Registration and any other services provided by the Region
6249	Contracted Maintenance/Repairs - (Copiers, equipment including audio visual, software maintenance agreements and software upgrades)
6255	Utilities - Water (Always Function 51)
6256	Utilities - Telephone (Always Function 51)
6257	Utilities - Electricity (Always Function 51)
6258	Utilities - Gas (Always Function 51)
6269	Rentals - Operating Lease, including Ricoh copiers and postage machines
6291	Consulting Services for helping District improve performance
6295	Printing
6299	Miscellaneous Contracted Services



**Supplies & Materials (6300)**

- 6311 Fuel for Vehicles - Diesel (Use with sub-object AQ)
- 6311 Fuel for Vehicles - Gasoline (Use with sub-object AR)
- 6319 Supplies - Upkeep (Maintenance & Operations ONLY)
- 6321 Instructional Materials - includes books, supplementary materials, electronic medium, software & software licenses where item <\$5,000 or useful life is one year or less (Use with function 11 or 61 and if software must use sub-object "SS")
- 6325 Books
- 6325 Books - Library (Use with Function 12 and sub-object "35")
- 6329 Magazines and Newsletters
- 6339 Testing Materials
- 6394 Administrative Software and Site Licenses (Cannot be Function 11) where item <\$5,000 or useful life is 1 year or less (otherwise use 6639)
- 6397 Computers/Printers/Scanners/Document Cameras/Smart Boards - Instruction (Must be Function 11 or 12) Single item < \$5,000 (otherwise use 6639)
- 6398 Computers/Printers/Scanners/Document Cameras/Smart Boards (Cannot be Function 11 or 12) Single item < \$5,000 (otherwise use 6639)
- 6399 General Supplies - Including postage and audio visual supplies

**Other Operating Costs (6400)**

- 6411 Travel - Staff (Teachers, Librarians, and Academics Instructional-Related Staff) - Includes registration fees - (Use Function 13; cannot use Function 11) - Use sub-object "TO" if out-of-state
- 6411 Travel - Staff - Administration - Includes registration fees - Use sub-object "TO" if out-of-state
- 6412 Travel - Student
- 6419 Travel - Non-employees (includes Board of Trustees)
- 6429 Insurance & Bonding Costs
- 6439 Election Expenses
- 6494 Transportation Expense - Student - SISD Buses Only
- 6495 Dues - Membership in Professional Organizations
- 6497 Awards (including letter jackets)
- 6498 Fees including Entry Fees
- 6499 Miscellaneous Operating Costs (Food/refreshments for school-related meetings.) Cannot be Function 11 except for light snacks ordered from Child Nutrition for STAAR related testing

**Capital Outlay (6600)**

6631 Vehicles

6639 Furniture, Equipment and Software (including software licenses). Single item \$5,000 or more and useful life of more than 1 year

## Description of Major Object Code Classifications

### 6100 PAYROLL COSTS

This account classification includes the gross salaries or wages and benefit costs for staff member services.

- Salaries, wages
- Overtime
- Car Allowances
- Employee Benefits
  - Medicare, Social Security
  - Group Health/Life
  - Workers' Compensation
  - Unemployment
  - TRS

### 6200 PROFESSIONAL AND CONTRACTED SERVICES

This account classification is used to record expenditures for services rendered to the school district by firms, individuals and other organizations. Expenditures in this classification include the following:

- Legal Services
- Tax Collection Services
- Financial Audit
- Consulting Services
- Tax Appraisal & Collection
- Education Service Center Services – Region IV
- Contracted Maintenance & Repair
  - Office equipment, computers, copiers, phone system, fax machines, vehicles, upkeep of grounds, etc.
- Utilities – water, electricity, telephone, cellular phone, gas, garbage equipment
- Rentals, Operating Leases – Copiers, Computers, Telephone equipment
- Printing Services
- Pupil Appraisal Services – Test Administration
- Tuition – Special Services – Contract Special Education
- Nextel/Cell Phone Rentals
- Game Labor
- Newspaper Ads
- In-District Training and Webinars

## **6300 SUPPLIES AND MATERIALS**

This account classification is used to record expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, and equipment (including telecommunications equipment, vehicles, grounds, and facilities of the school district. Normally expenditures in this group of accounts arise when school district staff purchases supplies for use by the school district as opposed to supplies that are provided by a contractor as part of a contracted service. Expenditures in this classification include the following:

- Gasoline, Diesel, Motor Oil
- Custodial Supplies
- Building Maintenance Supplies
- Furniture, Equipment & Software (including software licenses) <\$5,000
- Supplies for upkeep of furniture & equipment
- Instructional Materials
- Magazines
- Periodicals
- Newspapers
- Reference Books
- Testing Materials
- Food (For Child Nutrition or instructional only)
- USDA Donated Commodities
- Food Services Supplies
- Library Books, Media – CD Rom, Software, Film
- Consumable Teaching & Office Items
  - Paper, pencils, forms
  - Postage
  - Workbooks
  - Audio Visual aids, filmstrips, VCR tapes, CD Rom disks, diskettes, computer software

## **6400 OTHER OPERATING COSTS**

This account classification is used to record expenditures for items other than Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Services and Capital Outlay that are necessary for the operation of the school district. Expenditures in this classification include the following:

- Travel, Subsistence, Stipends
- Travel – meals, transportation, room
- Registration Fees
- Membership Dues
- Insurance & Bonding Costs
- Property Insurance

- Liability Insurance
- Athletic Insurance
- Election Costs
- Printing Ballots
- Election Officials
- Legal notices
- Fees & Dues
- Awards, Attendance Incentives
- Bid Notices
- Graduation Expenses
- Food/Refreshments for school related meetings

**6500 DEBT SERVICE**

This account classification includes all expenditures for debt service including the following:

- Debt Principal
  - Bonds
  - Capital Leases
  - Tax Anticipation Notes
- Interest Expense
  - Bonds
  - Capital Leases
  - Tax Anticipation Notes
- Payments to Escrow & Fiscal Agents

**6600 CAPITAL OUTLAY – LAND, BUILDINGS & EQUIPMENT**

This account classification is used to record expenditures for fixed assets. Expenditures in this classification include the following:

- Land Purchase and Improvements
- Building Purchase, Construction, and Improvements
- Furniture, Equipment & Software (including software licenses) ≥ \$5,000 and useful life > 1 year
  - Telephone System
  - Computers
  - Copy Machines
  - Software
  - Software licenses
  - Vehicles ≥ \$5,000 and useful life > 1 year

# List of Frequently Used Accounts

<u>Budget Unit</u>	<u>Account</u>	<u>Description</u>
<b>*</b>		
<b><u>PROFESSIONAL &amp; CONTRACTED SERVICES</u></b>		
199 7 - XX - XXX - XX - XX	6219.XX	Professional Services - <b>provided by individual or entity required to be registered/licensed with State</b> (i.e. Architecture, Engineering, Medicine)
199 7 - XX - XXX - XX - XX	6239.XX	Education Service Center Services - Region 4 or any other Regions - <b>Registration and any other services provided by the Region</b>
199 7 - XX - XXX - XX - XX	6249.XX	Contracted Maintenance/Repairs - normal maintenance and repair, including maintenance agreements for upkeep, including copiers, audio visual, equipment, and software
199 7 - XX - XXX - XX - XX	6269.XX	Rentals - Operating Lease (including Ricoh copiers and postage machines)
199 7 - XX - XXX - XX - XX	6295.XX	Printing
199 7 XX - XXX XX XX	6299.XX	Miscellaneous Contracted Services
<b><u>SUPPLIES &amp; MATERIALS</u></b>		
199 7 - XX - XXX - XX - XX	6311.AQ	Fuel for Vehicles - Diesel
199 7 - XX - XXX - XX - XX	6311.AR	Fuel for Vehicles - Gasoline
199 7 - XX - XXX - XX - XX	6319.XX	Supplies - Upkeep (Maintenance & Operations ONLY)
199 7 - XX - XXX - XX - XX	6321.XX	Instructional Materials - includes books, supplementary materials, electronic medium <b>(Function used with this must be 11 or 61)</b>
199 7 XX - XXX - XX - XX	6321.SS	Instructional Materials-Software - includes software & software licenses where item <\$5,000 or useful life is 1 year or less <b>(Function used with this must be 11 or 61)</b>
199 7 - XX - XXX - XX - XX	6325.XX	Books
199 7 - 12 - XXX - 99 - XX	6325.35	Books - Library
199 7 - XX - XXX - XX - XX	6329.XX	Magazines and Newsletters
199 7 - XX - XXX - XX - XX	6339.XX	Testing Materials
199 7 - XX - XXX - XX - XX	6394.XX	Administrative Software and Site Licenses <b>(Cannot be Function 11)</b> - Item < \$5,000 or useful life is 1 year or less (otherwise use 6639)
199 7 - 11 - XXX - XX - XX	6397.XX	Computers/Printers/Scanners/Document Cameras/Smart Boards - Instruction <b>(Must be Function 11 or 12)</b> Single item <\$5,000 (otherwise use 6639)
199 7 - XX - XXX - XX - XX	6398.XX	Computers/Printers/Scanners/Document Cameras/Smart Boards - Administration <b>(Cannot be Function 11)</b> Single item <\$5,000 (otherwise use 6639)
199 7 - XX - XXX - XX - XX	6399.XX	General Supplies - Including postage and audio visual supplies
<b><u>OTHER OPERATING COSTS</u></b>		
199 7 - 13 - XXX - XX - XX	6411.XX	Travel - Staff (Teachers, Librarians, and Academics Instructional Related Staff) Includes registration fees <b>(Cannot be Function 11)</b>
199 7 - 13 - XXX - XX - XX	6411.TO	Travel - Staff- <b>Out-of-State</b> (Teachers, Librarians & Academics Instructional Related Staff)
199 7 - XX - XXX - XX - XX	6411.XX	Travel - Staff - Administration - Includes Registration Fees
199 7 - XX - XXX - XX - XX	6411.TO	Travel - Staff - Administration - <b>Out-of-State</b>
199 7 - XX - XXX - XX - XX	6412.XX	Travel - Student
199 7 - XX - XXX - XX - XX	6419.XX	Travel - Non-employees (includes Board of Trustees)
199 7 - XX - XXX - XX - XX	6494.XX	Transportation Expense - Student - <b>SISD Buses Only</b>
199 7 - XX - XXX - XX - XX	6495.XX	Membership Dues - Professional Organizations
199 7 - XX - XXX - XX - XX	6497.XX	Awards (including letter jackets)
199 7 - XX - XXX - XX - XX	6498.XX	Fees including Entry Fees
199 7 - XX - XXX - XX - XX	6499.XX	Miscellaneous Operating Costs (This is where you would charge food/refreshments for school related meetings.) <b>Function 11 can only be used for light snacks ordered from Child Nutrition for STAAR related testing.</b>
<b><u>CAPITAL OUTLAY</u></b>		
199 7 - XX - XXX - XX - XX	6631.XX	Vehicles
199 7 - XX - XXX - XX - XX	6639.XX	Furniture, Equipment and Software (including software licenses). Single item \$5,000 or more and useful life of more than 1 year
<b>* <u>FISCAL YEAR</u></b>		
<b>* 2015-2016</b>	<b>6</b>	
<b>* 2016-2017</b>	<b>7</b>	
<b>* 2017-2018</b>	<b>8</b>	

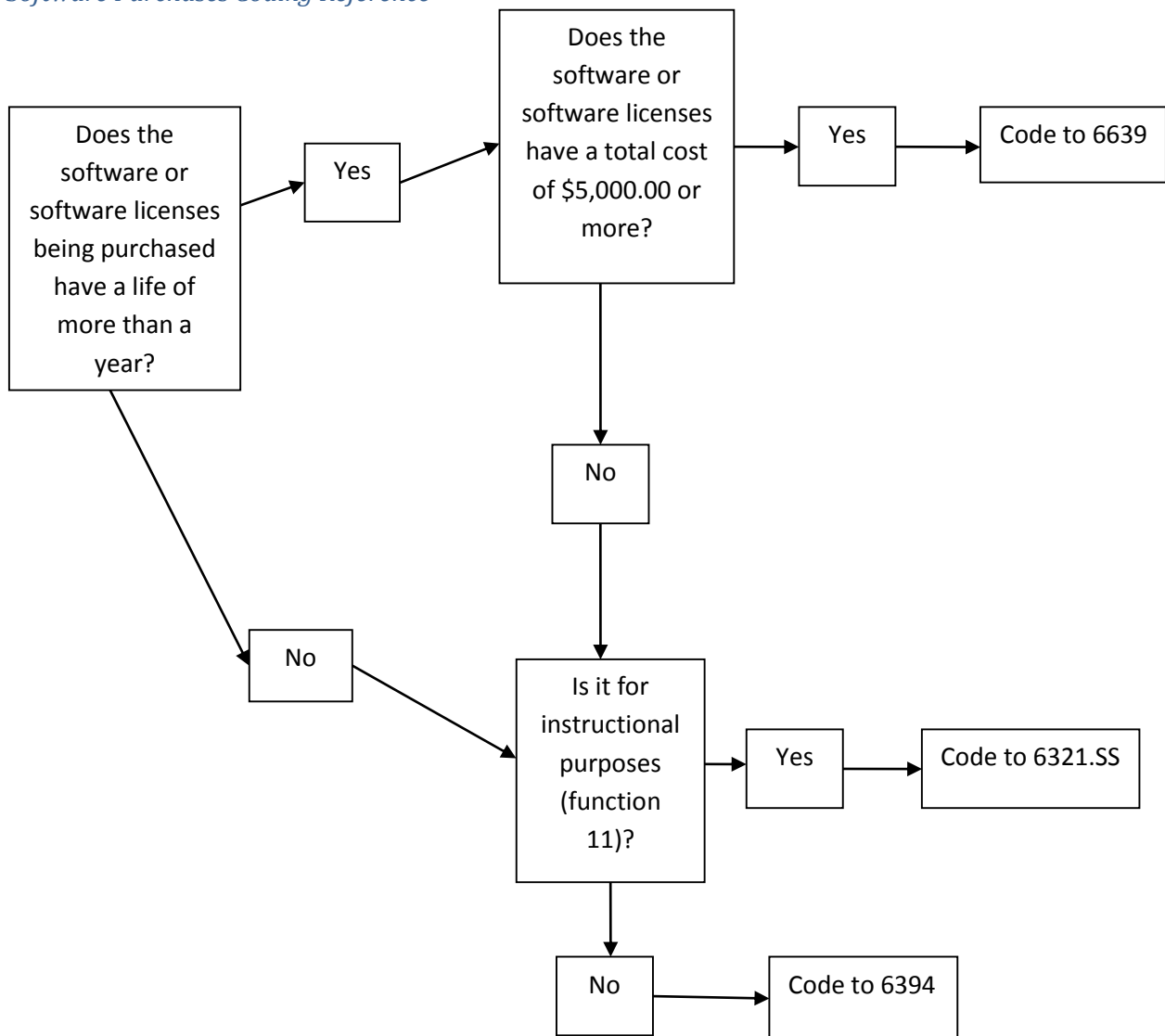
# Software (including software licenses) Purchases Proper Object Coding Flowchart

## 2016-17 Budget Account Code Change

6321.SS - Instructional Materials – Software – beginning in 2016-17, all instructional software and software license purchases where item < \$5,000, or useful life is 1 year or less, must be coded to 6321.SS instead of sub-object .00, or any other sub-object you have used in the past. This is because the Technology Department must approve all software purchases and assigning this unique sub-object enables instructional software purchase requisitions to route to Technology.

Software and software license purchases where the item is ≥ \$5,000 and the useful life is more than 1 year will continue to be coded to 6639.00.

## Software Purchases Coding Reference



## Program Intent Codes (PIC)

These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served. In the case of state programs, state law may determine the intent and the permissible use of allotments.

Program Intent Code	Program Title
11	Basic Educational Services (Use with Function 11 only)
21	Gifted and Talented
22	Career and Technical
23	Services to Students with Disabilities (Special Education)
24	Accelerated Education (State Comp Ed)
25	Bilingual Education and Special Language Programs
30	Title I, Part A
31	High School Allotment (HSA)
32	Pre-Kindergarten (Pre-K)
33	Pre-Kindergarten Special Education
34	Pre-Kindergarten Compensatory Education
35	Pre-Kindergarten Bilingual Education
91	Athletics and Related Activities
99	Undistributed



## Program Intent Code Descriptions

### **PROGRAM INTENT CODE 11 – BASIC EDUCATIONAL SERVICES**

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.

### **PROGRAM INTENT CODE 21 – GIFTED AND TALENTED**

The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.

### **PROGRAM INTENT CODE 22 – CAREER AND TECHNICAL**

The costs incurred to evaluate, place and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities.

### **PROGRAM INTENT CODE 23 – SERVICE TO STUDENTS WITH DISABILITIES (SPECIAL EDUCATION)**

The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

### **PROGRAM INTENT CODE 24 – ACCELERATED (COMPENSATORY) EDUCATION**

The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

Compensatory education expenditures are attributable to program intent code 24, Accelerated Education, only if the expenditures are supplemental. Activities reflected in expenditures attributable to FSP compensatory education are those activities that supplement the regular education program for students at risk of dropping out of school.

As a goal, accelerated education seeks to provide a challenging and meaningful instructional program to close the achievement gap between children at risk of dropping out of school and their peers.

### **PROGRAM INTENT CODE 25 – BILINGUAL EDUCATION AND SPECIAL LANGUAGE PROGRAMS**

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and

academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

**PROGRAM INTENT CODE 30 – TITLE I, PART A SCHOOLWIDE ACTIVITIES RELATED TO STATE COMPENSATORY EDUCATION (SCE) AND OTHER COSTS ON CAMPUSES WITH 40% OR MORE EDUCATIONALLY DISADVANTAGED STUDENTS)**

The State Compensatory Education (SCE) costs incurred to supplement federal awards for use on Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

**PROGRAM INTENT CODE 31 – HIGH SCHOOL ALLOTMENT**

Used to account for the \$275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12.

**PROGRAM INTENT CODE 32 – PRE – KINDERGARTEN**

The costs incurred for prekindergarten programs designed to develop skills necessary for success in the regular school curriculum, including language, mathematics, and social skills. The types of expenditures to be recorded using this program intent code would include payroll costs, professional and contracted services, supplies and materials, other operating expenses, and capital outlay directly related to prekindergarten services.

**PROGRAM INTENT CODE 33 – PRE-KINDERGARTEN – SPECIAL EDUCATION PROGRAM**

The costs incurred to evaluate, place and provide educational and/or other services to prekindergarten students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

**PROGRAM INTENT CODE 34 – PRE-KINDERGARTEDN – COMPENSATORY EDUCATION**

The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for prekindergarten students at risk of dropping out of school.

**PROGRAM INTENT CODE 35 – PRE-KINDERGARTEDN – BILINGUAL EDUCATION**

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the prekindergarten students proficient in the English language, primary language literacy, composition and academic language related to required courses.

These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

**PROGRAM INTENT CODE 91 – ATHLETICS AND RELATED ACTIVITIES**

The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

**PROGRAM INTENT CODE 99 - UNDISTRIBUTED**

All charges which are not readily distributed to a specific program intent codes are classified here.

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# Accounts Payable

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## Contact Information

Main Phone: 281-891-6065

Fax: 281-891-6066

Email: [accountspayable@springisd.org](mailto:accountspayable@springisd.org)

Accounts Payable Coordinator..... Angelica Luna ..... aluna@springisd.org..... 281-891-6069

AP Clerk –Vendors A through F..... Toya Hart ..... thart@springisd.org ..... 281-891-6071

AP Clerk –Vendors G through N..... Paula Williams..... pwilliam@springisd.org..... 281-891-6070

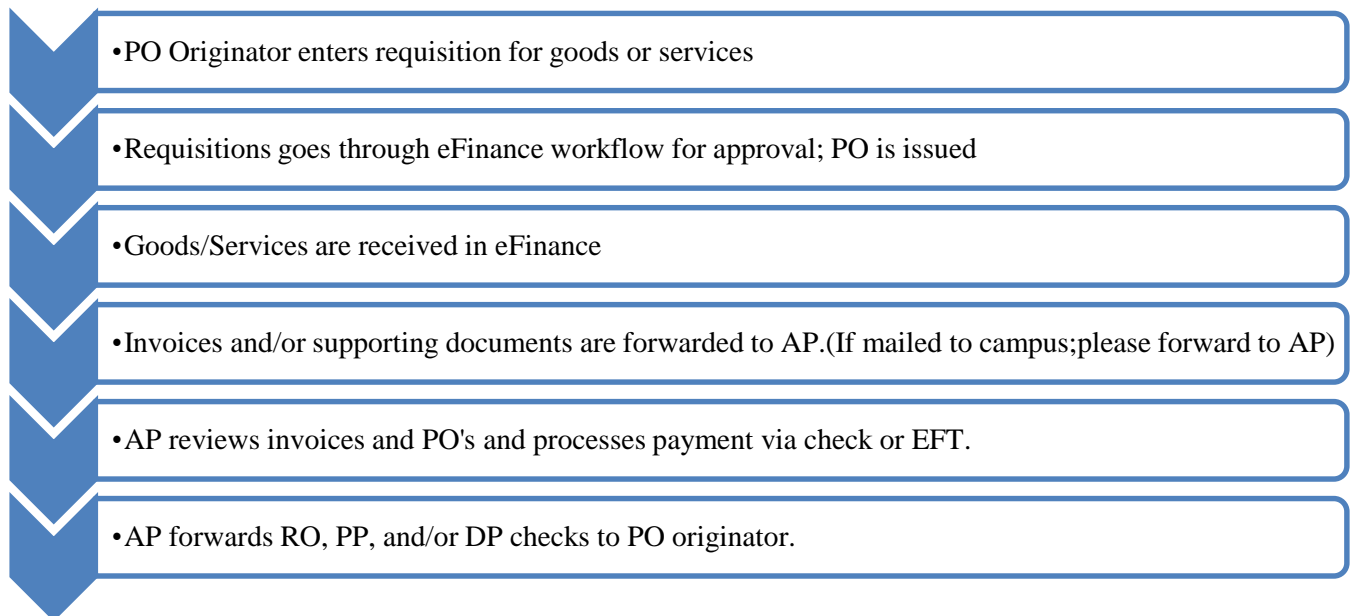
AP Clerk –Vendors O through Z ..... Terri Clark ..... terric@springsisd.org ..... 281-891-6065

## Check Runs

Check runs are processed on Wednesdays. Complete documentation must be received by Monday at 12:00 p.m. for the Wednesday check run. Checks are disbursed and available for pickup on Thursdays after 1:00 p.m. (please note that a prior arrangement must be made to pick up a check).

All EFT payments post on Fridays and a remittance advice is sent to vendors via email.

## Process for Issuing Checks/EFT Payments



## Process for Paying Invoices

Before a payment is made through Accounts Payable to a vendor, the following documents are required:

- Purchase Order Number
- Goods/Services must be received in eFinance and/or invoiced signed and dated by budget manager for blanket purchase orders
- Invoice

## Process for Paying Reimbursements to Staff Members / Activity Funds

- Purchase Order Number
- Received in eFinance
- Proof of payment/Itemized Receipt securely taped to DP form

## Purchase Requisition Acronyms

When entering requisitions use these acronyms in the description field to assist AP with the check issuing process:

**DP (Direct Pay)** – used exclusively for:

- Dues / Fees
  - Professional Organizations
  - Renewal of Professional Licenses (not for software)
- Reimbursements
  - Activity Funds Account
  - Petty Cash Account
  - Staff Members
- Subscriptions
- Workshop Registrations

**PP (Prepay)** – use when payment must be made before the goods are received or services rendered, including:

- Hotel room advances
- Food (expenses to a caterer or restaurant)
- US Postmaster

Prepay Purchase Orders remain open until the final itemized receipt or invoice is forwarded to AP.

**RO (Return to Originator)** – used when PO originator is requesting the physical check; including to vendors set up as EFTs. Generally, RO's are used for:

- Registration for workshop or conference
- Field Trip
- Vendor that requires payment upon delivery of items/services
- Athletic tournament

## What Documentation Do I Send to AP to Expedite a Check/EFT Payment?

**Receipts:** All receipts must be itemized and securely taped on ALL sides of the *Direct Pay* form.

**Reimbursements for Activity Funds:** Forward Purchase Order Number, copies of itemized receipts and checks to be reimbursed from budget. *See Activity Fund Manual.*

**Reimbursements for Staff Members:** Proof of payment; tape original itemized receipts on Direct Pay form.

Reimbursements are for items that a staff member purchases for approved items. This could include workshops, meeting/recognition items, tests, food, travel, gas, etc.

- All reimbursements must be approved and have a Purchase Order Number
- The receipt(s) must be itemized
- **If** the receipt is smaller than half a page, it must be attached to the *Direct Pay* form.
- The receipt will need to show the vendor, date and total amount to be reimbursed.
- Reimbursements are processed on the next available check run.
- If there is additional documentation, please include Purchase Order Number.
- More than one receipt can be attached to the Direct Pay form and if the receipt is too long, it may be cut and placed side by side.

*\*See AP district Direct Pay form*

**Mileage:** A complete SISD Mileage Log form approved by supervisor/budget manager; including:

- Purchase Order Number
- Date of Travel
- Start Location
- Destination / Purpose of trip
- Vendor number (this is NOT the employee ID number).

## Request to Void and/or Re-issue Checks

Complete and submit the Void Check Request Form. *\*See AP district Void Check Request form*

## How Can I Monitor Outstanding PO's?

### Open Purchase Order Reports

An Open Purchase Order report is sent automatically at the beginning of each month to all campus/departments, principals, supervisors, and financial clerks. This report aims to identify outstanding purchase orders, to verify if the goods/services have been rendered and to ensure timely payment to vendors. It also helps to identify purchase orders that can be closed and remaining balance funds (if any) released.

### Receiving PO's in eFinance

After physically receiving items from an order or when services are rendered, ensure to "receive" in eFinance and forward the invoice/backup documentation to AP.

## Staff Travel

Staff members authorized to travel for business and educational purposes on behalf of the District shall be reimbursed for all usual and customary travel-related expenses made on behalf and in connection with District business according to District rates and state law. The processes established herein have been developed on the premise that staff members will use good judgment and prudence in the expenditure of District funds when traveling. Travelers are expected to select the most economical and practical accommodations, arrangements and services in accordance with the needs of the trip. All travelers, as well as supervisors approving travel, are responsible for compliance with the provisions of the District's travel policies. Requests for exceptions to these regulations must be made in writing prior to taking a trip and signed by the Assistant Superintendent or her/his designee.

An approved **Professional Trip Authorization and Final Expense Form** must be submitted to the Accounts Payable Office ten days prior to the travel departure date for advancements.

The approved Final Expense Report (bottom part of the Professional Trip Authorization form), receipts, and supporting documents must be submitted within ten days upon return of trip for reimbursements and/or to finalize the PO with a check made to Spring ISD if money is due to district.

Follow the Travel Procedure Guide; the last page contains a helpful resource checklist to use when staff members are approved to travel on behalf of the district.

The Travel Procedure Guide is located in the J:drive>District>Accounts Payable Information Folder

- Verify all information is correct prior to processing advance
  - Travel Advance Request
    - Staff and Budget Manager signatures
    - Purchase Order
    - Lodging
    - Meal per diem – \$40 per day (2016-17)
    - Mileage – (Current IRS rate)
    - Campus/Dept. Budget – Signatures
    - Central Budget (Title I, HS Allotment, etc.) – Signatures
  - Final Expense Report Requirements:
    - Complete and Approved
    - Itemized Receipts
      - Lodging, baggage, taxi, rental car, etc.
    - Actual amount recorded for meals (itemized receipts are reviewed and approved by budget manager)
- Vendor Holds
  - Failure to submit the Final Expense Report 10 days after the listed return date will initiate a “hold” placement in the Accounts Payable department. Any future request for travel advance and/or reimbursements will not be processed until the documents required are submitted for approval along any money due to Spring ISD (if any). The vendor “hold” placement does not apply to student travel advances.
  - Per our policy, documentation is required when expenses are incurred.



## Student Travel

The Student Travel Authorization and Expense Form is used for approved overnight travel; order this form from the Distribution Warehouse. If cash is issued to students they must sign a Student Travel Cash Disbursement Form. Procedures for travel arrangements for student travel are the same as for SISD staff members.

To request travel advancements for staff member/sponsor and students, please complete the **Student Travel Authorization and Expense Report – Travel Advance Request Form**. Students must sign the **Student Travel Cash Disbursement Form** when cash is disbursed to them and submit with the final expense report as a supporting document. [\\*See AP district Student Travel Authorization and Expense Report – Travel Advance Request Form](#)

## Accounts Payable Forms and Instructions

All forms are located in the district's Accounts Payable shared drive:

- Blank W9 (2014)
- Direct Pay Form
- EFT Information Form (Digital Signature)
- EFT Information Form
- How to Print Open PO Report
- Mileage within District – One Way
- PO Change – Cancel Form
- Professional Trip Authorization and Final Expense Report
- Receive in e-Finance
- Spring ISD Mileage Logs
- Spring ISD W9 – Feb.2016
- Student Travel Authorization and Expense Report
- Student Travel Cash Disbursement
- Texas Hotel Occupancy Tax Exemption
- Texas Sales and Use Tax Exemption Certification
- Travel Procedures Guide

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# Travel Procedures Guidelines

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These guidelines are intended to provide readers with a general overview of the procedures associated with traveling while on official district business.

## **GENERAL INFORMATION**

Employees authorized to travel for business and educational purposes on behalf of the District shall be reimbursed for all usual and customary travel-related expenses made on behalf and in connection with District business according to District rates and state law. The processes established herein have been developed on the premise that employees will use good judgment and prudence in the expenditure of District funds when traveling. Travelers are expected to select the most economical and practical accommodations, arrangements and services in accordance with the needs of the trip. All travelers, as well as supervisors approving travel, are responsible for compliance with the provisions of the District's travel policies. Requests for exceptions to these regulations must be made in writing prior to taking a trip and signed by the Superintendent of Schools or designee.

## **OUT OF STATE TRAVEL**

All out-of-state travel charges coded to object code 6411, 6412, or 6419 **must** include the Sub-Object code **"TO"** to identify it as out-of-state for district tracking purposes.

## Required Documentation and Steps

### Step 1 – Conference Approval

Ensure the conference has been approved by the appropriate administrator before moving forward to step 2.

### Step 2 – Conference Requisition Request

Upon approval from administrators authorized to approve the conference, a purchase requisition will need to be generated for the conference registration fees.

Requisition order description will need to include the following:

- ✓ Conference name
- ✓ Location of conference
- ✓ Conference date range
- ✓ Name of attendees

### Step 3 – Conference Purchase Order/Payment

Once the requisition has gone through the approval workflow and converted into a purchase order, payment will need to be processed.

In order to process payment for the conference registration the originator of the requisition will need to do the following:

- ✓ Receive the purchase order in eFinance for approval of payment.
- ✓ The backup documentation (i.e. Registration forms) must be submitted to the Accounts Payable department referencing the purchase order number.

After the check has been processed by the Accounts Payable department the check will be returned to the department/school so that the appropriate documentation can be included with the check. The campus/department will then mail the check to the conference vendor.

## Step 4 – Request for Reservations

Request for SISD Travel Reservations include the following:

- Air Travel
- Rental Car
- Hotel Lodging

*\*\*If you do not require any of the above travel reservations please skip to step 5.*

In order to request any of the above reservations the bookkeeper/secretary will need to fill out the following form:

**REQUEST FOR SISD TRAVEL RESERVATIONS**  
 (Fill in information electronically, print, get required signatures, scan and e-mail to Travel Coordinator)

Budget Code (1 form per budget code) \_\_\_\_\_ Budget Manager's Signature \_\_\_\_\_

Originator's Name (Print) \_\_\_\_\_ Supervisor/Principal Signature  
 (If other than Budget Manager)

*Procedures are listed in SISD Travel Reservation Directions (J drive/District) under Supply Chain Services. Failure to read and follow procedures will not negate traveler's responsibilities. All forms should be submitted at the same time. Traveler's name must be the same as listed on photo identification. Signature of traveler(s) required for reservations.*

First Name	MI	Last Name	Male/Female*	Birth Date*	Dept. or School	Cell Phone	Traveler Signature

(Use additional form for more names) ..... \*(Required by Airlines)

**Travel Itinerary:** Event Day/Date \_\_\_\_\_ Time: \_\_\_\_\_ City/State \_\_\_\_\_  
 Name of Event \_\_\_\_\_ (Attach copy of brochure/itinerary)

**Seating Preferences:** Seating: (check one) Aisle \_\_\_\_\_ Window \_\_\_\_\_ No preference \_\_\_\_\_

**Earliest time available to travel to destination**

Day/Date	Departing City/Airport	Destination City/Airport	Desired Arrival Time
	Houston / IAH		

**Earliest time available to book return trip**

Day/Date	Departing City/Airport	Destination City/Airport	Desired Arrival Time
	Houston / IAH		

**Rental Car** No \_\_\_\_\_ Yes \_\_\_\_\_  
 SISD carries auto insurance; do not sign for additional insurance coverage when renting the car.  
 \*\*\*\*\*Payment for rental must be paid for by staff member at time of vehicle drop off. \*\*\*\*\*  
 Driver must have valid driver's license and major credit card.

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**Hotel** No \_\_\_\_\_ Yes \_\_\_\_\_ Number of rooms needed \_\_\_\_\_ (when appropriate staff will share rooms)  
 \*\*\*\*\*Room reservations will be guaranteed only. Staff members must pay for the room. \*\*\*\*\*

City	Hotel Preference	Hotel Telephone	Date In	Date Out

Code if hotel has special conference rate \_\_\_\_\_

**Note:** Airline tickets will be reserved in the name of the person(s) listed above. Tickets cannot be transferred to another person. Any changes/cancellations **MUST** be submitted on the Change/Cancellation Form and signed by traveler, their supervisor, and Cabinet, and returned to campus/department (changes will increase the cost of the ticket by \$200.00). If approval is not granted by Cabinet, traveler is personally liable for all travel related charges.

Send, with attachments to Kay Wurdeman - Travel Coordinator (Supply Chain Services) or FAX to 281-891-6466.  
 Travel Desk – 281-891-6472 or e-mail [kayw@springisd.org](mailto:kayw@springisd.org)

7/29/2014



The Request for SISD Travel Reservations form is located on the Staff Intranet listed under Supply Chain Services

The required information must be entered on the electronic form and then printed to ensure that the information is legible.

Before faxing or emailing the form to the travel coordinator, please ensure that the following are complete:

- ✓ Budget code is listed
- ✓ Supervisor/Principal signature
- ✓ Budget Manager signature, if different from supervisor/principal
- ✓ Copy of brochure/itinerary
- ✓ Traveler's name matches their government issued identification card
- ✓ Traveler's signature

Submit the Request for SISD Travel Reservations form complete with conference brochure, budget code and required signatures. Fax form to Kay Wurdeman at 281-891-6466 or email to [kayw@springisd.org](mailto:kayw@springisd.org).

### Air Travel

- Flights will be researched and flight choice selections will be emailed back to the person requesting the reservation and the traveler. Upon receipt of flight selection and approval, the reservation will be booked and confirmed. An email confirmation will be sent to the person requesting the reservation and the traveler.
- Flights are **non-transferable and non-refundable** and require a \$200 rebooking fee to change a flight. The ticket will be valid for 1 year from the date of purchase with a \$200 rebooking fee plus the difference in the price of the ticket.
- Flight expenses will be charged to the budget code listed on the Request for SISD Travel Reservations.

**Note:** Tickets cannot be transferred to another person. Any changes/cancellations MUST be submitted on the Change/Cancellation form (on Staff Intranet listed under Supply Chain Services) and signed by the traveler, their supervisor, and a member of the Superintendent's cabinet. **If approval is not granted, traveler is personally liable for all travel related charges.**

### Rental Car

- A confirmation email will be sent to the staff member.
- Staff member will need to have a driver's license in "good standing." (Additional charge for drivers under 25)
- Major credit card is required to make payment. (Reservation **only holds** the rental car but staff member is responsible for payment)
- SISD carries auto insurance. **DO NOT SIGN FOR ADDITIONAL INSURANCE.**
- Fill up rental car with gas before it is returned. The district will not reimburse for extra charges.

### Hotel Lodging

- A reservation confirmation email will be sent to the person requesting the reservation and the traveler.
- District credit card will be used to **guarantee the room only**. Staff members are responsible for the bill.

Step 5 – Request for Travel Funds (If no advance is requested skip to step 9)

A **Professional Trip Authorization and Expense Report** form will need to be completed by the staff member requesting the travel advance funds.

The top portion of the form will need to be completed if a travel advance is requested (See below)

**PROFESSIONAL TRIP AUTHORIZATION AND EXPENSE REPORT**

STAFF MEMBER \_\_\_\_\_ VENDOR # \_\_\_\_\_ PO# \_\_\_\_\_  
 SCHOOL/DEPARTMENT \_\_\_\_\_ POSITION HELD \_\_\_\_\_  
 TYPE OF CONFERENCE (INFO ATTACHED) \_\_\_\_\_ CITY/STATE \_\_\_\_\_ DEPARTURE DATE \_\_\_\_\_  
 NAMES OF OTHER STAFF MEMBERS ATTENDING \_\_\_\_\_ RETURN DATE \_\_\_\_\_  
 SUBSTITUTE TEACHER REQUIRED FOR \_\_\_\_\_ DAYS TRIP REQUESTED BY \_\_\_\_\_

BUDGET UNIT	ACCOUNT	AMOUNT

READ REGULATIONS ON REVERSE SIDE

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**TRIP/ADVANCE AUTHORIZATION**

<p><b>ADVANCE REQUESTED</b></p> LODGING \$ _____ x _____ Day(s) \$ _____ FOOD \$ _____ x _____ Day(s) \$ _____ MILEAGE \$ _____ x _____ Miles \$ _____ BAGGAGE FEE** \$ _____ x _____ Bag(s) \$ _____ OTHER* (Be Specific) _____ \$ _____ TOTAL _____ \$ _____	<p><b>SIGNATURES</b></p> STAFF MEMBER _____ SUPERVISOR _____ BUDGER MANAGER _____ <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center;"><b>FINANCE OFFICE USE ONLY</b></p>                 CHECK/EFT NO _____                  AMOUNT \$ _____                  DATE _____             </div>
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ADVANCE WILL BE ISSUED NO EARLIER THAN TWO WEEKS PRIOR TO TRIP

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**FINAL EXPENSE REPORT**

	<b>ALLOWABLE EXPENSE</b>	<b>ACTUAL EXPENSE</b>	
LODGING*	\$ _____	\$ _____	<p><b>SIGNATURES</b></p> STAFF MEMBER _____ SUPERVISOR _____ BUDGET MANAGER _____ <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center;"><b>FINANCE OFFICE USE ONLY</b></p>                 TOTAL EXPENSE \$ _____                  ADVANCE \$ _____                  DUE TO STAFF MEMBER \$ _____                  DUE FROM STAFF MEMBER \$ _____                  RECEIVED _____ CHECK # _____                  INITIALS _____ DATE _____             </div>
FOOD*	\$ _____	\$ _____	
MILEAGE	\$ _____	\$ _____	
BAGGAGE FEE**	\$ _____	\$ _____	
OTHER* (Be Specific)	\$ _____	\$ _____	
TOTAL	\$ _____	\$ _____	
OTHER	_____	_____	

\*ATTACH BILLS, RECEIPTS, ITEMIZED LIST, ETC. COMPLETE ONLY IF PAID BY THE STAFF MEMBER  
 \*\*COMPLETE ONLY IF FLIGHT TRAVEL REQUIRED

26.1102 (11/2012)

**Professional Trip Authorization and Expense Report forms can be ordered from the Distribution Center using form # 26.1102 when ordering.**

The following information is required to have a complete Professional Trip Authorization and Expense Report form:

- ✓ Staff members information
- ✓ Purchase order number
- ✓ Name of conference with dates
- ✓ Budget Unit and Account
- ✓ Advance amount requested (Lodging, Food, Mileage, etc)
- ✓ Staff Member Signature
- ✓ Supervisor Signature

- ✓ Budget Manager Signature (If the trip is being funded by a different department)
- ✓ Copy of conference brochure

## Step 6 – Requisition Request for Travel Advance

In order for a staff member to receive a travel advance a purchase requisition will need to be generated.

The purchase requisition's description will need to include the following:

- Conference name
- Location
- Dates
- Additional line item for .01 cent (*To be used for Final Expense reconciliation*)

## Step 7 – Travel Advance Purchase Order

Once the requisition has been processed and approved as a purchase order you will need to receive the purchase order in eFinance

## Step 8 – Travel Advance Payment

In order for the staff member to receive the funds from their travel advance the following items will need to be submitted at least 15 days prior to the departure date to the Accounts Payable Coordinator in the Finance department:

- ✓ Completed Professional Trip Authorization and Expense Report
- ✓ Include Purchase Order number
- ✓ Attach a copy of the conference brochure

### Reminders:

- Notify Accounts Payable of any travel changes (staff member, advance amount, etc).
- Submit Purchase Order Change Notice to Supply Chain Services for travel changes.
- The travel advance will be processed for payment no earlier than 10 days prior to the departure date.
- The funds will be electronically deposited into the staff member's bank account. An email notification will be sent to the staff member.
- The campus/department will be sent the white and yellow copy of the Professional Trip Authorization and Expense Report once the travel advance has been processed.



## Step 9 – Final Expense Report

Once the staff member has returned from their trip the Professional Trip Authorization and Expense Report form will have to be finalized. **The Final Expense report is due within 10 days of the return date.**

The Final Expense Report is located on the bottom of the form.

**PROFESSIONAL TRIP AUTHORIZATION AND EXPENSE REPORT**

STAFF MEMBER \_\_\_\_\_ VENDOR # \_\_\_\_\_ PO# \_\_\_\_\_  
 SCHOOL/DEPARTMENT \_\_\_\_\_ POSITION HELD \_\_\_\_\_  
 TYPE OF CONFERENCE (INFO ATTACHED) \_\_\_\_\_ CITY/STATE \_\_\_\_\_ DEPARTURE DATE \_\_\_\_\_  
 NAMES OF OTHER STAFF MEMBERS ATTENDING \_\_\_\_\_ RETURN DATE \_\_\_\_\_  
 SUBSTITUTE TEACHER REQUIRED FOR \_\_\_\_\_ DAYS TRIP REQUESTED BY \_\_\_\_\_

BUDGET UNIT	ACCOUNT	AMOUNT

READ REGULATIONS ON REVERSE SIDE

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**TRIP/ADVANCE AUTHORIZATION**

<p><b>ADVANCE REQUESTED</b></p> <p>LODGING \$ _____ X _____ Day(s) \$ _____          FOOD \$ _____ X _____ Day(s) \$ _____          MILEAGE \$ _____ X _____ Miles \$ _____          BAGGAGE FEE** \$ _____ X _____ Bag(s) \$ _____          OTHER* (Be Specific) _____ \$ _____          TOTAL _____ \$ _____</p>	<p><b>SIGNATURES</b></p> <p>STAFF MEMBER _____          SUPERVISOR _____          BUDGET MANAGER _____</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center;"><b>FINANCE OFFICE USE ONLY</b></p> <p>CHECK/EFT NO _____          AMOUNT \$ _____          DATE _____</p> </div>
--	---

ADVANCE WILL BE ISSUED NO EARLIER THAN TWO WEEKS PRIOR TO TRIP

**FINAL EXPENSE REPORT**

	<b>ALLOWABLE EXPENSE</b>	<b>ACTUAL EXPENSE</b>	
LODGING*	\$ _____	\$ _____	<p><b>SIGNATURES</b></p> <p>STAFF MEMBER _____            SUPERVISOR _____            BUDGET MANAGER _____</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center;"><b>FINANCE OFFICE USE ONLY</b></p> <p>TOTAL EXPENSE \$ _____              ADVANCE \$ _____              DUE TO STAFF MEMBER \$ _____              DUE FROM STAFF MEMBER \$ _____              RECEIVED _____ CHECK # _____              INITIALS _____ DATE _____</p> </div>
FOOD*	\$ _____	\$ _____	
MILEAGE	\$ _____	\$ _____	
BAGGAGE FEE**	\$ _____	\$ _____	
OTHER* (Be Specific)	\$ _____	\$ _____	
TOTAL	\$ _____	\$ _____	
OTHER	_____	_____	

\*ATTACH BILLS, RECEIPTS, ITEMIZED LIST, ETC.  
 COMPLETE ONLY IF PAID BY THE STAFF MEMBER  
 \*\*COMPLETE ONLY IF FLIGHT TRAVEL REQUIRED

26.1102 (11/2012)

- Under the Final Expense Report/**Allowable Expense** column, the amounts that need to be recorded are those from the advance requested.
- Under the Final Expense Report/**Actual Expense** column the amounts that need to be recorded are those actually spent.
- Staff Member, Supervisor, and Budget Manager (if different from Supervisor) signatures are required.

The Final Expense report will need to include the backup documentation for the following items:

- ✓ Itemized hotel lodging receipt
- ✓ Meal receipts for Supervisors review and approval (Receipts to be filed at campus/dept.)
- ✓ Baggage fee receipts
- ✓ Rental car receipt
- ✓ Taxi receipts
- ✓ Any other expense that is being claimed on the form.

**IMPORTANT:** *If money is owed by the staff member to Spring ISD they must include a check/money order made payable to Spring ISD for the money owed. DO NOT SEND the Professional Trip Authorization and Expense form without a check as this would be an incomplete form and will be sent back to the campus/department.*

Submit the original white copy of the Professional Trip Authorization and Expense form along with the supporting documentation to the Accounts Payable Coordinator in the Finance Department. The yellow copy can be kept for your records.

## Step 10 – Reimbursement of Funds

Once the Professional Trip Authorization and Expense form has been submitted to the Finance Department the travel reimbursement or closing of the purchase order will be reviewed and processed by the Accounts Payable Coordinator.

- If money is owed to the staff member they will receive the funds electronically.
- If money is owed by the staff member to Spring ISD the Professional Trip Authorization and Expense form will need to include a check.
- If the Professional Trip Authorization and Expense form is not turned in within 10 days of the return date, the staff member’s vendor account will be put on **HOLD** and no future advances or reimbursements will be issued until the final expense report is received.

## Travel Q & A’s

### Reservations

- **I need to request a car rental reservation what do I need to do?**  
*All car rental reservations require the staff member to complete the “Request for SISD Travel Reservations” form to be completed and sent to the Travel Coordinator at Supply Chain Services.*
- **Will the car rental be paid by the district?**  
*No, the reservation is only booked by the district. The employee is responsible for providing the car rental company with a major credit card to pay for the car rental.*
- **Can I include the amount of the car rental on a travel advance?**  
*Yes.*
- **Who will make the flight reservations?**  
*All flight reservations require the staff member to complete the “Request for SISD Travel Reservations” form and will be processed through the Travel Coordinator (ext. 6472) at Supply Chain Services.*
- **Will the flight reservation be paid by the district?**  
*Yes, the Travel Coordinator will process payment for the air travel.*

- **Does a staff member need to reserve the hotel room or will the district reserve it?**  
*The hotel can be reserved by the Travel Coordinator after the staff member completes the "Request for SISD Travel Reservations." The reservation **only holds** the room.*
- **Who will pay for the hotel room?**  
*The amount of the hotel can be included on the Professional Trip Authorization and Expense Report or the campus/department will need to arrange payment via a purchase order directly to the hotel.*

## Travel Advances

- **What form do I need to complete in order to receive a travel advance?**  
*Professional Trip Authorization and Expense Report*
- **What approval signatures are required?**  
*Staff Member, Supervisor/Principal, and Budget Manger (if different from principal/supervisor).*
- **What do I need to attach to the Professional Trip Authorization and Expense Report?**  
*A copy of the conference brochure is required.*
- **Do I need to process a purchase order for a travel advance?**  
*Yes, a purchase order is required and you must receive the purchase order in eFinance.*
- **When do I need to submit the Trip Authorization and Expense Report?**  
*Due to the approval process it is recommended that a request for a travel advance should be submitted a month prior to the trip or earlier if possible.*
- **When will I receive my travel advance check?**  
*A travel advance is issued no earlier than 10 days prior to the departure date. The funds are electronically deposited into the staff member's bank account.*

## Final Expense Report

- **I did not receive an advance for a required trip. Will I be reimbursed?**  
*If this was an approved trip then you will be required to complete the Final Expense Report (bottom portion of Professional Trip Authorization and Expense Report) in order to be reimbursed.*
- **What receipts do I need to attach to the Final Expense Report?**  
*Hotel lodging (itemized receipt), car rental, shuttle, taxi, parking, and baggage receipts are required. Meal receipts are required to be submitted, reviewed, and approved by the budget manager. The receipts will need to be filed at the campus/department, not sent to Accounts Payable.*
- **Will the Final Expense Report need to be approved and signed?**  
*Yes, all required signatures are needed -Employee, Supervisor, Budget Manger (if different from supervisor).*

- **What happens if a staff member does not submit their Final Expense Report?**  
*The staff member's vendor number will be put on "hold" and they will not be able to receive any future advances or reimbursements of any type until the Final Expense Report is turned in.*

## Travel Checklist

### Conference Approval

- Request requisition/purchase order for conference registration
- Receive purchase order in eFinance
- Send registration forms to Accounts Payable with purchase order number

### Reservations

- Complete "Request for SISD Travel Reservations" form
- Send completed form to Travel Coordinator (after all approving signatures)
- Hotel reservation **only holds** the room. The staff member is responsible for payment (include amount on travel advance or process requisition/purchase order for the hotel payment)
- Car rental reservation only holds the car rental. A major credit card is required for payment.

### Travel Advance

- Complete "Professional Trip Authorization and Expense Report"
- Requisition/Purchase Order for travel advance
- "Receive" travel advance purchase order in eFinance
- Send Professional Trip Authorization and Expense Report with conference agenda/brochure to Accounts Payable

### After Trip

- Complete "Final Expense Report" and submit within 10 days of the return date
- Attach required receipts (hotel, gas, baggage, etc)
- Meal receipts are for budget manager's review only (do not send to Accounts Payable)
- Send completed Professional Trip Authorization and Expense form with supporting documentation to Accounts Payable
- If money is owed, include check or money order payable to Spring ISD

# Payroll

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## Payroll Contact Information

Payroll Supervisor:	Keli Atchison	ext. 6098
Payroll Coordinator:	Monica Trevino	ext 6101
Data Entry/Aesop:	Britt'ny Garrett	ext. 6100
Leaves/Resignations:	Dana Sanford	ext. 6097
Payroll Benefits:	Maria Hindmarch	ext. 6103
Payroll Main line:	281-891-6095	
Payroll Fax:	281-891-6096	
Payroll Email:	<a href="mailto:payroll@springisd.org">payroll@springisd.org</a>	

## Payroll Processing Information

1. Print out and review Sick Leave Report sent to you by Payroll. These are sent out after each payroll has been processed.
2. Enter all absences into Aesop for the current pay period. Make sure the staff member has the days to use, according to Sick Leave Report.
3. Docked days- When a staff member takes an unapproved absence or does not have any earned days to use, they will need to be docked. In Aesop, you will select the absence reason "dock" and assign sub if needed. A Dock form will still need to be sent to Payroll for the staff member so that we can manually enter the dock. **Remember, your Principal/Dept. Head has the final say as to whether days can be used.**  
**Please notify the staff member that they are being docked.**
4. Once all absences are entered, print out the Daily Report for the current pay period. Verify that all absences are correct. If you need to make changes, reprint the Daily Report after all changes have been made.
5. Fill out the Batch Cover sheet by counting the number of Local days, State days and Non Duty days that are on the Daily Report. You will also enter the number of docked days. Send the Batch Cover Sheet, Daily Report and Dock forms to [payroll@springisd.org](mailto:payroll@springisd.org). The Batch Cover sheet will need to be signed by Supervisor/Dept. Head. You may send it in without a signature, but will need to resend Cover sheet once signed.
6. Please remember to be aware of Pay Period Ending dates and due dates for Payroll Batches. Some due dates may be different than normal due to Holidays and scheduled breaks.

\*\*If you find that a staff member has been absent after you have submitted your payroll, please notify us or hold the absence until the next payroll. You are not able to back date in Aesop. If you hold it until the next payroll, you will enter the absence as the first or last day of the current pay period. You can also make a note in Aesop as to the actual date the absence occurred for reference. If the absence needs to be deleted or changed, please notify payroll ASAP so they can make the correction.

## FMLA

When an employee has been out more than 5 days, you will need to notify the Benefits Dept.

The FMLA paperwork can be found on the SISD webpage. Click on the Employee tab, select Human Resources Guide. Then click on FMLA and select the form "Notice of Leave." This form is emailed to [leaves@springisd.org](mailto:leaves@springisd.org).

Payroll will notify you the number of days the employee has available for you to post in Aesop. If a staff member runs out of days while out on leave, they will be paid off. If a Substitute is still needed (staff member out of days), you will create a Vacancy (Aesop) and select FMLA- out of days and assign Sub.

Please remember to notify the Benefits Dept when an employee returns from Leave. The Benefits Dept. will then notify the Payroll so the employee's paychecks can be re-started, if they have been paid off due to no available days.

## Pay Schedule for Staff (2016-17)

2016 - 2017						
ABSENCE REPORTING PERIOD		STARTING DATES	DAYS EMPLOYED	DAYS TO BE REPORTED	TRANSMITTALS & PAY DOCUMENTS DUE	PAY DATE
6/26 - 07/09	Salaried	07/01	226, 235, 240 1st pay	10	07/12 due 9am Salaried and Classified	7/25 16 17 701
	Classified	07/01 07/05	226, 260 1st pay 240 1st pay			
07/10 - 07/23	Salaried			10	07/25 due Noon Salaried and Classified	08/10 16 17 702
07/24 - 08/06	Salaried	07/18	214, 219 1st pay	10	08/09 due Noon Salaried and Classified	08/25 16 17 703
		07/25	197, 207, 209, 211 , 212 1st pay			
		07/27	195 1st pay			
		07/29	203 1st pay			
		08/01	196, 201, 202, 206 1st pay			
		08/03	197, 198 1st pay			
08/07 - 08/20	Salaried	08/04 08/08	189 1st pay 187, 188, 189, 191, 192, 195 1st pay	10	08/23 due Noon Salaried and Classified	09/09 16 17 704
	Classified	08/08 08/17	180, 188 1st pay 180 1st pay			
08/21 - 09/03				10	09/07 due 9 a.m. Salaried and Classified	09/23 16 17 705
09/04 - 09/17				10	09/21 due 9 a.m. Salaried and Classified	10/07 16 17 706
09/18 - 10/01				10	10/05 due 9 a.m. Salaried and Classified	10/25 16 17 707
10/02 - 10/15				10	10/19 due 9 a.m. Salaried and Classified	11/10 16 17 708

10/16 - 10/29	▼	10	11/02 due 9 a.m. Salaried and Classified	11/25 16 17 709
10/30 - 11/12	▼	10	11/16 due 9 a.m. Salaried and Classified	12/09 16 17 710
11/13 - 12/03	▼	15	12/07 due 9 a.m. Salaried and Classified	12/23 16 17 711
12/04 - 12/17	▼	10	12/16 due Noon Salaried and Classified	▼ 01/10/17 16 17 712
12/18 - 01/07/17	▼	15	01/11 due 9 a.m. Salaried and Classified	01/25 16 17 713
01/08 - 01/21	▼	10	01/25 due 9 a.m. Salaried and Classified	02/10 16 17 714
01/22 - 02/04	▼	10	02/08 due 9 a.m. Salaried and Classified	2/24 16 17 715
02/05 - 02/18	▼	10	02/22 due 9 a.m. Salaried and Classified	03/10 16 17 716
02/19 - 03/04	▼	10	03/07 due 2 p.m. Salaried and Classified	03/24 16 17 717
03/05 - 03/25	▼	15	03/29 due 9 a.m. Salaried and Classified	04/10 16 17 718
03/26 - 04/08	▼	10	04/12 due 9 a.m. Salaried and Classified	04/25 16 17 719
04/09 - 04/22	▼	10	04/26 due 9 a.m. Salaried and Classified	05/10 16 17 720



04/23 - 05/06	10	05/10 due 9 a.m.	5/25
		Salaried and Classified	16 17 721
05/07 - 05/20	10	05/24 due 9 a.m.	06/09
		Salaried and Classified	16 17 722
05/21 - 06/10	15	06/12 due Noon	06/23
		Salaried and Classified	16 17 723
06/11 - 6/24	10	06/26 due Noon	07/10
		Salaried and Classified	16 17 724
			07/25
			17 18 801
			08/10
			17 18 802

Due dates are for Payroll batches, which includes Aesop, Kronos, TimeClock Plus and Supplemental Payments

## Accruing Leave

### State Leave

#### FULL TIME EMPLOYEES (5 DAYS MAX)

<u>Days Worked</u>	<u>Days Earned</u>
0 - 17	0
18 - 35	0.5
36 - 53	1.0
54 - 71	1.5
72 - 89	2.0
90 - 107	2.5
108 - 125	3.0
126 - 143	3.5
144 - 161	4.0
162 - 179	4.5
180 +	5.0

#### HALF TIME EMPLOYEES (2.5 DAYS MAX)

<u>Days Worked</u>	<u>Days Earned</u>
0 - 35	0
36 - 71	0.5
72 - 107	1.0
108 - 143	1.5
144 - 179	2.0
180 +	2.5

## Local Leave

### 10-MONTH EMPLOYEES

(180 - 199 DAYS)

#### FULL TIME EMPLOYEES (4 DAYS MAX)

<u>Days Worked</u>	<u>Days Earned</u>
0 - 22	0
23 - 44	0.5
45 - 67	1.0
68 - 89	1.5
90 - 112	2.0
113 - 134	2.5
135 - 157	3.0
158 - 179	3.5
180 - 199	4.0

#### HALF TIME EMPLOYEES (2 DAYS MAX)

<u>Days Worked</u>	<u>Days Earned</u>
0 - 44	0
45 - 89	0.5
90 - 134	1.0
135 - 179	1.5
180 - 199	2.0

**11-MONTH EMPLOYEES  
(200 - 225 DAYS)**

**FULL TIME EMPLOYEES (5 DAYS MAX)**

<u>Days Worked</u>	<u>Days Earned</u>
0 - 19	0
20 - 39	0.5
40 - 59	1.0
60 - 79	1.5
80 - 99	2.0
100 - 119	2.5
120 - 139	3.0
140 - 159	3.5
160 - 179	4.0
180 - 199	4.5
200 - 225	5.0

**HALF TIME EMPLOYEES (2.5 DAYS MAX)**

<u>Days Worked</u>	<u>Days Earned</u>
0 - 39	0
40 - 79	0.5
80 - 119	1.0
120 - 159	1.5
160 - 199	2.0
200 - 225	2.5

**12-MONTH EMPLOYEES  
(226+ DAYS)**

**FULL TIME EMPLOYEES (6 DAYS MAX)**

<u>Days Worked</u>	<u>Days Earned</u>
0 - 18	0
19 - 37	0.5
38 - 56	1.0
57 - 74	1.5
75 - 93	2.0
94 - 112	2.5
113 - 131	3.0
132 - 150	3.5
151 - 169	4.0
170 - 187	4.5
188 - 206	5.0
207 - 225	5.5
226 +	6.0

**HALF TIME EMPLOYEES (3 DAYS MAX)**

<u>Days Worked</u>	<u>Days Earned</u>
0 - 37	0
38 - 74	0.5
75 - 112	1.0
113 - 150	1.5
151 - 187	2.0
188 - 225	2.5
226 +	3.0

## AESOP

Employee	Reason Code	
Extra	Extra	
Jane Smith	Vacancy	
Joe Schmo	Extra	
Extra-Extension Center	Extra	
Extra-Special Ed	Extra	

The reason code Vacancy should NOT be used with a real employee.

The reason code Extra should NOT be used with a real employee.

## Creating an Absence

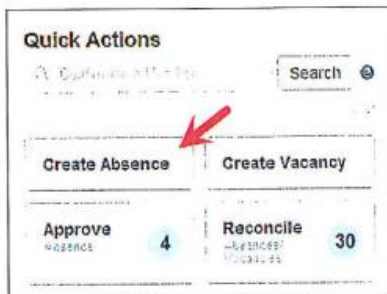
Last Updated: Jan 29, 2015 11:00PM EST



Watch video ([//fast.wistia.net/embed/iframe/awp7ky5ms1?popover=true&plugin%5BmidrollLinks%5D%5Bsrc%5D=%2F%2Ffast.wistia.com%2Fflabs%2Fmid-roll-links%2Fplugin.js&plugin%5BmidrollLinks%5D%5Blinks%5D%5B0%5D%5BlinkText%5D=Absence%20Variations&plugin%5Bmidrc](http://fast.wistia.net/embed/iframe/awp7ky5ms1?popover=true&plugin%5BmidrollLinks%5D%5Bsrc%5D=%2F%2Ffast.wistia.com%2Fflabs%2Fmid-roll-links%2Fplugin.js&plugin%5BmidrollLinks%5D%5Blinks%5D%5B0%5D%5BlinkText%5D=Absence%20Variations&plugin%5Bmidrc))

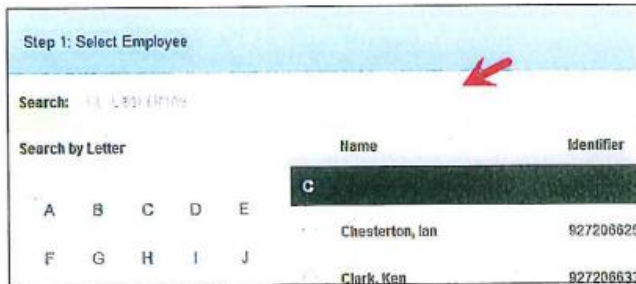
Aesop is designed for employees to create their own absences in the system. But as an Admin, you may have to create an absence for an employee from time to time when certain circumstances arise.

To start the creation process, click the **Create Absence** button found in the "Quick Actions" box on your home page.



### Select Employee

The first step to create an absence is to select the employee you would like to create the absence for. You can search for the employee by their last name using the search box at the top of the page.



You can also narrow down the search results by the first letter of the last name by using the letter selector in the left column.

Click the radio button next to the name of the employee you would like to choose and then click the green **Fill out Details** button to move on to the next step.

Step 1: Select Employee Next Step: [Fill out Details](#)

Search:

Search by Letter

Name	Identifier	Phone	School
S			
Smith, Matt	DW11	(555) 947-3155	Coal Hill School

## Fill Out Details

On the second step, you will fill out the absence details.

Every district sets up Aesop differently. If you see an option in this guide that does not show on your screen, then your district may not have enabled that option.

Select the date or dates of the absence by using the calendar. Click on a date to choose it. When you see it turn blue, that means you have selected it. You can select multiple days by clicking the dates one at a time or by clicking and dragging the mouse across multiple days.

February 2014							Absence Reason	
SUN	MON	TUE	WED	THU	FRI	SAT		
	27	28	29	30	31	1		
2	3	4	5	6	7	8	Time Please enter a valid time not 4:00:00 format	
9	10	11	12	13	14	15	Budget Code	
16	17	18	19	20	21	22	Accounting Code	
23	24	25	26	27	28			

Next, complete the other details of the absence including the absence reason, time, and optional codes. The absence reasons you have to choose from will be determined by your district.

Use the drop-down boxes to choose these details.

Absence Reason	<input type="text" value="Personal Day"/>
Time <small>Please enter a valid time not 4:00:00 format</small>	<input type="text" value="Full Day"/> 00:00 AM to 00:00 PM
Budget Code	<input type="text" value="None Selected"/>
Accounting Code	<input type="text" value="Accounting Code 123"/>

The only fields that are required to create an absence are date, absence reason, and time. All other fields are optional.



## Substitute Required

Your district may require you to determine if a substitute is required to fill this absence. Choose whether or not a substitute is required by clicking the slider to toggle between "Yes" and "No". Depending on the district's settings and the employee you are creating the absence for, this setting may already be determined for you.

Step 2: Fill out Absence Details for Smith, Matt

Next Step:  Review & Confirm

Thu, Mar 20 at Coal Hill School

March 2014

SUN	MON	TUE	WED	THU	FRI	SAT
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	26	27	28
29	30	31				

Absence Reason: Personal Day

Time: Full Day

Budget Code: None Selected

Accounting Code: Accounting Code 123

Substitute Required: Yes

Hold Until: No Hold

Thursday, Mar 20, 2014  
8:00 AM - 3:00 PM  
Personal Day

## Putting the Absence on Hold

When creating an absence, you will have the option to put the absence on hold. This means that substitutes will not be able to see the absence as an available job until a time determined by you. Use the drop-down menu to choose how long you would like to put the absence on hold once it's created.

We suggest not using this feature unless absolutely necessary. The sooner a job goes out for substitutes to see, the faster the job will be filled.

Personal Day

Full Day

None Selected

Accounting Code 123

Substitute Required: Yes

Hold Until: No Hold

- Hold For 10 Minute(s)
- Hold For 30 Minute(s)
- Hold For 1 Hour(s)
- Hold For 2 Hour(s)
- Hold For 4 Hour(s)
- Hold For 12 Hour(s)
- Hold For 1 Day(s)
- Hold Until 1 Day(s) before Absence Start
- Hold Until 12 Hour(s) before Absence Start
- Hold Until 4 Hour(s) before Absence Start
- Hold Until 2 Hour(s) before Absence Start
- Hold Until 1 Hour(s) before Absence Start
- Hold Until Absence Start
- Hold Indefinitely

## Notes

There are three different types of notes that can be added to an absence.

**Notes to Administrator** - The employee can put notes here for you to see. You have the ability to add notes here as well.

**Notes to Substitute** - The employee can put notes here for the substitute to see. You have the ability to leave notes here as well.

**Admin-Only Notes** - This is where you can put notes that will not be visible to the employee or substitute.



## Attachments

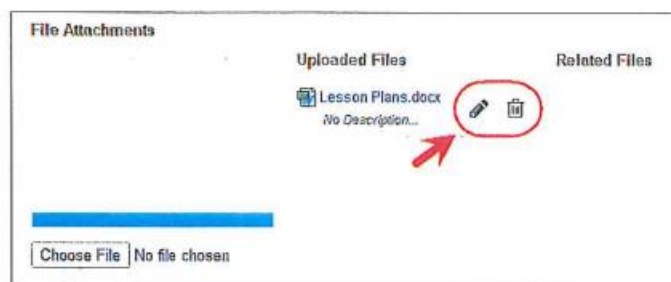
When creating an absence, the employee will have the option to attach files (lesson plans, seating chart, etc..) to the absence for the substitute to download. As the admin, you can attach files to an absence as well.

One way to attach a file is to drag the file from your computer into the designated area on the absence creation screen.



The other option is to click the **Choose File** button and browse your computer for the file to attach.

To edit the description of the uploaded file, click the pencil icon. To delete the file from the absence, click the trash can icon.



## Review and Confirm

Once you have filled out the required and optional information, click the green **Review & Confirm** button to move to the final step.

Step 2: Fill out Absence Details for Smith, Matt

Next Step:

Thu, Mar 20 at Coal Hill School

March 2014

SUN	MON	TUE	WED	THU	FRI	SAT
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	26	27	28
29	30	31	1	2	3	4

Absence Reason:   
 Time:   
 Budget Code:   
 Accounting Code:

Substitute Required:   
 Hold Until:   
 Thursday, Mar 20, 2014  
 8:00 AM - 3:00 PM  
 Personal Day

[+ Add New Variation](#)

Need to create a more complex absence? Check out the article [Using Absence Variations \(/customer/portal/articles/1436782-using-absence-variations?b\\_id=2369\)](/customer/portal/articles/1436782-using-absence-variations?b_id=2369).

Here you will be able to review all the details of the absence before you complete the process. If you need to make changes, click the **Fill out Details** to go back to the previous step.

Click the **Create Absence** to create the absence.

To assign a substitute to the absence, click the **Create Absence and Assign Sub** button.

To learn more about assigning subs check out the article [Assigning, Removing, and Switching Subs \(/customer/portal/articles/1436774-assigning-removing-and-switching-subs?b\\_id=2369\)](/customer/portal/articles/1436774-assigning-removing-and-switching-subs?b_id=2369).

Step 3: Review and Confirm details for Smith, Matt

Next Step:

Thu, Mar 20 at Coal Hill School

ABSENCE SUMMARY

Absence Reason: Personal Day  
 Time: Full Day (08:00 AM-03:00 PM)  
 Budget Code: None Selected  
 Accounting Code: Accounting Code 123

Substitute Required: Yes  
 Hold Until: No Hold  
 Thursday, Mar 20, 2014  
 8:00 AM - 3:00 PM  
 Personal Day

Notes & Attachments

Notes to Administrator: None  
 Notes to Substitute: None  
 Admin-Only Notes: None  
 File Attachments:

Previous Step:    
 Next Step:

Once you have created the absence, you will see a big green box that lets you know the absence has been scheduled. You will also see a confirmation number. This number can be used to search for the absence later in the system. Below the green box is where you can take a number of "Next Step" actions including assigning a sub, approving/denying the absence, deleting the absence, and a few other



## Your Absence has been scheduled.

Your confirmation number is [154590521](#).

Absence Summary for Smith, Matt [Print this Page](#)

Substitute Required: Yes

Notes to Administrator: None

Thu, Mar 20

School: Coal Hill School

Absence Reason: Personal Day

Start/End Times: Full Day ( 08:00 AM - 03:00 PM )

### Next Steps

View Absence [✓ Assign Sub to this Position](#)

Approval Status: Unapproved

Approvals Received: 0/1

Last Approval Action: Not Available

Comments

[✓ Approve](#) [Deny](#)

[View Profile for Smith, Matt](#)

[Create another Absence](#)

[Logout of Aesop](#)

[✗ Delete this Absence](#) Hold for 30 minutes

### Related Articles

[How to Approve an Absence \(/customer/portal/articles/1437804-how-to-approve-an-absence?b\\_id=2369\)](/customer/portal/articles/1437804-how-to-approve-an-absence?b_id=2369)

[Splitting an Absence \(/customer/portal/articles/1436597-splitting-an-absence?b\\_id=2369\)](/customer/portal/articles/1436597-splitting-an-absence?b_id=2369)

[Assigning and Removing Substitutes \(/customer/portal/articles/1436774-assigning-and-removing-substitutes?b\\_id=2369\)](/customer/portal/articles/1436774-assigning-and-removing-substitutes?b_id=2369)

[Using Absence Variations \(/customer/portal/articles/1436782-using-absence-variations?b\\_id=2369\)](/customer/portal/articles/1436782-using-absence-variations?b_id=2369)

[Editing Absences \(/customer/portal/articles/1436777-editing-absences?b\\_id=2369\)](/customer/portal/articles/1436777-editing-absences?b_id=2369)

[Substitute Availability \(/customer/portal/articles/1436790-substitute-availability?b\\_id=2369\)](/customer/portal/articles/1436790-substitute-availability?b_id=2369)

[Reconciling Absences \(/customer/portal/articles/1453953-reconciling-absences?b\\_id=2369\)](/customer/portal/articles/1453953-reconciling-absences?b_id=2369)

[\*\*Creating an Absence \(/customer/portal/articles/1439422-creating-an-absence?b\\_id=2369\)\*\*](/customer/portal/articles/1439422-creating-an-absence?b_id=2369)

[A Phone Call from Aesop \(/customer/portal/articles/1632995-a-phone-call-from-aesop?b\\_id=2369\)](/customer/portal/articles/1632995-a-phone-call-from-aesop?b_id=2369)

[Assigning a Substitute to an Existing Ab... \(/customer/portal/articles/1692849-assigning-a-substitute-to-an-existing-absence?b\\_id=2369\)](/customer/portal/articles/1692849-assigning-a-substitute-to-an-existing-absence?b_id=2369)

[Creating an Absence Over Midnight \(/customer/portal/articles/1840168-creating-an-absence-over-midnight?b\\_id=2369\)](/customer/portal/articles/1840168-creating-an-absence-over-midnight?b_id=2369)



https://admin.aesoponline.com/Admin/Home

FRONTLINE CYNTHIA O'CONNELL Notifications Questions? Logout

**lesop**

Absences Reports Settings Help

Summary for: 9/17/2015 Today Absences Vacancies

DEKANEY HS All Employee Type(s) Employee Types

Total 16 Unfilled 3 (18.8%) Filled 13 (81.2%) No Sub Required 0

SEP 17 DAILY REPORT Print

Quick Actions

Confirmation Number Search

Create Absence Create Vacancy

Approve 0 Reconcile 162

3 Unfilled

Conf #	Name	School	Reason	Shift	Created
176448273	FLAKE, LAWRENCE Absence: SST BAND DIRECTOR-MS	DEKANEY HS	State Personal > State Personal		9/14/2015 09:57 AM
176841648	HAYWOOD, REGINALD Absence: AIDE-CEI	DEKANEY HS	Local/Personal II > Local/Personal III		9/16/2015 09:54 AM
176964789	CHAPMAN, SHARON Absence: AIDE-STRUCTURED LB&RI IIIIG	DEKANEY HS	Local/Personal III > Local/Personal III		9/16/2015 10:37 PM

https://admin.aesoponline.com/AbsenceRequest/Details/NewVacancy

FRONTLINE CYNTHIA O'CONNELL Notifications Questions? Logout

**Aesop**

Absences Reports Settings Help

Vacancy: Create Vacancy

1. Select Profile 2. Fill out Details 3. Review & Confirm Done!

Step 1: Select Profile Next Step: Fill out Details

Search:

Search by Letter

Search by Letter	Name
F	FMLA/Out of Days
V	Vacancy-Para
V	Vacancy-Teacher

Next Step: Review & Confirm

**lesop**

Home Absences Reports Settings Help

### Vacancy: Create Vacancy

1. Select Profile 2. Fill out Details 3. Review & Confirm Done!

Step 2: Fill out Vacancy Details for FMLA/Out of Days Next Step:  Review & Confirm

Please select a date at DEKANEY HS

September 2015

SUN	MON	TUE	WED	THU	FRI	SAT
				4	5	
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	

• Add New Variation

**Vacancy Reason** Vacancy

**Time** Full Day  
Please enter a valid time range using the HH:MM AM/PM format.  
07:00 AM to 02:30 PM

**VACANCY SUMMARY**

Substitute Required: Yes

Hold Until: Hold For 10 Minute(s)

Number of Vacancies: 1

No Dates Selected  
7:00 AM - 2:30 PM  
Vacancy

**Notes & Attachments**

**Notes to Administrator**  
(Visible only to Administrator and Employees)

**Notes to Substitute**  
(Visible to Administrators, Employees, and Substitute)

Admin-Only Notes 255 characters left

**lesop**

Home Absences Reports Settings Help

### Vacancy: Create Vacancy

1. Select Profile 2. Fill out Details 3. Review & Confirm Done!

Step 3: Review and Confirm details for FMLA/Out of Days Next Step:  Create Vacancy and Assign Sub  Create Vacancy

September 18 at DEKANEY HS

**Vacancy Reason** Vacancy

**Time** Full Day (07:00 AM-02:30 PM)

**VACANCY SUMMARY**

Substitute Required: Yes

Hold Until: Hold For 10 Minute(s)

Number of Vacancies: 1

Friday, September 18, 2015  
7:00 AM - 2:30 PM  
Vacancy

**Notes & Attachments**

Notes to Administrator: None

Notes to Substitute: None

Admin-Only Notes: None

File Attachments

Previous Step:  Fill out Details Next Step:  Create Vacancy and Assign Sub  Create Vacancy



/?b\_id=2369)

Home (/?b\_id=2369) / Reporting (/customer/portal/topics/617436-reporting/articles?b\_id=2369) / Using the Absentee Report

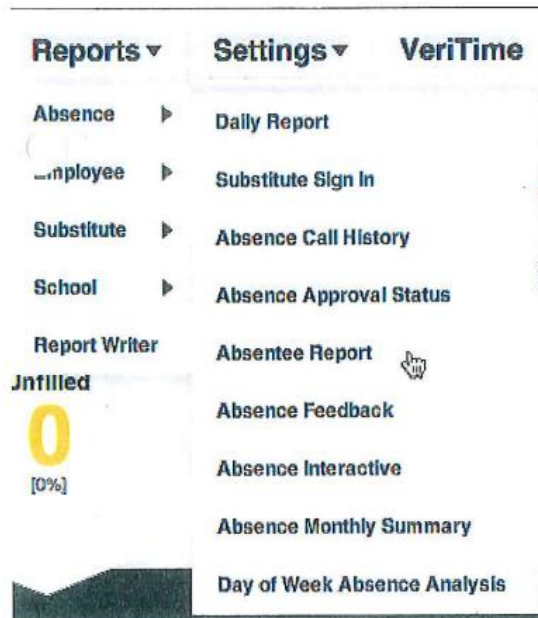
# Using the Absentee Report

Last Updated: Jan 29, 2015 10:29PM EST



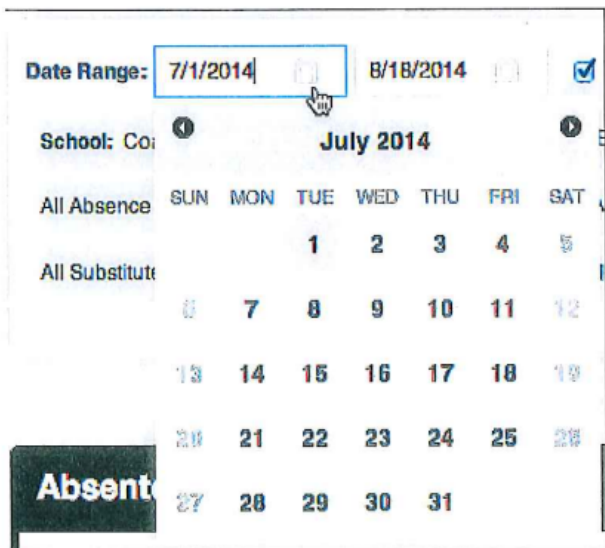
The "Absentee" report allows you to see a summary of employees who were absent within a specified date range. It features a handy graph showing you the absences that were filled, unfilled or did not need a substitute, as well as a list of absentees.

To access the report, hover your cursor over the **Reports** tab and then **Absence**. Then, click on **Absentee Report**.





Adjust the date range by clicking on the text boxes with the calendar icons in them and selecting the day and month on the pop-up calendar.



Next, you can filter your results by absences, vacancies, whether the absence was filled, unfilled, or did not need a substitute, employees, employee types, absence reasons, vacancy reasons, vacancy profiles, and substitutes. Use the check boxes and drop-down menus to specify the data you want to show. If you want to show all, then you do not need to adjust anything. Simply

click **Search!**



You can also organize your results by date or employee name. Click the **radio buttons** to change the order.





Below, a summary will appear with a graph and a color-key showing you the filled, unfilled, and "no fill needed" absences.



Below the summary you will find a list of absences within the specified date range. It is organized in columns by date, confirmation number, name of employee who requested the absence, the school at which the absence took or will take place, the reason for the absence, the duration (whether the absence is a full-day or half-day absence), and the substitute filling the absence (if any).

The number in the circle at the top left corner tells you the total absences. The circle in the "Duration" column will be complete or partial, indicating whether the absence is a full-day or half-day absence.

Absentee Report							
Date	Conf. #	Name	School	Reason	Duration	Substitute	
07/15/2014							
7/15/2014	<a href="#">139590421</a> Absence	<a href="#">Fox, Tim</a> High School Science Teacher	Coal Hill School Emp: 08:00 AM-03:00 PM	Professional Day	○ ←		
Total Absences/Vacancies: 1							
07/23/2014							
7/23/2014	<a href="#">139750055</a> Absence	<a href="#">Smith, Matt</a> 3rd Grade Teacher	Coal Hill School Emp: 08:00 AM-03:00 PM	Illness > Family Illness	○	<a href="#">Tom Baker</a>	
Total Absences/Vacancies: 1							
07/24/2014							
7/24/2014	<a href="#">139750055</a> Absence	<a href="#">Smith, Matt</a> 3rd Grade Teacher	Coal Hill School Emp: 08:00 AM-03:00 PM	Illness > Family Illness	○	<a href="#">Tom Baker</a>	
Total Absences/Vacancies: 1							
07/30/2014							
7/30/2014	<a href="#">139590439</a> Absence	<a href="#">Fox, Tim</a> High School Science Teacher	Coal Hill School Emp: 08:00 AM-03:00 PM	Jour personal	○	<a href="#">Gina Davis</a>	

To print the report, click the **Print** link beside the "Search" button, or click the **Print** button that appears at the upper right corner of the list when you scroll down.



Click on a substitute's name to be taken to their profile. Click on the confirmation number to go to the absence's page where you can edit, reconcile, or assign a substitute to the absence.

## AESOP Reason Codes

***Reason Codes that will be used when an employee requires a substitute but the employee will NOT be charged a day for their absence.***

<b>REASON CODE</b>	<b>LEAVE BANK</b>	<b>Who Pays</b>
Administrative Leave	Misc	Central Office
C & I Pullouts	Misc	C & I
Career & Technology	Misc	CTE
Jury Duty	Misc	Campus
Kindergarten Screening	Misc	C & I
New Teacher Observation	Misc	C & I
Leave	Misc	Central Office
Recruitment	Misc	Central Office
Region IV	Misc	Depends....
School Sponsored Activity	Misc	Depends....
School Testing	Misc	Campus
Gifted & Talented	Misc	GT
ARD Meeting	Misc	Special Ed
Athletics	Misc	Athletics
Child Nutrition	Misc	Child Nutrition
Special Ed Pullouts	Misc	Special Ed
Vacancy	Misc	Central Office
Extra	Misc	Campus
Extra - Special Ed Teacher & Para	Misc	Special Ed
Military	Misc	Campus
FMLA - Out of Days	Misc	Central Office
Dock	Misc	Campus

***Regular days off where a sub is required and the employee is charged a day for their absence***

Personal Illness	Local Sick	Campus/Dept
State Personal	State Personal	Campus/Dept
Non-Duty	Non-Duty	Campus/Dept
FMLA - Local	Local Sick	Central Office
FMLA - State	State Personal	Central Office
Vacation	Vacation	Campus/Dept

## AESOP Frequently Asked Questions

### **AESOP New System FAQ's**

**Updated 9/16/2013**

***I have an employee that was out last pay period but I didn't get the day entered in time for that pay period. What do I do?***

Please hold the absence until the next pay period. You will then enter the absence into Aesop and will select the last day of the current pay period.

***I have an employee that turned in an absence form that says they want to use a local day but they do not have any local days. What do I do?***

Aesop will not let you enter a day that isn't available. You will then need to enter the absence as a State personal day, or any other day available and note the change on the absence form. Please have the employee initial the change on the absence form.

***I have an employee that has days available to use, but took the day off without approval. What do I do?***

You will need to fill out a dock form for payroll to enter the dock manually. This form will get sent in with your batch. Please write on the top of the form Manual dock. You will then notify the employee that they are being docked.

***I have a teacher that has been out for over five days. HR has informed me that the employee is officially on leave. What do I do next?***

First, please call or email Dana Sanford, the Leaves & Resignations Clerk in the payroll department. She will give you the employee's last paid date. You will enter the employee's time off into AESOP through the last paid date. You need to use reason code FMLA-Local or FMLA-State depending on the days available. When you reach the last paid date **STOP \*\*do not input days off for this employee in AESOP beyond the last paid day\*\***. If you still need a sub for that employee, you need to begin using FMLA/Out of Days under the vacancy profile. The reason code must match.

***I have a teacher that is out on leave and she no longer shows up in AESOP but I still need a sub. Help!***

Employees that are on leave and have been paid off will no longer show up in AESOP. You need to create a Vacancy and use Vacancy Profile –FMLA/Out of Days. You will choose the reason code as Vacancy to get a sub for this employee.

***I have an employee that has resigned from the district and I need a sub. What do I do?***

You will then create a Vacancy and use Vacancy Profile. You will select either Vacancy-Para or Teacher.

***I have an employee that is out because of a death in the family or a family illness and I don't see bereavement or family illness as a reason code. What do I use?***

You need to select the **type** of day the employee wants to use. If they need to use a local day you will need to select [Personal Illness](#) as the reason code and they will be charged a local day. If they want to use a state day, then select [State Personal](#) as the reason code.

***I have a teacher that is also a coach. The teacher is leaving at noon so we will get a sub to cover their class for the remainder of the day. Athletics pays for this sub. What do I do?***

You need to put in the name of the teacher/coach that is leaving and select [Athletics](#) as the reason code. This will NOT charge the teacher for a day and it will signal me that athletics is the one responsible for the cost of the substitute. **Your campus will NOT be held responsible for the cost of this substitute.**

***I tried to input days for an employee using "old state days" but I no longer see that as a reason code in AESOP.***

You will need to contact payroll and they will enter the day into eFinance.

***I need to use a sub and pay for them with Title I funds or High School Allotment. What do I do?***

You need to call or email Elisa Cole, Director of Federal Programs and Evaluation to find out if the sub can be paid from Title I funds or High School Allotment. She will tell you what to do next.

***I have an employee/sub at my campus, but do not see them in Aesop. What do I do?***

The reason they are not in Aesop is because their records are not complete in eFinance. When the records have been completed in eFinance, that employee will be pushed into Aesop that night. Please do not call Alexa in the Sub office as she cannot enter the employees or subs directly into Aesop.

***Several of the substitutes at my campus told me that their phone number is wrong in AESOP. Can you update the information in AESOP for them?***

No, the substitute needs to go to [my.springisd.org](http://my.springisd.org) and click on Employee Access Center (EAC) to update their phone number. They need to put the phone number that they want AESOP to use to call them into the **PHONE NUMBER** field even if it's not their home phone number. AESOP uses this phone number field as the call number.

## Payroll Forms

Batch Cover Sheet for Admin-Campus

### Spring Independent School District Payroll Department

### Admin/Campus Payroll

<b>Prepared by:</b>
<b>Pay Run #:</b>
<b>Campus:</b>

LEAVE USED		
TITLE	PAY CODE	TOTAL USED
STATE	202	
LOCAL	203	
NON DUTY	204	
OLD STATE	205	
CATLV	206	
DOCK	098	0
		(\$ )

This is to certify that the listing of computations for staff member absences for the period indicated above is correct and approved for payment.

\_\_\_\_\_  
Signature of principal/department head                      Date

## Spring Independent School District Payroll Department

### Dept/Class. Cover Sheet

<b>Prepared by:</b>	
<b>Pay Run #:</b>	
<b>Dept Name:</b>	

<b>Complete Regular and Overtime Hours for Classified Staff Only:</b>	
<b>Hourly Medicare (010):</b>	
<b>Hourly No Medicare (011):</b>	
<b>Hourly Overtime (122):</b>	
<b>260 Equal/Para Ot (132):</b>	

Supplemental Pay		
TITLE	PAY CODE	TOTAL DOLLAR AMOUNT
C&I (TRS)	426	
C&I (non TRS)	427	
ATH (TRS)	428	
ATH (non TRS)	429	
SP SVC (TRS)	431	
SP SVC (non TRS)	432	
MISC (TRS)	430	
MISC (non TRS)	439	

Leave Used		
TITLE	PAY CODE	TOTAL USED
VACATION	201	
STATE	202	
LOCAL	203	
OLD STATE	205	
CATLV	206	
DOCK	098	
		(\$ )

This is to certify that the listing of computations for staff member absences, regular and overtime hours worked and supplemental pay for the period indicated above is correct and approved for payment.

\_\_\_\_\_  
Signature of principal/department head                                  Date

## Manual Employee Docking Form

This form is to be used to notify payroll when an employee is to be docked. Do not enter the absence into Aesop as this will deduct from any available leave balance. This form must be received in the Payroll Dept. along with your Batch Cover Sheets, in order to be processed in a timely matter.

Date Submitted to Payroll: \_\_\_\_\_

Emp on Leave    YES    NO

Emp ID #: \_\_\_\_\_

Emp Name: \_\_\_\_\_

Dept/Campus: \_\_\_\_\_

Pay Period: \_\_\_\_\_

Reason for dock:	Date	AM	PM
Total Days			

Prin./Dept. Head \_\_\_\_\_ Date: \_\_\_\_\_



# Overtime/Supplemental Pay Authorization Form

## SPRING INDEPENDENT SCHOOL DISTRICT OVERTIME/SUPPLEMENTAL PAY AUTHORIZATION FORM

NAME OF STAFF MEMBER \_\_\_\_\_

SISD ID NUMBER (not social security number) \_\_\_\_\_

PAYROLL REPORTING PERIOD \_\_\_\_\_

LOCATION \_\_\_\_\_

Teacher       Paraprofessional       Other Professional       Tutor       Classified

Enter times worked and total hours daily below:

		Month of _____					
Time	Hours	Time	Hours	Time	Hours	Time	Hours
SAMPLE: 7:45-3:45	8						
1 _____	_____	9 _____	_____	17 _____	_____	25 _____	_____
2 _____	_____	10 _____	_____	18 _____	_____	26 _____	_____
3 _____	_____	11 _____	_____	19 _____	_____	27 _____	_____
4 _____	_____	12 _____	_____	20 _____	_____	28 _____	_____
5 _____	_____	13 _____	_____	21 _____	_____	29 _____	_____
6 _____	_____	14 _____	_____	22 _____	_____	30 _____	_____
7 _____	_____	15 _____	_____	23 _____	_____	31 _____	_____
8 _____	_____	16 _____	_____	24 _____	_____		

Rate of Pay can be found in SISD Compensation Manual

**Professional/Exempt Staff:**

- Total hours worked: \_\_\_\_\_ Hours      \$ \_\_\_\_\_ Rate      \$ \_\_\_\_\_ Total
- Total days worked \_\_\_\_\_ Days      \$ \_\_\_\_\_ Rate      \$ \_\_\_\_\_ Total

**Non-exempt Staff:**

- Total hours at regular rate \_\_\_\_\_ Hours      \$ \_\_\_\_\_ Rate      \$ \_\_\_\_\_ Total
- Total hours at over 40 hour rate \_\_\_\_\_ Hours      \$ \_\_\_\_\_ Rate      \$ \_\_\_\_\_ Total

**TOTAL**      \$ \_\_\_\_\_

DESCRIPTION OF SERVICE RENDERED: \_\_\_\_\_

<b>Budget Unit</b> _____ <small>XXXX X      XXX XXX XXX XXX</small> <small>FUND FISCAL YR FUNCTION ORG PROGRAM PROJECT</small>	<b>Account Code</b> _____ <small>XXXX . XXX</small> <small>OBJECT ID</small>
--	--

SIGNATURE OF STAFF MEMBER \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE OF SUPERVISOR \_\_\_\_\_ DATE \_\_\_\_\_

C & I SIGNATURES \_\_\_\_\_ DATE \_\_\_\_\_  
(Only for Supplemental Funds)

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# eFinancePLUS

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## eFinance PLUS Periods

eFinance PLUS uses “periods” instead of dates. A period means the month number in the fiscal year twelve-month period. Spring ISD’s fiscal year begins on 7/1 and ends on 6/30. So period 1 would be the month of July, period 2, the month of August, and period 12 would be the last month of the fiscal year or June.

MONTH	PERIOD
JUL	1
AUG	2
SEP	3
OCT	4
NOV	5
DEC	6
JAN	7
FEB	8
MAR	9
APR	10
MAY	11
JUN	12
Year – End Closing Period - Use after June 30 <sup>th</sup> for reports	13

Period 13 is the year-end close period where all remaining transactions for the prior year are entered after June 30<sup>th</sup>. Use this period as the ending period to print your prior year reports in eFinance.

## eFinancePLUS Budget Units & Account Structure

### Budget Unit

A budget unit consists of 13 digits.

Fund	+	Fiscal Year	-	Function	-	Organization	-	Program	-	Project
XXX		X		XX		XXX		XX		XX

Examples (2016-17 Fiscal Year):

- a. 199                7        -        11        -        001        -        11        -        01  
 also displayed as: 1997110011101
- b. 211                7        -        13        -        102        -        30        -        51  
 also displayed as: 2117131023051

### Account:

An account consists of 6 digits.

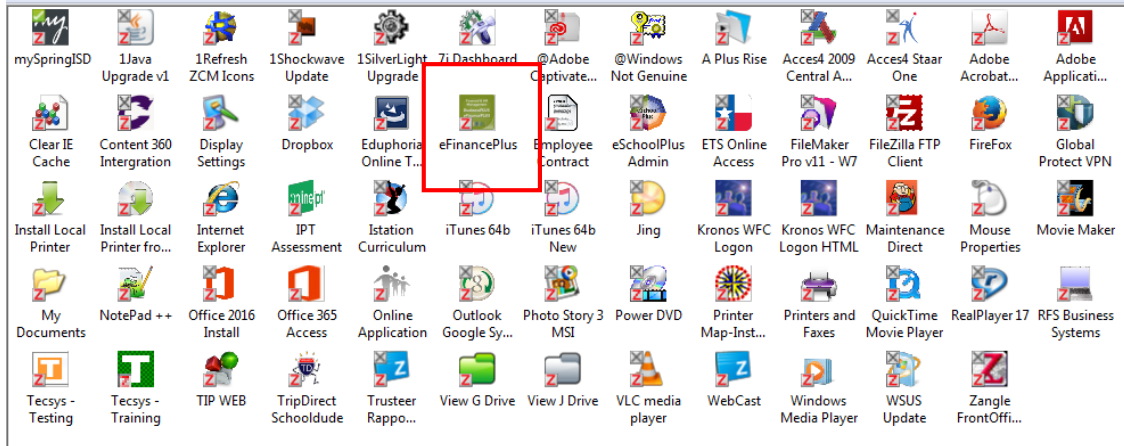
Object	.	Sub-Object
XXXX	.	XX

Examples:

6399	.	00	General Supplies
6399	.	17	General Supplies - ART
6411	.	TO	Travel - Out-Of-State
6499	.	PI	Supplies - Parental Involvement

## Logging in to eFinancePLUS

1. The eFinance can be accessed through the Zenworks Page. If you do not see the Icon on your Zenworks page, please contact Carol Taylor at Ext. 6082 or email her at [ctaylo1@springisd.org](mailto:ctaylo1@springisd.org).



2. Double click the Icon to access the system.

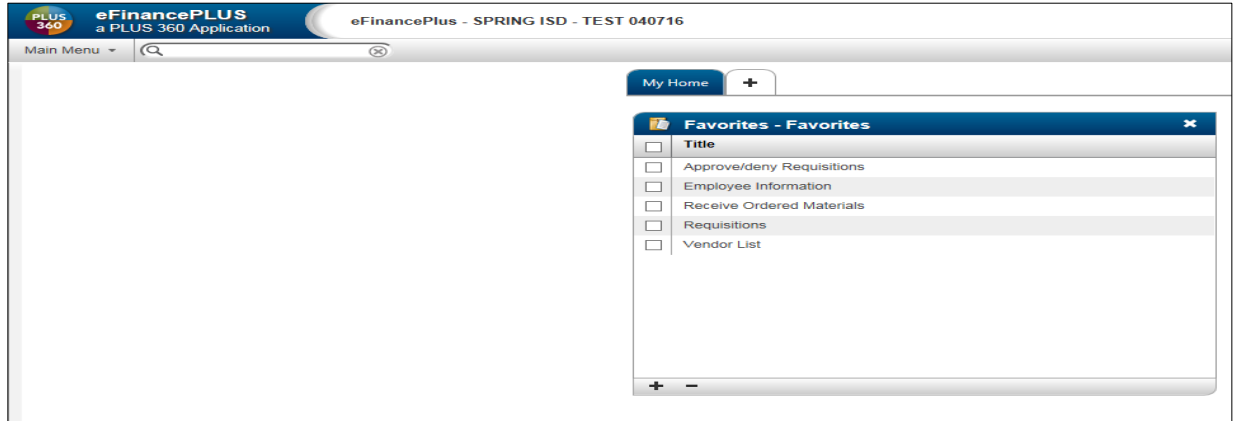


3. Enter your Network login and password to access eFinance.

A screenshot of the 'Login Information' dialog box. The dialog has a blue header with a lock icon and the text 'Login Information'. It contains four input fields: 'Domain:' with 'SPRINGISD' entered, 'Username:' with 'mgurganu' entered, 'Password:' with a masked password of ten dots, and 'Database:' with a dropdown menu showing 'Test 5.1 Database'. Below the fields are 'Login' and 'Cancel' buttons. At the bottom, there is a button that says 'Powered by SunGard K12 Education'.

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4. The first eFinance screen is called the homepage. Your homepage may not look like the one below. You have the ability to set up shortcuts to the most commonly used areas of eFinance in a panel called Favorites (see screen image below). If you would like help setting up your favorites, contact Carol Taylor at ext. 6082 or [ctaylor1@springisd.org](mailto:ctaylor1@springisd.org).



5. You also have the ability to add an Activity Panel to show you automatic notifications for Leave Requests, Requisition Approvals, Batch Budget Transfer Approvals and Corrections needed for Requisitions and Batch Budget Transfers. This can be added to your home page in eFinance. See the image below. If you would like help setting up your Activity Panel, contact Carol Taylor at ext. 6082 or [ctaylor1@springisd.org](mailto:ctaylor1@springisd.org).

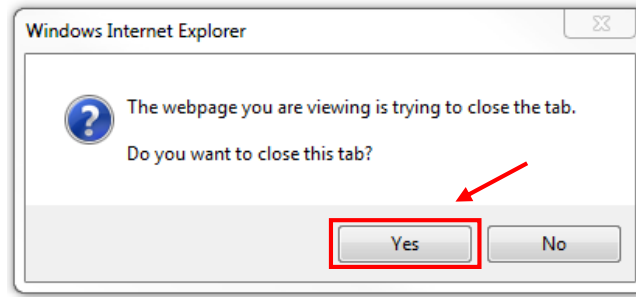
The screenshot shows an 'Activities' panel with a close button (X). It contains a table with the following data:

<input type="checkbox"/>	Area	Date	From User	Message
<b>5 REQUISITIONS</b>				
<input type="checkbox"/>	REQUISITIONS	2016-05-05 09:28	MALANE GURGANUS	Requisition Posted
<input type="checkbox"/>	REQUISITIONS	2016-05-05 09:28	MALANE GURGANUS	Requisition Posted
<input type="checkbox"/>	REQUISITIONS	2016-05-05 09:28	MALANE GURGANUS	Requisition Posted
<input type="checkbox"/>	REQUISITIONS	2016-05-05 13:27	MALANE GURGANUS	Requisition Needs Correction
<input type="checkbox"/>	REQUISITIONS	2016-05-06 14:38	MALANE GURGANUS	Requisition Denied

6. To log out of eFinance, click the lock symbol in the top right corner of the homepage.



7. Confirm by clicking **Yes**.



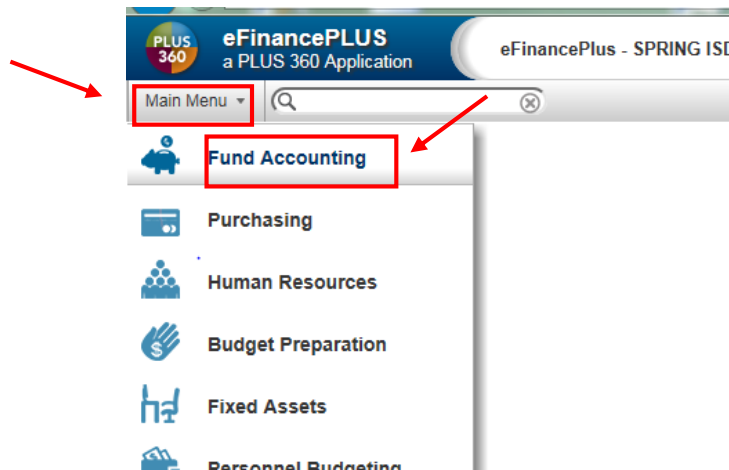
## eFinance Fund Accounting

Within eFinance Fund Accounting you have the ability to run reports, enter Batch Budget Transfers and approve the transfers if it's applicable to your job. These sections will walk you through the basic steps on how each process works.

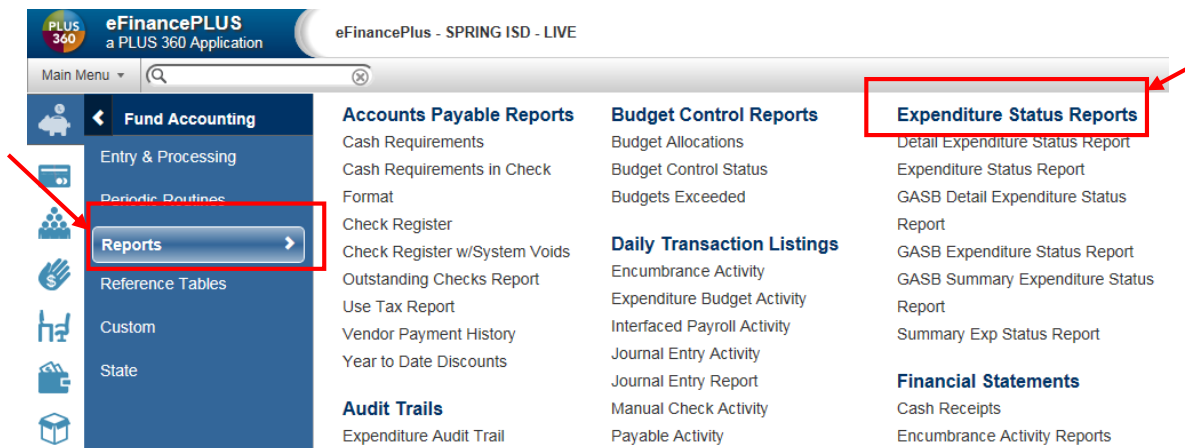
### Detail Expenditure Status Report (Budget Summary Report)

This report gives you total information based on current budget, period expenditures, pre-encumbrances/ encumbrances and an available balance based on specific criteria entered by the end user. This report does not give you detail line by line but is a good report to run prior to entering a requisition to check your available balance.

1. Click **Main Menu**. Click **Fund Accounting**.



2. Click **Reports**. Click **Detail Expenditure Status Report**.





3. The Report Criteria will come up blank. Make your selection based on the information you need from eFinance. Below is an example of the basic type of report you can run.
  - a. **Fund** - Select from the drop down box the current **Fiscal Year Fund**.
  - b. **Project Code** – Last two digits of your campus/department budget code.
  - c. **Account Code** – Enter “>6200”.
  - d. Click **OK**.

Date: 05/02/2016 Period: 11/16

**Report Information**  
 This report will print expenditure status by fund, organization, and account number.

**Report Criteria**

Fund	1996 - GENERAL FUND
FUNCTION	
ORGANIZATION	
PROGRAM	
PROJECT	01
BUDGET UNIT	
Account	>6200

**Additional Criteria**

Year \*   
 Period \*   
 Pre-encumbrance Detail   
 Print Key Organization

4. The additional criteria at the bottom of the screen will allow you to narrow down your report even more.
  - a. **Year** – Current fiscal year defaults in.
  - b. **Period** – Current period defaults in.
  - c. **ALWAYS CHECK** – “Include Pre-Encumbrance Detail” so your purchase requisitions are included on the report.
  - d. Click **OK**.

Date: 05/02/2016 Period: 11/16

**Report Information**  
 This report will print expenditure status by fund, organization, and account number.

**Report Criteria**

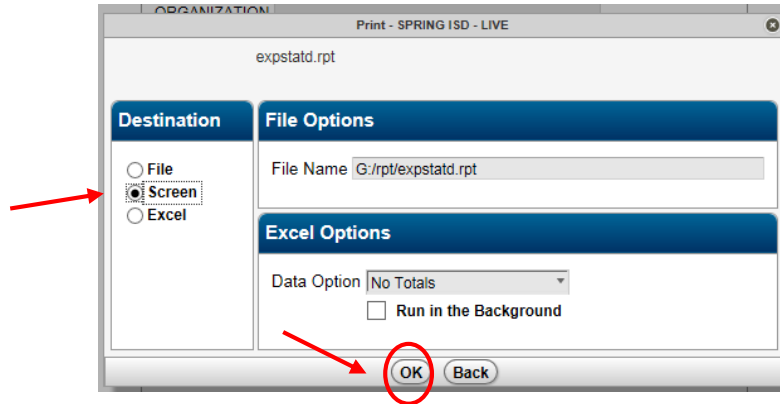
Fund	1996 - GENERAL FUND
FUNCTION	
ORGANIZATION	
PROGRAM	
PROJECT	01
BUDGET UNIT	
Account	>6200

**Additional Criteria**

Year \*   
 Period \*   
 Pre-encumbrance Detail   
 Print Key Organization

Your Detail Expenditure Status Report will show pre-encumbrance included if you checked the box to include them. These are your purchase requisitions not converted to a purchase order and will be included in your total encumbrance outstanding.

- The report will default to the screen or you have the option to send it to Excel, click **OK**.



### Sample Report

This sample report was created using the screen option and converting to a PDF file.

SUNGARD K12 EDUCATION  
DATE - 05/02/2016  
TIME: 14:00:20

SPRING ISD  
DETAIL EXPENDITURE STATUS REPORT  
(PREENCUMBRANCES INCLUDED)

PAGE NUMBER: 3  
EXPSTALL

SELECTION CRITERIA: orgn.fund='1996' and orgn.orgn4='01' and expledgr.accounts='6200'  
ACCOUNTING PERIOD: 11/16

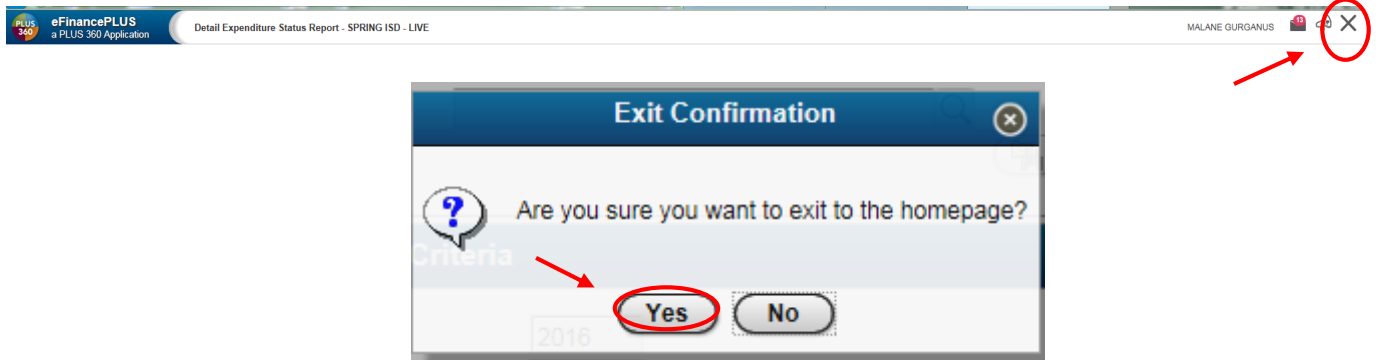
SORTED BY: FUND,FUNCTION,ORGANIZATION,ACCOUNT  
TOTALLED ON: FUND,FUNCTION,ORGANIZATION  
PAGE BREAKS ON: FUND

FUND - 1996 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
1996-12-001-99-01 6249.00 SPRING HS CONTRACTED MAINT	.00	.00	.00	.00	.00
1996-12-001-99-01 6269.00 SPRING HS RENTALS - OPERAT	1,991.00	.00	.00	2,007.88	-16.88
1996-12-001-99-01 6295.00 SPRING HS PRINTING SERVICE	.00	.00	.00	.00	.00
1996-12-001-99-01 6296.00 SPRING HS ALL OTHER RENTAL	217.00	.00	.00	216.66	.34
1996-12-001-99-01 6325.00 SPRING HS BOOKS	.00	.00	.00	.00	.00
1996-12-001-99-01 6325.35 SPRING HS LIBRARY BOOKS	21,820.00	.00	1,056.19	18,405.74	2,358.07
1996-12-001-99-01 6329.00 SPRING HS MAGAZINES	330.00	.00	327.17	.00	2.83
1996-12-001-99-01 6395.00 SPRING HS AUDIO VISUAL SUP	.00	.00	.00	.00	.00
1996-12-001-99-01 6397.00 SPRING HS COMPUTER/PRINTER	.00	.00	.00	.00	.00
1996-12-001-99-01 6399.00 SPRING HS GENERAL SUPPLIES	4,767.00	.00	2,074.07	2,524.12	168.81
1996-12-001-99-01 6411.00 SPRING HS TRAVEL - STAFF	.00	.00	.00	.00	.00
TOTAL ORGANIZATION - SPRING HS	29,125.00	.00	3,457.43	23,154.40	2,513.17
TOTAL FUNCTION - INSTRUCTIONAL RESOURCES &	29,125.00	.00	3,457.43	23,154.40	2,513.17
1996-13-001-99-01 6239.00 SPRING HS ESC REGION SERVI	2,950.00	.00	726.00	1,180.00	44.00
1996-13-001-99-01 6299.00 SPRING HS MISC CONTRACT SE	.00	.00	.00	.00	.00
1996-13-001-99-01 6325.00 SPRING HS BOOKS	.00	.00	.00	.00	.00
1996-13-001-99-01 6399.00 SPRING HS GENERAL SUPPLIES	.00	.00	.00	.00	.00
1996-13-001-99-01 6411.00 SPRING HS TRAVEL - STAFF	12,071.00	.00	1,090.02	6,670.32	4,310.66
1996-13-001-99-01 6411.12 SPRING HS SPEECH	.00	.00	.00	.00	.00
1996-13-001-99-01 6411.19 SPRING HS MATH	.00	.00	.00	.00	.00
1996-13-001-99-01 6411.21 SPRING HS SCIENCE	.00	.00	.00	.00	.00
1996-13-001-99-01 6411.70 SPRING HS TRAVEL OUT-OF-ST	7,541.00	.00	.00	.00	.00
1996-13-001-99-01 6495.16 SPRING HS FOREIGN LANGUAGE	.00	.00	.00	.00	.00
1996-13-001-99-01 6495.17 SPRING HS ART	.00	.00	.00	.00	.00
1996-13-001-99-01 6495.50 SPRING HS MISCELLANEOUS	.00	.00	.00	.00	.00
1996-13-001-99-01 6495.51 SPRING HS MISCELLANEOUS	.00	.00	.00	.00	.00
1996-13-001-99-01 6495.52 SPRING HS MISCELLANEOUS	.00	.00	.00	.00	.00
1996-13-001-99-01 6499.00 SPRING HS MISCELLANEOUS OP	78.00	.00	.00	.00	78.00
TOTAL ORGANIZATION - SPRING HS	21,640.00	.00	5,061.02	7,850.32	8,728.66
TOTAL FUNCTION - CURR DEV & INSTRUC STAFF	21,640.00	.00	5,061.02	7,850.32	8,728.66
1996-23-001-99-01 6244.00 SPRING HS AUDIO VISUAL EQU	.00	.00	.00	.00	.00
1996-23-001-99-01 6269.00 SPRING HS RENTALS - OPERAT	19,706.00	.00	1,259.75	18,170.44	275.81
1996-23-001-99-01 6295.00 SPRING HS PRINTING SERVICE	2,399.00	.00	28.00	2,368.66	2.34
1996-23-001-99-01 6296.00 SPRING HS ALL OTHER RENTAL	1,090.00	.00	108.83	980.47	.70
1996-23-001-99-01 6299.00 SPRING HS MISC CONTRACT SE	5.00	.00	.00	.00	5.00
1996-23-001-99-01 6325.00 SPRING HS BOOKS	.00	.00	.00	.00	.00
1996-23-001-99-01 6329.00 SPRING HS MAGAZINES	.00	.00	.00	.00	.00

Report is totaled by function

6. Click the X in the top right hand corner of the screen. Click Yes to confirm and exit to the homepage.



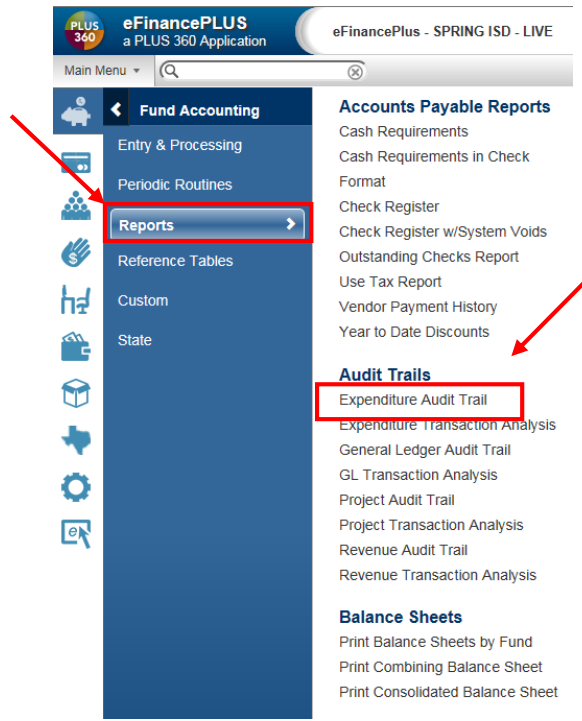
## Expenditure Audit Trail (Budget Detail Report)

Previously called Detail Expenditure Budget Report; this report will give you detail information including current budget, expenditures, pre-encumbrances, encumbrances and a cumulative balance based on specific criteria entered by the end user.

1. Click **Main Menu**. Click **Fund Accounting**.



2. Click **Reports**. Click **Expenditure Audit Trail**.

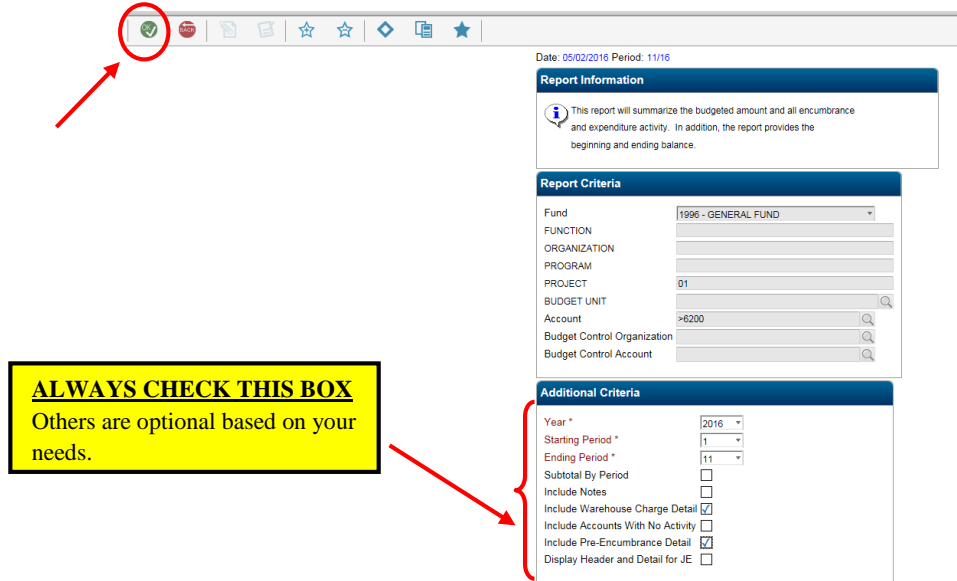


3. The Report Criteria will come up blank. Make your selection based on the information you need from eFinance. Below is an example of the basic type of report you can run.

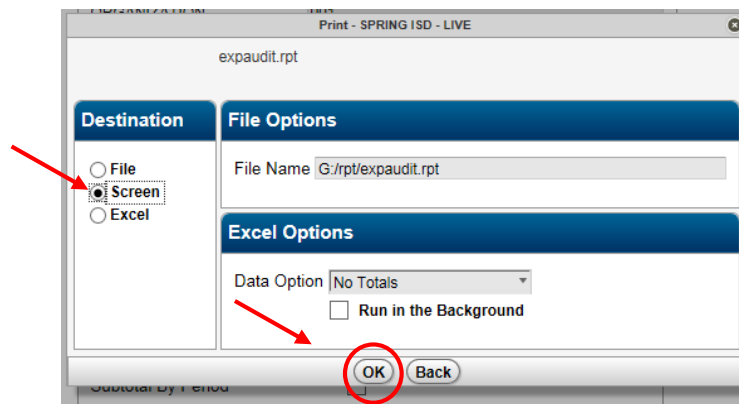
- a. **Fund** - Select from the drop down box the current **Fiscal Year Fund**.
- b. **Project Code** – Last two digits of your campus/department budget code.
- c. **Account Code** – Enter “>6200”.
- d. Click **OK**.

The criteria in this screen can be selective on specific functions, accounts, etc. If left blank, the system will print the entire list of budget and accounts the end user running the report has security access to.

4. The additional criteria at the bottom of the screen are now available for you to narrow down your report even more.
  - a. **Year** – Current fiscal year defaults in
  - b. **Starting Period** – Always defaults to 1. Can be changed.
  - c. **Ending Period** – Always defaults to current period. Can be changed.
  - d. Check any of the additional criteria boxes to include those in your report.  
**ALWAYS CHECK** – “Include Pre-Encumbrance Detail” so your purchase requisitions are included on the report.
  - e. Click **OK**.



5. The report will default to the screen or you have the option to send it to Excel, click **OK**.



# Sample Report

These sample reports were created using the screen option and converting to a PDF file.

SUNGARD K12 EDUCATION  
 DATE: 05/02/2016  
 TIME: 09:44:55

SPRING ISD  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1  
 AUDIT21

SELECTION CRITERIA: orgn.fund='1996' and orgn.orgn2='001' and  
 ACCOUNTING PERIODS: 1/16 THRU 11/16

**Budget -**  
 Original amount posted on 7/1 and reflecting any amendments or transfers.

**Expenditures -**  
 Paid amounts, or if a minus figure, amounts reimbursed (i.e. activity fund reimbursements to your budget.

**Encumbrances**  
 Purchase orders and purchase requisitions not paid but reserved from your budget funds.

SORTED BY: FUND,FUNCTION,ORGANIZATION,  
 TOTALED ON: FUND,FUNCTION,ORGANIZATION  
 PAGE BREAKS ON: FUND  
 FUND - 1996 - GENERAL FUND  
 BUDGET UNIT - 1996110011101 - SPRING HS

ACCOUNT DATE	T/C	PO NUMBER	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
1996-11-001-11-01-1996110011101 - SPRING HS									
6399.00				GENERAL SUPPLIES	.00	.00	.00	BEGINNING BALANCE	
07/01/15	11-1				27,624.00			POSTED FROM BUDGET SYSTEM	
07/13/15	25-1		43		-970.00			BUY OFFICE BUDGETS	
07/13/15	25-1		44		-262.00			BUY ART BUDGETS	
07/15/15	19-1		I071415A			91.69		Requisition 12114	
08/05/15	19-2		I080415A			173.67		Requisition 12325	
08/11/15	17-2	P1600954-01		30007 SCHOOL SPECIALTY			112.20	CRAFT STICKS PACKAGE	
08/11/15	17-2	P1600954-02		30007 SCHOOL SPECIALTY			15.00	SHIPPING	
08/14/15	17-2	P1601060-01		30064 DEMCO INC			2,796.00	UXL POWER BAR CHARGING TA	
08/14/15	17-2	P1601060-02		30064 DEMCO INC			140.00	SHIPPING	
08/19/15	19-2		I180815			674.35		Requisition 12637	
08/26/15	21-2		V206070	36671 DANIEL OFFICE PR		91.84			
08/27/15	19-2		I150824			66.33		Requisition 12828	
08/31/15	19-2		I150828			54.58		Requisition 13032	
09/03/15	19-3		I150902			149.38		Requisition 13161	
09/11/15	19-3		I150910			18.13		Requisition 13374	
09/11/15	24-3		CR160903			-173.67		SHS	
09/11/15	24-3		CR160903			-91.69		SHS	
09/11/15	24-3		CR160903			-674.35		SHS	
09/17/15	24-3		CR160907			-158.17		SPRING HS	
09/23/15	21-3		V206433	36671 DANIEL OFFICE PR		12.46	.00		
09/23/15	21-3		V206433	36671 DANIEL OFFICE PR		9.73	.00		
09/23/15	21-3	P1600954-01	720724	30007 SCHOOL SPECIALTY		112.20	-112.20	CRAFT STICKS PACKAGE OF 1	
09/23/15	21-3	P1600954-02	208115010772	30007 SCHOOL SPECIALTY		.00	-15.00	SHIPPING	
09/25/15	19-3		I150923			68.11		Requisition 13710	
09/30/15	17-3	P1602589-01		31011 SULLIVAN SUPPLY			328.50	PEN DIVIDER	
09/30/15	17-3	P1602589-02		31011 SULLIVAN SUPPLY			8.75	PACKING CHARGE	
09/30/15	17-3	P1602589-03		31011 SULLIVAN SUPPLY			30.00	SHIPPING	
10/01/15	17-4	P1602654-01		30064 DEMCO INC			69.90	KOSS PERSONAL ST	
10/01/15	17-4	P1602654-02		30064 DEMCO INC			7.95	SHIPPING	
10/07/15	21-4		V206703	36671 DANIEL OFFICE PR		19.24	.00		
10/07/15	21-4	P1601060-01	V206705	30064 DEMCO INC		2,796.00	-2,796.00	UXL POWER BAR CHARGING TA	
10/07/15	21-4	P1601060-02	V206705	30064 DEMCO INC		140.00	-140.00	SHIPPING	
10/13/15	19-4		I151012			91.69		Requisition 14308	
10/28/15	19-4		I102715A			405.75		Requisition 14736	
10/28/15	21-4		V207060	36671 DANIEL OFFICE PR		117.30	.00		

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

## Sample Report

SUNGARD K12 EDUCATION  
DATE: 05/02/2016  
TIME: 09:54:28

SPRING ISD  
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 15  
AUDIT21

SELECTION CRITERIA: orgn.fund='1996' and orgn.orgn1='11' and expLedgr.account>'6299'  
ACCOUNTING PERIODS: 1/16 THRU 11/16

SORTED BY: FUND,FUNCTION,ORGANIZATION,ACCOUNT

TOTALED ON: FUND,FUNCTION,ORGANIZATION

PAGE BREAKS ON: FUND

FUND - 1996 - GENERAL FUND  
BUDGET UNIT - 1996110011101 - SPRING HS

ACCOUNT DATE	T/C	PO NUMBER	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
6399.57	MISCELLANEOUS				.00	.00	.00	BEGINNING BALANCE	
07/01/15	11-1				373.00			POSTED FROM BUDGET SYSTEM	
08/18/15	25-2		194		125.00			FUTURE EXPENSES	
<b>TOTAL</b>	<b>MISCELLANEOUS</b>				<b>498.00</b>	<b>.00</b>	<b>.00</b>		<b>498.00</b>
6399.58	MISCELLANEOUS				.00	.00	.00	BEGINNING BALANCE	
07/01/15	11-1				709.00			POSTED FROM BUDGET SYSTEM	
10/15/15	17-4	P1603144-01		11001 SPRING HS (ACTIV		166.42	166.42	REIMBURSEMENT FOR AQUATIC	
10/15/15	17-4	P1603146-01		11001 SPRING HS (ACTIV		165.83	165.83	REIMBURSEMENT FOR AQUATIC	
10/21/15	21-4	P1603144-01	V207010	11001 SPRING HS (ACTIV		166.42	-166.42	TANK SUPPLIES 10/7	
10/21/15	21-4	P1603146-01	V207010	11001 SPRING HS (ACTIV		165.83	-165.83	SCI AQUATIC TANK SUPP	
11/09/15	17-5	P1603995-01		11001 SPRING HS (ACTIV		104.37	-104.37	REIMBURSEMENT FOR SUPPLIE	
11/11/15	21-5	P1603995-01	V207484	11001 SPRING HS (ACTIV			-104.37	REIMBURSEMENT FOR SUPPLIE	
11/16/15	17-5	P1604200-01		11001 SPRING HS (ACTIV			44.98	REIMBURSEMENT FOR TANK HE	
11/20/15	21-5	P1604200-01	V207674	11001 SPRING HS (ACTIV		44.98	-44.98	REIM TANK HEAT 10/24	
01/14/16	17-7	P1605496-01		30044 CAROLINA BIOLOGI			40.38	PREGNANT DOGFISH SHARK -	
01/14/16	17-7	P1605496-02		30044 CAROLINA BIOLOGI			46.32	MALE DOGFISH SHARK - 2267	
01/14/16	17-7	P1605496-03		30044 CAROLINA BIOLOGI			10.00	SHIPPING	
02/10/16	21-8	P1605496-01	V208820	30044 CAROLINA BIOLOGI		40.38	-40.38	PREGNANT DOGFISH SHARK -	
02/10/16	21-8	P1605496-02	V208820	30044 CAROLINA BIOLOGI		46.32	-46.32	MALE DOGFISH SHARK - 2267	
02/10/16	21-8	P1605496-03	V208820	30044 CAROLINA BIOLOGI		16.33	-16.33	SHIPPING	
05/02/16	P	R1611165-01		11001 SPRING HS (ACTIV	70.00	584.62	112.33	REIMBURSEMENT FOR AQUATIC	12.05
<b>TOTAL</b>	<b>MISCELLANEOUS</b>				<b>70.00</b>	<b>584.62</b>	<b>112.33</b>		<b>12.05</b>
6399.6A	MISCELLANEOUS				.00	.00			
07/01/15	11-1				1,058.00				
07/13/15	25-1		43		142.00				
08/18/15	25-2		194		-500.00				
10/20/15	19-4	I151016							
11/04/15	21-5	V207215		36671 DANIEL OFFICE PR					
11/04/15	21-5	V207215		36671 DANIEL OFFICE PR					
03/30/16	21-9	V209597		36671 DANIEL OFFICE PR					
<b>TOTAL</b>	<b>MISCELLANEOUS</b>				<b>700.00</b>				

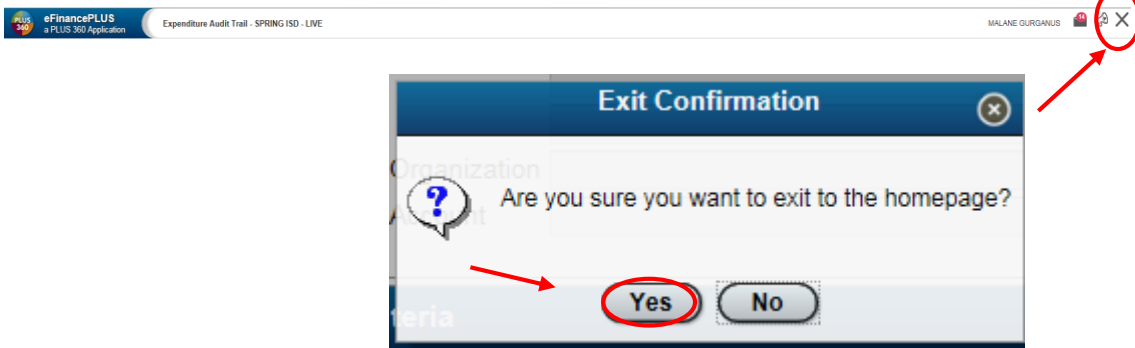
\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

**Cumulative Balance**  
"Unencumbered" or amount of budget funds left you can still spend.

Purchase Requisitions not yet converted to a purchase order show up on your Expenditure Audit Trail report at the bottom of each account detail where applicable. They will be indented and identified with an "R" number.

Remember purchase requisitions only display if you check the "Include Pre-Encumbrance Detail" checkbox when running your reports. **ALWAYS CHECK THIS BOX!!** Otherwise, you will **NOT** have an accurate picture of what is left in your budget to spend for the current fiscal year if you still have requisitions not converted to a purchase order.

- Click the **X** in the top right hand corner of the screen. Click **Yes** to confirm and exit to the homepage.



# Instructions for Printing Prior Year Budget Reports

SPRING ISD - LIVE

MARY WELCH

Date: 07/01/2016 Period: 1/17

### Printing Prior Year Summary Expenditure Budget Report

(eFinance calls this the Detail Expenditure Status Report)

**Report Information**  
 This report will print expenditure status by fund, organization, and account number.

**Report Criteria**

Fund: 1996 - GENERAL FUND  
 FUNCTION:  
 ORGANIZATION:  
 PROGRAM:  
 PROJECT: 01  
 BUDGET UNIT:  
 Account: >6200

**Additional Criteria**

Year \*: 2016  
 Period \*: 13  
 Pre-encumbrance Detail:   
 Print Key Organization:

Fill in Report Criteria as you normally would for the current year report, except that the Fund number needs to have the prior fiscal year number attached.  
 So for a General Fund report, instead of entering 1997 for the current year reports, you would enter prior year, 1996.

Fill in these fields as you normally would for the current year:  
 Project: Your budget project number  
 Account: >6200

Select the prior fiscal year-end: 2016

Select Period 13 to include all your year-end close transactions in order to get your most up-to-date prior year-end balances.  
 Period 13 is the year-end close period where all remaining transactions for the prior year are entered after June 30th by the Finance department.

SPRING ISD - LIVE

MARY WELCH

**Printing Prior Year Detail Expenditure Budget Report**

(eFinance calls this the Expenditure Audit Trail)

**Report Information**  
 This report will summarize the budgeted amount and all encumbrance and expenditure activity. In addition, the report provides the beginning and ending balance.

**Report Criteria**

Fund: 1996 - GENERAL FUND  
 FUNCTION:  
 ORGANIZATION:  
 PROGRAM:  
 PROJECT: 01  
 BUDGET UNIT:  
 Account: >6200  
 Budget Control Organization:  
 Budget Control Account:

**Additional Criteria**

Year \*: 2016  
 Starting Period \*: 1  
 Ending Period \*: 13  
 Subtotal By Period:   
 Include Notes:   
 Include Warehouse Charge Detail:   
 Include Accounts With No Activity:   
 Include Pre-Encumbrance Detail:   
 Display Header and Detail for JE:

Fill in Report Criteria as you normally would for the current year, except that the Fund number needs to have the prior fiscal year number attached.  
 So for a General Fund report, instead of entering 1997 for the current year reports, you would enter prior year, 1996.

Fill in these fields as you normally would for the current year:  
 Project: Your budget project number  
 Account: >6200

Select the prior fiscal year-end: 2016

Select Starting Period 1 and Ending Period 13 to include all your prior year transactions and in order to get your most up-to-date prior year-end balances.  
 Period 13 is the year-end close period where all remaining transactions for the prior year are entered after June 30th by the Finance department.

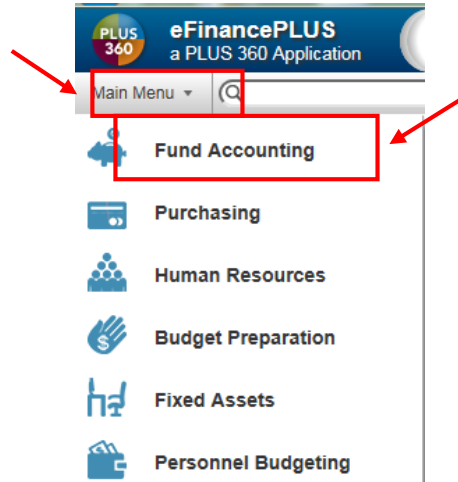
Do not check "Include pre-Encumbrances Detail" box as there are no purchase requisitions left in prior year. You only check this in the current year. Note - if you accidentally check it, you will get an error message and will have to un-check it.



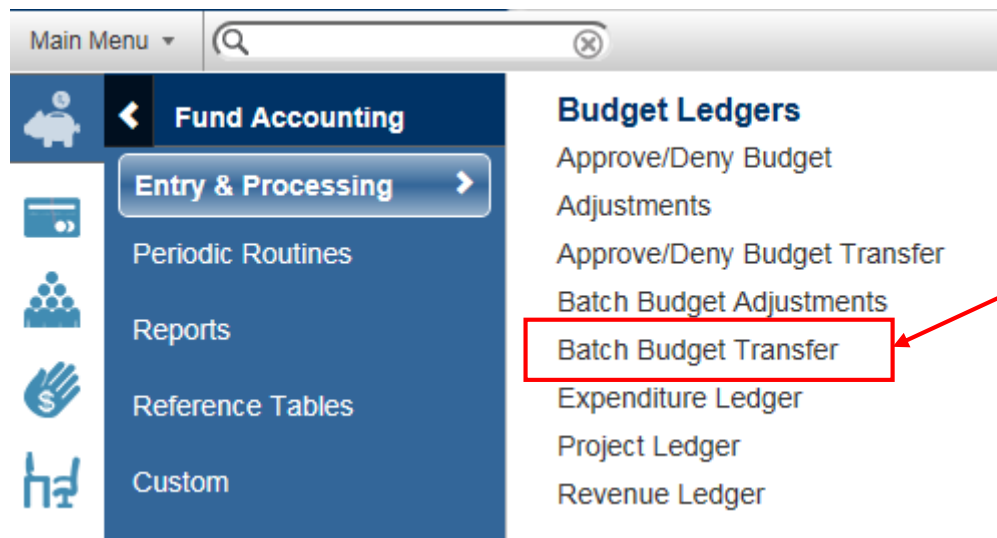
## Batch Budget Transfer

This is a request to move funds from one account to another based on criteria and an approval process.

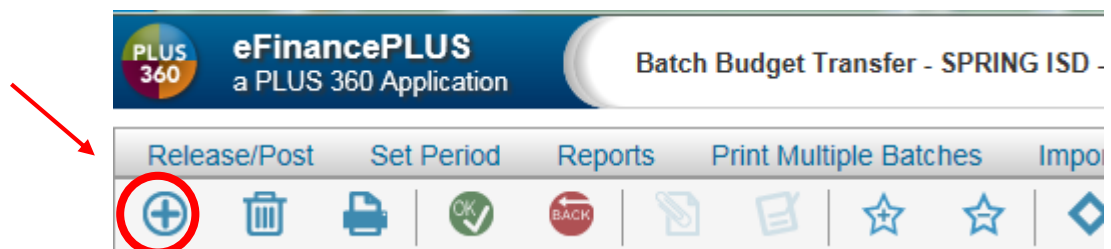
1. Click **Main Menu**. Click **Fund Accounting**.



2. Click **Batch Budget Transfer**.



3. Click the + (Plus) sign to start a new Budget Transfer.



4. The current date, period and entered by will default in. You will begin entering your information starting with the **Control Number**. This information will come from the batch log sheet using the following format:

- a. Example: B1603001
  - B=Budget
  - 16=Fiscal Year
  - 03=Project Code
  - 001=Beginning number (001,002,003)
- b. **Transfer Number** will default in.
- c. Click the drop down arrow and select the appropriate **Approval Group**.
- d. Enter a description.
- e. Click **OK**. This will take you to the Budget Unit/Account area.

Set Period

Date: 04/27/2016 Period: 9/16

Entered By mgurganu Control Number \* B1603001 Transfer Number \* 1309

Continuous

APPROVAL GROUP \* SPRING HS - SPRING HIGH SCHOOL

Description COVER NEGATIVE BALANCES

BUDGET UNIT	Account	Description	From Amount	To Amount	

5. Complete the following criteria:

- a. Enter **Budget Unit** and tab over or click in the **Account** field. Enter the account number. **(If error message occurs see Exhibit A and B on the next page).**
- b. Enter the **From Amount** using **WHOLE NUMBERS ONLY.**
- c. Tab over or click on the second line item and enter the **BUDGET UNIT** and **Account** number. **(If error message occurs see Exhibit A and B on the next page).**
- d. Enter the **To Amount** using **WHOLE NUMBERS ONLY.**
- e. Verify the **Total Exp** (Total Expenditures) is balanced.
- f. Click **OK** to save the Batch Budget Transfer. You will get a message stating “Record Added” at the top of the page. Click the **Back** button to proceed with the next step.

Insert Row Delete Row Expenditure Ledger Revenue Ledger

Date: 04/27/2016 Period: 9/16

Continuous

Entered By: mgurganu Control Number: B1603001 Transfer Number: 1309

APPROVAL GROUP: SPRING HS - SPRING HIGH SCHOOL

Description: COVER NEGATIVE BALANCES

BUDGET UNIT	Account	Description	From Amount	To Amount
1996110011101	6399.00		100.00	0.00
1996110011101	6329.00		0.00	100.00

**\*\*REMINDER\*\***

**USE WHOLE NUMBERS ONLY  
WHEN ENTERING “FROM/TO”  
AMOUNTS**

Balance Information

Organization Title SPRING HS

Total Exp	100.00	100.00
Total Rev	0.00	0.00

**EXHIBIT A**

Insert Row		Delete Row		Expenditure Ledger		Revenue Ledger	
Date: 04/27/2016 Period: 9/16							
							<input checked="" type="checkbox"/> Continuous
Entered By	mgurganu	Control Number *	B1603002	Transfer Number *	1310		
APPROVAL GROUP *	SPRING HS - SPRING HIGH SCHOOL						
Description	COVER NEGATIVE BALANCES						
BUDGET UNIT	Account	Description	From Amount	To Amount			
1996510011101		Not on organization chart or no security access	0.00	0.00			

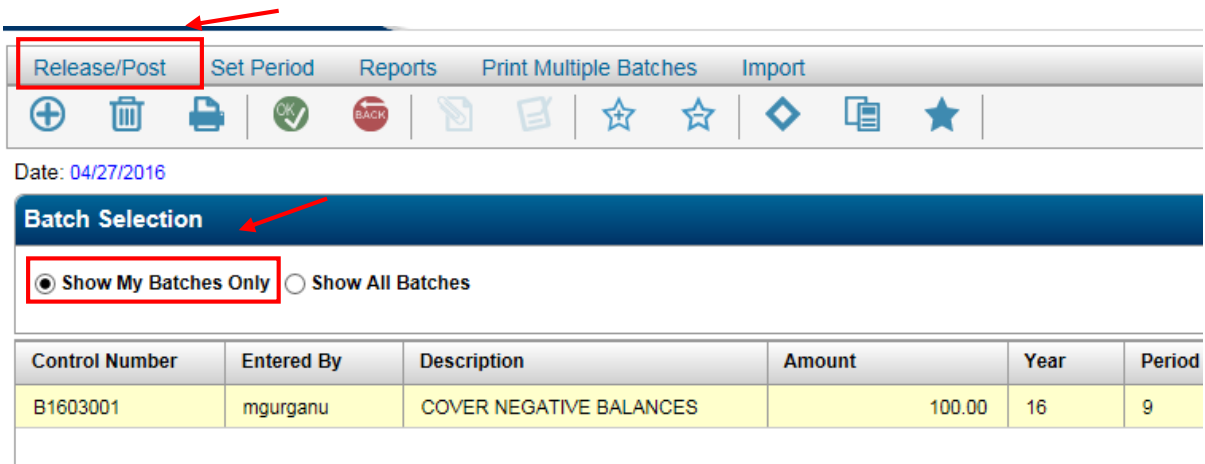
**EXHIBIT B**

Insert Row		Delete Row		Expenditure Ledger		Revenue Ledger	
Date: 04/27/2016 Period: 9/16							
							<input checked="" type="checkbox"/> Continuous
Entered By	mgurganu	Control Number *	B1603002	Transfer Number *	1310		
APPROVAL GROUP *	SPRING HS - SPRING HIGH SCHOOL						
Description	COVER NEGATIVE BALANCES						
BUDGET UNIT	Account	Description	From Amount	To Amount			
1996110011101	6411.XD	Not on chart of accounts or no security access	0.00	0.00			

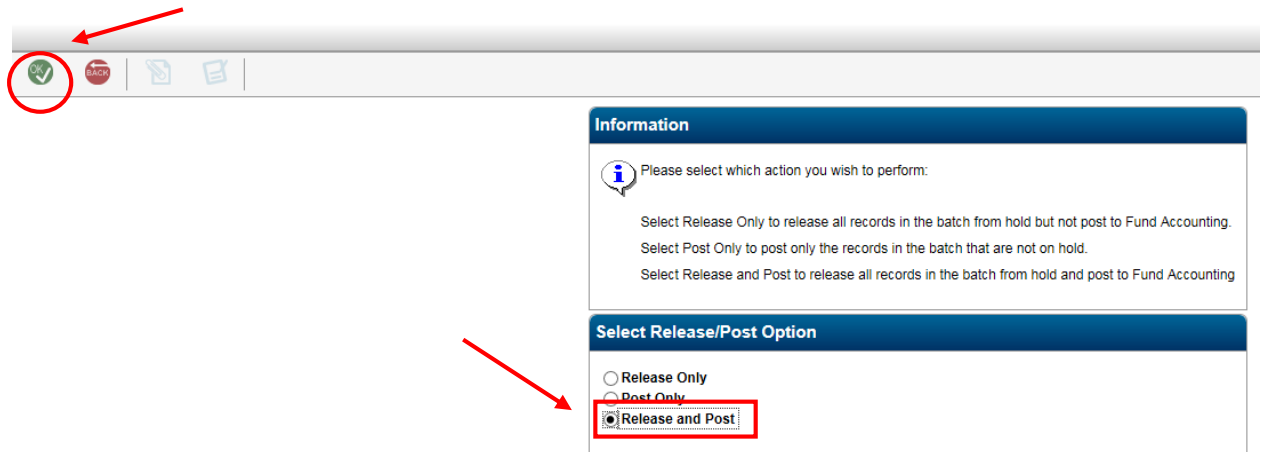
If you receive either error message from **Exhibit A** or **B** the system is indicating either the **Budget Unit/Account** is not setup or you do not have security access to use the **Budget Unit/Account**.

Please contact the Budget Coordinator at the Office of Financial Services to discuss the error message and determine if the **Budget Unit/Account** number needs to be setup or added to your existing security.

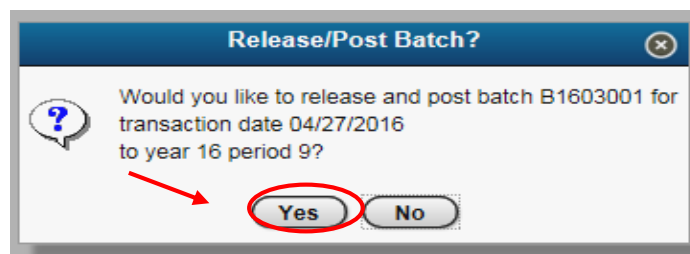
6. You must **Release/Post** the batch to initiate the approval process.
  - a. Click the **BACK** button to return to the main **Batch Budget Transfer** screen where you initiated your transfer.
  - b. Select the radio button option **Show My Batches Only**. This will eliminate all the batches with the exception of the person logged in to eFinance.
  - c. If more than one batch exists, highlight the batch by clicking on the line.
  - d. Select the **Release/Post** option on the left side of the screen.



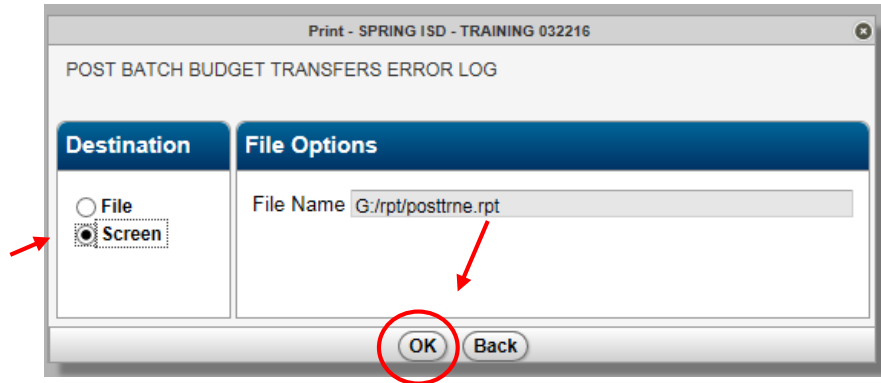
7. The eFinance system defaults to the **Release and Post** option. Confirm this is selected on your screen. Click **OK**.



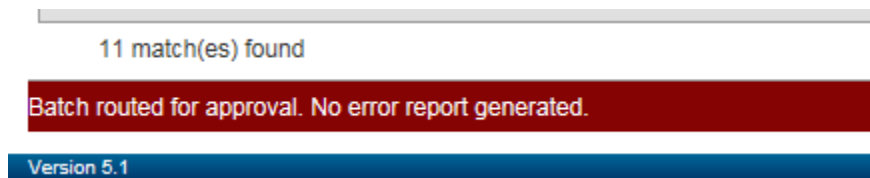
8. Verify the batch control number; transaction date and year are correct, click **Yes**.



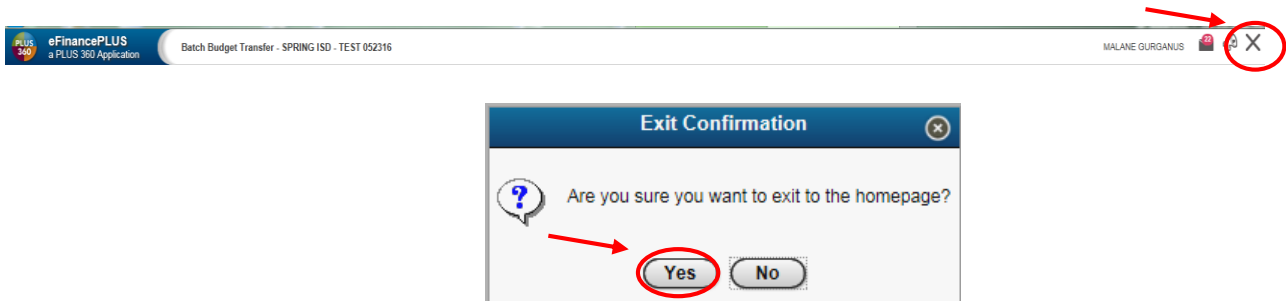
9. Click **OK**. A report will only be generated if there are errors.



10. This will return you to the **Batch Budget Transfer** screen and should display this message in the lower left corner of your screen. Once the transfer has been approved it will automatically post to the ledger to correct the negative balance or be available for use as needed.



11. Click the **X** in the top right hand corner. Click **Yes** to confirm and exit to the homepage.



12. To verify the status of your transfer:

- a. Highlight the budget transfer.
- b. At the bottom of the screen the Status/Hold Status will reflect Review.

Status	Transfer Number	Period/Yr	Description	Amount	Hold Status
Review	1310	9 /16	COVER NEGATIVE BALANCES	100.00	Review

## Batch Budget Transfer Approval Process

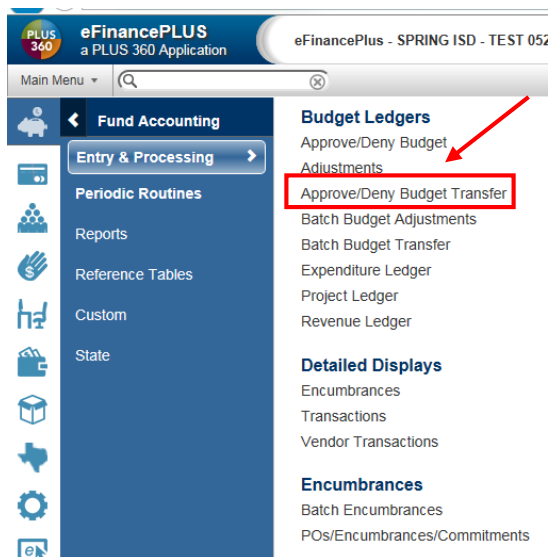
The approvals for Batch Budget Transfers are associated with a Workflow process that sends automatic notifications when a batch is released and posted in eFinance. The approver will receive notifications via email or through the Activities Panel when logged in to eFinance. There are 3 different ways to access the transfers to approve. The Menu Options are accessed using the homepage, Activities Notification is accessing a link on the panel when logged in to eFinance and the Email Notification has a link that can be copied and pasted in to a browser. Each step is identified in this section. If you are an approver and do not see the Activities panel on your homepage in eFinance please contact Carol Taylor at ext. 6082 or [ctaylo1@springisd.org](mailto:ctaylo1@springisd.org).

### **Menu Options**

1. Click **Main Menu**. Click **Fund Accounting**.



2. Click **Approve/Deny Budget Transfer**.



- This will take you to the approval screen for the Batch Budget Transfers. To view the details of the transfer, click **Open** in the status field below.

Approval Criteria

Approval Criteria \*  
Required  
Control Number

Control Number	Entered By	Description	Amount	Year	Period
B1603001	mgurganu	COVER NEGATIVE BALANCES	100.00	16	11

Status	Transfer Number	Period/Yr	Description	Amount
Open	1827	11/16	COVER NEGATIVE BALANCES	100.00

- Detail of the transfer will be displayed. Once the review is complete, click **Back** to return to the approval process.

Expenditure Ledger Revenue Ledger

Date: 06/07/2016 Period: 11/16

Entered By: mgurganu Control Number \*: B1603001 Transfer Number \*: 1827

APPROVAL GROUP \*: SPRING HS - SPRING HIGH SCHOOL

Description: COVER NEGATIVE BALANCES

Status: Open

BUDGET UNIT	Account	Description	From Amount	To Amount
1996110011101	6399.00		100.00	0.00
1996110011101	6329.00		0.00	100.00

- Click **Approve** to begin the approval process. If you have more than one transfer you can use the **Approve All** option. A green check mark will appear beside the control number. Click **OK**.

eFinancePLUS a PLUS 360 Application Budget Transfer Approvals - SPRING ISD - TEST 052316

Approve Deny Approve All Deny All Clear Activity Needs Correction Approval Status Comments

Date: 06/07/2016

Approval Criteria

Approval Criteria \*  
Required  
Control Number

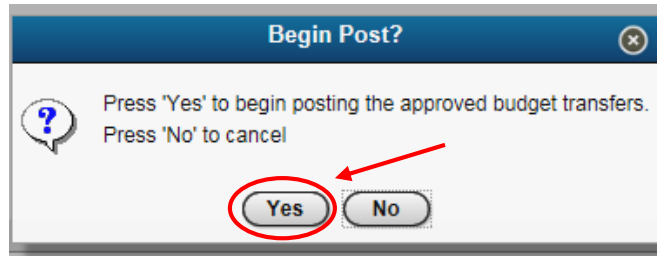
Control Number	Entered By	Description	Amount	Year	Period
B1603001	mgurganu	COVER NEGATIVE BALANCES	100.00	16	11

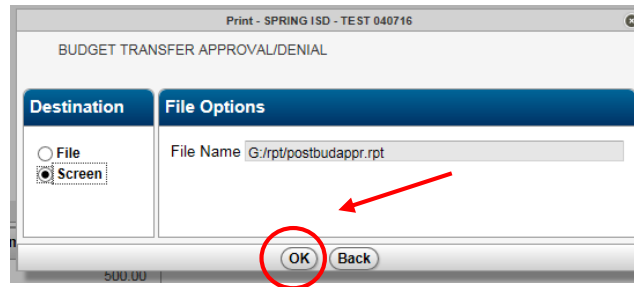
Status	Transfer Number	Period/Yr	Description	Amount
Approved	1827	11/16	COVER NEGATIVE BALANCES	100.00



- Click **Yes** to continue the approval process.



- Click **OK**.



- The **Budget Transfer** posting report will indicate the details of the **Budget Transfer** and the status of **Posted**.

SUNGARD K12 EDUCATION  
DATE: 06/07/2016  
TIME: 10:55:22

SPRING ISD  
BUDGET TRANSFER APPROVAL/DENIAL  
RUN BY: mgurganu

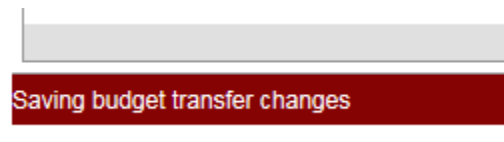
PAGE NUMBER: 1  
MODULE NUM: budapprova1.4g  
INFO: ALL RECORDS

SELECTION CRITERIA: 1=1

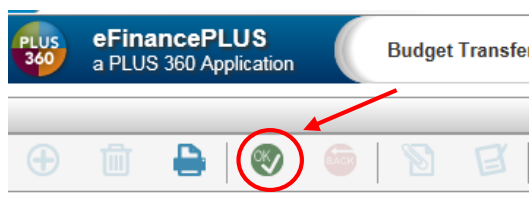
BATCH	TRANSFER NUMBER	BUDGET UNIT	ACCOUNT	DESCRIPTION	FROM AMOUNT	TO AMOUNT	POST STATUS
B1603001	1827	1996110011101	6399.00		100.00	.00	Will be posted
B1603001	1827	1996110011101	6329.00		.00	100.00	Will be posted
	Transfer Number 1827	Posted					

A red arrow points to the 'Posted' status in the third row of the table.

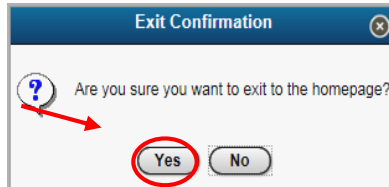
- This message will appear at the bottom of the screen.



- Click **OK** to finish the approval process and post the transfer.



11. Click the X at the top right hand corner of the screen. Click Yes to confirm and exit to the homepage.



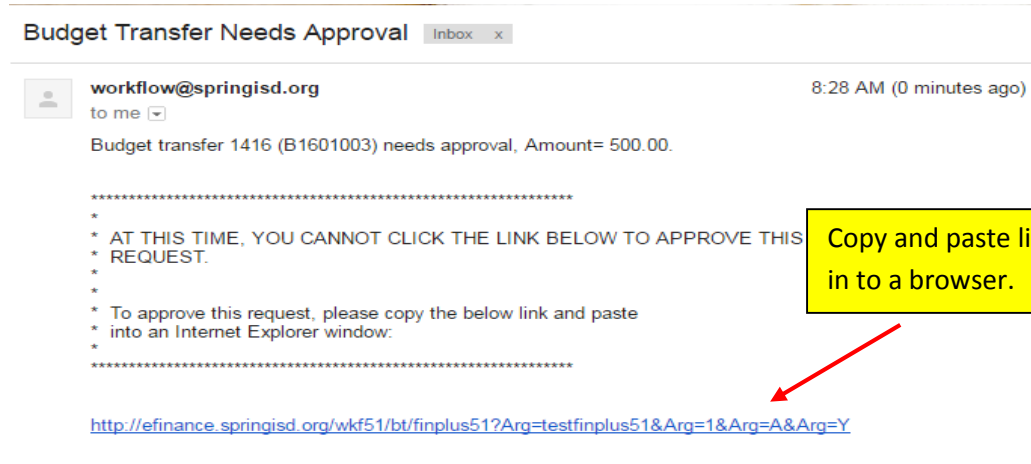
## Activity Page Notification

This notification is sent to the Activities Panel with the information below. You can click on the link under message to access the Batch Budget Transfer window. Once you click the link you can begin your approval process at step 3 on page 16 of the manual.

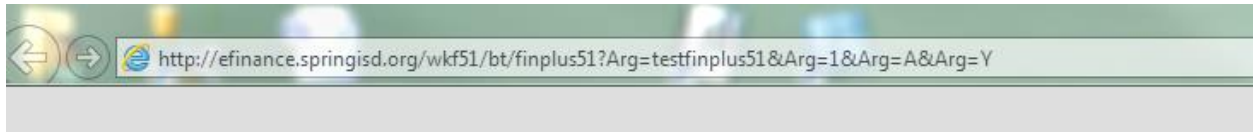
Activities				
<input type="checkbox"/>	Area	Date	From User	Message
<b>1 BUDGET TRANSFER</b>				
<input type="checkbox"/>	BUDGET TRANSFER	2016-04-28 08:28	MALANE GURGANUS	Budget Transfer Needs Approval

## Email Notification

**NOTE: AT THIS TIME, YOU CANNOT CLICK THE LINK IN THE EMAIL TO ACCESS THE BUDGET TRANSFER. YOU MUST COPY AND PASTE THE LINK IN TO A BROWSER.**



1. Copy and paste the link from the email in to Internet Explorer or Chrome.



2. This will take you to the login screen for eFinance. Login with your username and password. This will take you directly to the approval screen for the budget transfer starting at step 3 on page 16 of the manual.

**Login Information**

Domain:

Username:

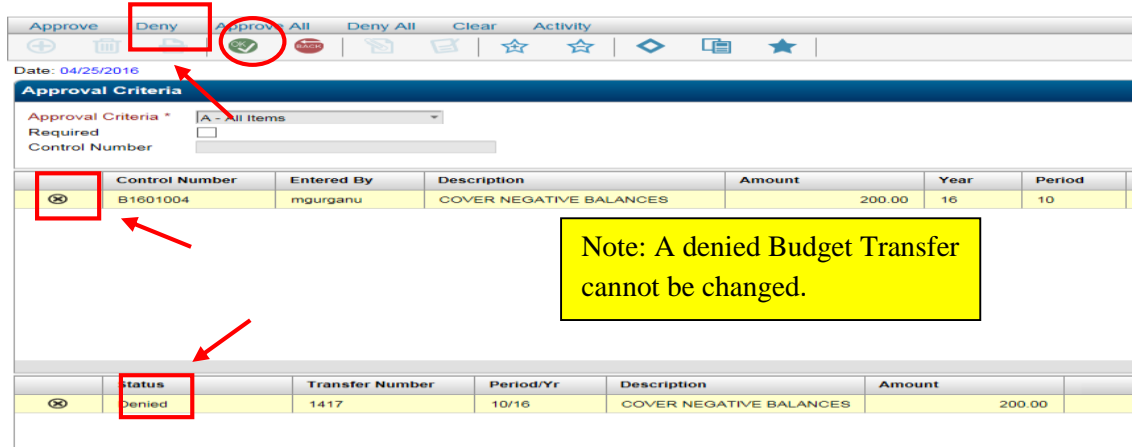
Password:

Database:

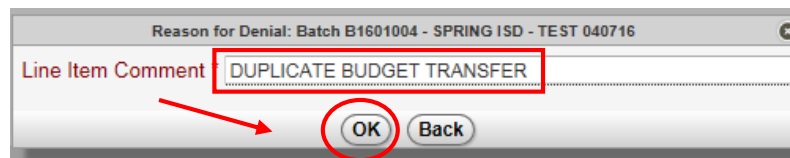
Powered by SunGard K12 Education

## Deny Batch Budget Transfer

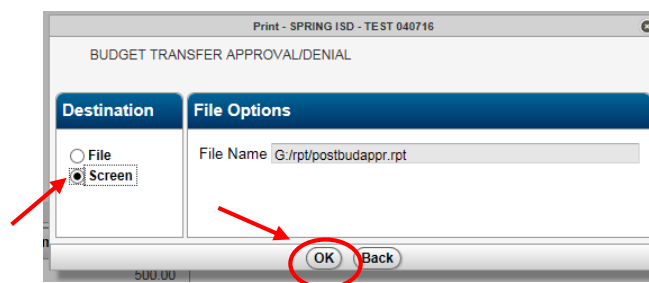
1. Following steps 1 through 3 starting on page 15 to get to the Batch Budget Transfer then continue here to **Deny** the transfer.
  - a. Highlight individual transfer click **Deny** or use the **Deny All** option if you have more than one transfer.
  - b. A black **X** with a circle around it will appear beside the control number and the status changes to **Denied**.
  - c. Click **Ok**.



2. A **Line Item Comment** box will appear on the screen. This box requires you to type in a reason for denial. Enter the information and click **OK**.



3. Click **OK**.



- The Budget Transfer report will indicate the details of the Budget Transfer and the Status of Not Posted and Denied will be reflected.

SUNGARD K12 EDUCATION  
DATE: 04/28/2016  
TIME: 16:04:03

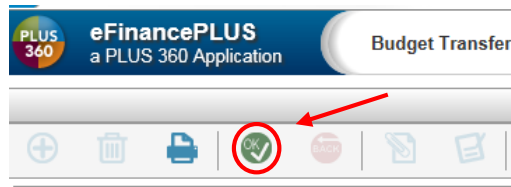
SPRING ISD  
BUDGET TRANSFER APPROVAL/DENIAL  
RUN BY: mgurganu

PAGE NUMBER: 1  
MODULE NUM: budapproval.4g1  
INFO: ALL RECORDS

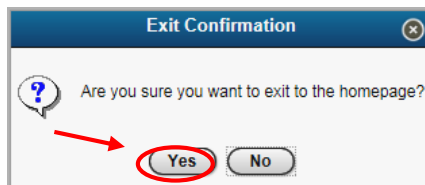
SELECTION CRITERIA: ALL

BATCH	TRANSFER NUMBER	BUDGET UNIT	ACCOUNT	DESCRIPTION	FROM AMOUNT	TO AMOUNT	POST STATUS
B1601004	1417	1996110011101	6399.19		100.00	.00	Not Posted: Denied
B1601004	1417	1996110011101	6399.04		.00	100.00	Not Posted: Denied
B1601004	1417	1996110011101	6399.19		100.00	.00	Not Posted: Denied
B1601004	1417	1996110011101	6399.13		.00	100.00	Not Posted: Denied
*****WARNING***** Transfer Number 1417			Not Posted				

- Click **OK**.



- Click the **X** at the top right hand corner of the screen. Click **Yes** to confirm and exit to the homepage.



## Needs Correction

1. The needs correction option can be used if there is a mistake on the Batch Budget Transfer. To access the Budget Transfer start with step 1 through 3 on page 16 of the manual and continue here.
  - a. Highlight the Budget Transfer you need to send back for corrections.
  - b. Single click on the **Open** status.

Date: 04/29/2016

Approval Criteria

Approval Criteria \* A - All Items

Required

Control Number

Control Number	Entered By	Description	Amount	Year	Period
B1601005	mgurganu	COVER NEGATIVE BALANCES	200.00	16	10
B1601006	mgurganu	COVER NEGATIVE BALANCES	100.00	16	10

Status	Transfer Number	Period/Yr	Description	Amount
Open	1418	10/16	COVER NEGATIVE BALANCES	200.00

2. This gives you the additional options at the top of the screen. Click on **Needs Correction**.

Date: 04/29/2016

Approval Criteria

Approval Criteria \* A - All Items

Required

Control Number

Control Number	Entered By	Description	Amount	Year	Period
B1601005	mgurganu	COVER NEGATIVE BALANCES	200.00	16	10
B1601006	mgurganu	COVER NEGATIVE BALANCES	100.00	16	10

Status	Transfer Number	Period/Yr	Description	Amount
Open	1419	10/16	COVER NEGATIVE BALANCES	100.00

3. A Line Item Comment box will pop up and require you to enter the reason for needing correction. Type the reason in the comment box and click **OK**.

Reason for Requesting Correction: Batch B1601006 - SPRING ISD - TEST 040716

Line Item Comment: \* CHANGE ACCOUNT CODE TO 6399.52

OK Back

- A question mark will appear beside the control number and the **Status** changes to **Needs Correction**. Click **OK** to start the Workflow process sending a notification back to the original requestor.

The screenshot shows a software interface for budget transfer approval. At the top, there is a menu bar with options: Approve, Deny, Approve All, Deny All, Clear, Activity, Needs Correction, Approval Status, and Comments. Below the menu is a toolbar with various icons. A red circle highlights the 'Approve All' icon, and a red arrow points to it from the text above. The date '04/29/2016' is displayed. Under 'Approval Criteria', there is a dropdown menu set to 'A - All Items' and a 'Required' checkbox. Below this is a table with columns: Control Number, Entered By, Description, Amount, Year, and Period. The table contains two rows: one with Control Number 81601005 and another with 81601006. A red box highlights a question mark icon in the first column of the second row, with a red arrow pointing to it. Below the table is another table with columns: Status, Transfer Number, Period/Yr, Description, and Amount. The first row in this table has a question mark icon in the Status column, a red box around the text 'Needs Correction', and a red arrow pointing to it from the text above. The Transfer Number is 1419, Period/Yr is 10/16, and Description is COVER NEGATIVE BALANCES.

- Click **Yes** to start the posting.

The screenshot shows a dialog box titled 'Begin Post?'. It contains a question mark icon and the text: 'Press 'Yes' to begin posting the approved budget transfers. Press 'No' to cancel'. At the bottom of the dialog are two buttons: 'Yes' and 'No'. A red circle highlights the 'Yes' button, and a red arrow points to it from the text above.

- Click **OK**.

The screenshot shows a window titled 'Print - SPRING 1SD - TEST 040716' with a sub-header 'BUDGET TRANSFER APPROVAL/DENIAL'. It has two main sections: 'Destination' and 'File Options'. In the 'Destination' section, there are radio buttons for 'File' and 'Screen', with 'Screen' selected. In the 'File Options' section, there is a text field for 'File Name' containing 'G:/rpt/postbudappr.rpt'. At the bottom of the window are two buttons: 'OK' and 'Back'. A red circle highlights the 'OK' button, and a red arrow points to it from the text above.

- The report shows detail of the actual transfer, **Status – Not Posted: Needs Correction**.

SUNGARD K12 EDUCATION  
 DATE: 04/29/2016  
 TIME: 11:27:44

SPRING ISD  
 BUDGET TRANSFER APPROVAL/DENIAL  
 RUN BY: mgurganu

PAGE NUMBER: 1  
 MODULE NUM: budapprova1.4g1  
 INFO: ALL RECORDS

SELECTION CRITERIA: ALL

BATCH	TRANSFER NUMBER	BUDGET UNIT	ACCOUNT	DESCRIPTION	FROM AMOUNT	TO AMOUNT	POST STATUS
B1601006	1419	1996110011101	6399.6D		100.00		.00 Not Posted: Needs Correction
B1601006	1419	1996110011101	6399.6A		.00		100.00 Not Posted: Needs Correction
*****WARNING***** Transfer Number 1419 Not Posted							

- Click OK. The notification will be sent back to the original requestor to make the corrections.

Control Number	Transfer Number	Description	Amount	Result
				No error(s) occurred

- Click X in the top right hand corner of the screen. Click **Yes** to confirm and exit to the homepage.

eFinancePLUS  
 a PLUS 300 Application

Budget Transfer Approvals - SPRING ISD - TEST 052316

MALANE GURGANUS

Exit Confirmation

Are you sure you want to exit to the homepage?

Yes No

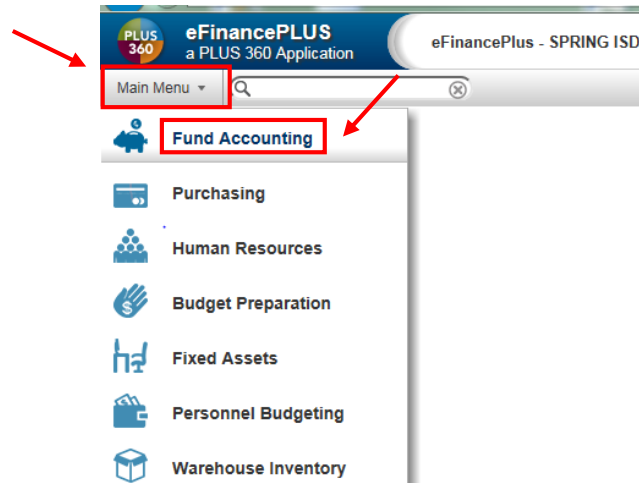


## eFinance – Accounts Payable

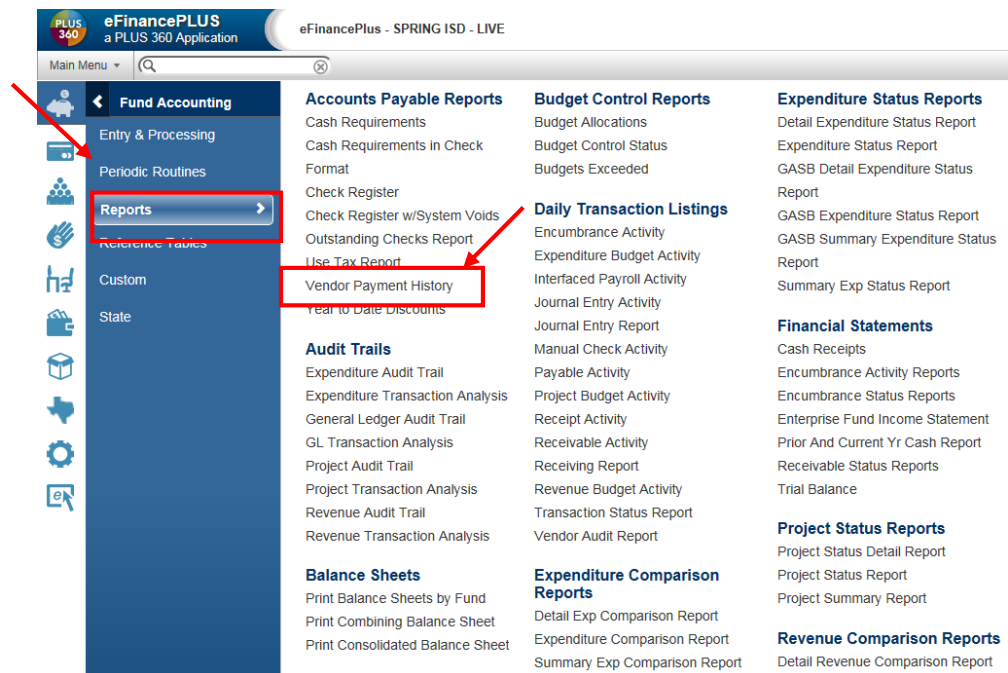
Within eFinance Accounts Payable you have the ability to run reports, query the vendor records and receive goods on line ordered from a Vendor via Purchase Order. Each section will walk you through the basic steps on how each process works.

### Vendor Payment History Report

1. Click **Main Menu**. Click **Fund Accounting**.



2. Click **Reports**. Click **Vendor Payment History**.



3. The Report Criteria will come up blank. Make your selection based on the information you need from eFinance. Below is an example of the basic type of report you can run. The more information you have to search on will help reduce the size of the report.
  - e. **Sort Options** – Select which sort option you want to use, by date is already selected.
  - f. Click **OK**, this opens up the bottom section for additional criteria.
  - g. Select the **Year** from the drop down.
  - h. Enter **Vendor Number** or search for vendor using the magnifying glass icon.
  - i. Enter **PO Number**.
  - j. Enter **Invoice/Receipt** – if applicable.
  - k. Click **OK** to run the report.

**NOTE: None of these fields are required, but the more information you have available will help you narrow down the search as well as the size of the report.**

Date: 05/03/2016 Period: 11/16

**Report Information**  
Choose a report sort and selection criteria, then press OK to generate the Vendor Payment History report.

**Sort Options**  
 By Date  By Organization

**Report Criteria**

Control Number   
 Year 2016  
 Period   
 Transaction Code   
 Transaction Date   
 Check Number   
 Check Date   
 Vendor Number 30007  
 PO NUMBER P1607752  
 Invoice/Receipt 208116038210

Advanced

4. The report will default to the screen or you have the option to send it to Excel, click **OK**.

Print - SPRING ISD - LIVE

venhisdt.rpt

**Destination**  
 File  
 Screen  
 Excel

**File Options**  
 File Name G:/rpt/venhisdt.rpt

**Excel Options**  
 Data Option No Totals  
 Run in the Background

OK Back

## Sample Report

This sample report was created using the screen option and converting to a PDF file.

SUNGARD K12 EDUCATION  
DATE: 05/03/2016  
TIME: 09:30:02

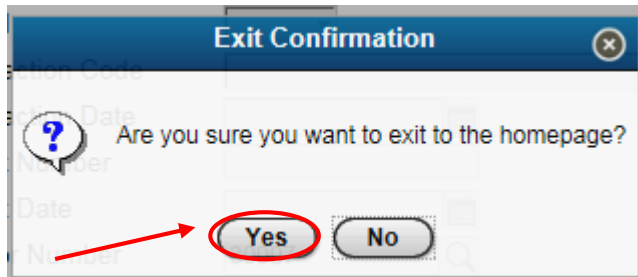
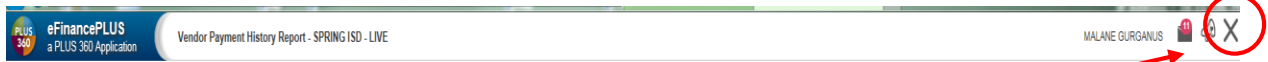
SPRING ISD  
VENDOR PAYMENT HISTORY

PAGE NUMBER: 1  
ACCTPA31

SELECTION CRITERIA: transact.yr='16' and transact.vend\_no='30007' and transact.enc\_no='P1607752' and transact.invoice='208116038210'

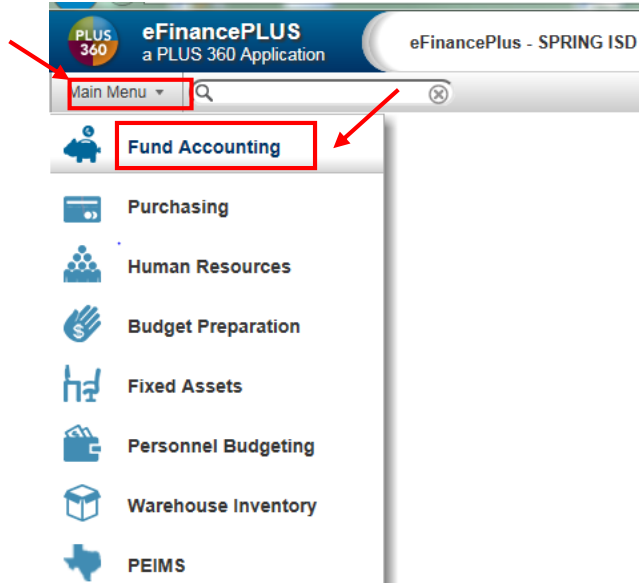
-----VENDOR-----	INVOICE PO NUMBER	1099 P/F	CHECK NO DATE	BUDGET UNIT PROJECT	-----DESCRIPTION----- CONTROL	SALES TAX	AMOUNT
30007 SCHOOL SPECIALTY INC	208116038210	N	727146	1996230019901-6399.00	WHITE YARN - #1436253	0.00	15.86
	P1607752	F	04/27/16		TC161038		
30007 SCHOOL SPECIALTY INC	208116038210	N	727146	1996230019901-6399.00	GREEN YARN - #246472	0.00	37.70
	P1607752	F	04/27/16		TC161038		
30007 SCHOOL SPECIALTY INC	208116038210	N	727146	1996230019901-6399.00	BLACK YARN - #432023	0.00	37.70
	P1607752	F	04/27/16		TC161038		
TOTAL VENDOR						0.00	91.26
TOTAL REPORT						0.00	91.26

5. Click the **X** in the top right screen, and then click **Yes** in the box to confirm and return to the main menu.

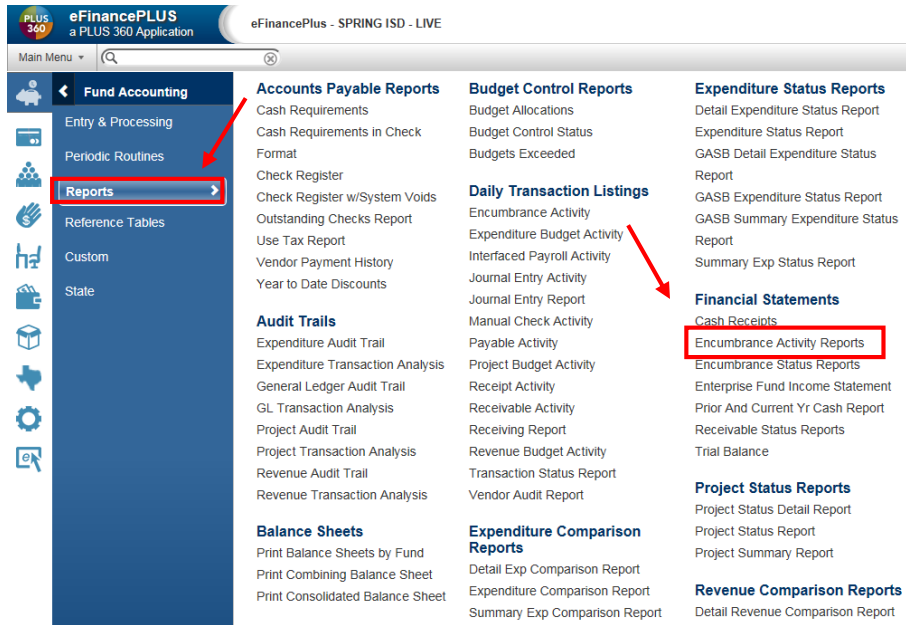


# Encumbrance Activity Report

1. Click **Main Menu**. Click **Fund Accounting**.



2. Click **Reports**. Click **Encumbrance Activity Report**.



3. **Sort Options** - Select which sort options you want. **Encumbrance Number** is selected.
  - a. Click **OK** – This opens up the bottom section for additional criteria.
  - b. Enter **Purchase Order Number**.
  - c. Click **OK**.

Entering the purchase order number should give you the information you are looking for. The other fields are optional if you want to enter additional criteria.

Date: 05/03/2016 Period: 11/16

**Report Information**  
 This report will print encumbrance transactions sorted by encumbrance number or organization.

**Sort Options**  
 Encumbrance Number  Organization

**Report Criteria**  
 PO NUMBER: P1607752  
 Item: \_\_\_\_\_  
 Year: \_\_\_\_\_  
 BUDGET UNIT: \_\_\_\_\_  
 Account: \_\_\_\_\_  
 PROJECT: \_\_\_\_\_  
 Vendor: \_\_\_\_\_  
 Date Encumbered: \_\_\_\_\_  
 Subtotal by Encumbrance:   
 Zero Balance:   
 Advanced

4. The report will default to the screen or you have the option to send it to Excel. Click **OK**.

Print - SPRING ISD - LIVE

PO NUMBER ACTIVITY REPORT

**Destination**  
 File  
 Screen  
 Excel

**File Options**  
 File Name: G:/rpt/encact1.rpt

**Excel Options**  
 Data Option: No Totals  
 Run in the Background

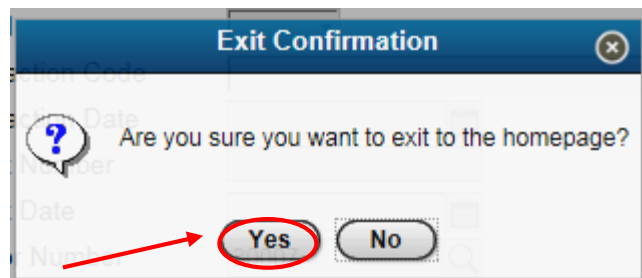
OK Back

## Sample Report

This sample report was created using the screen option and converting to a PDF file.

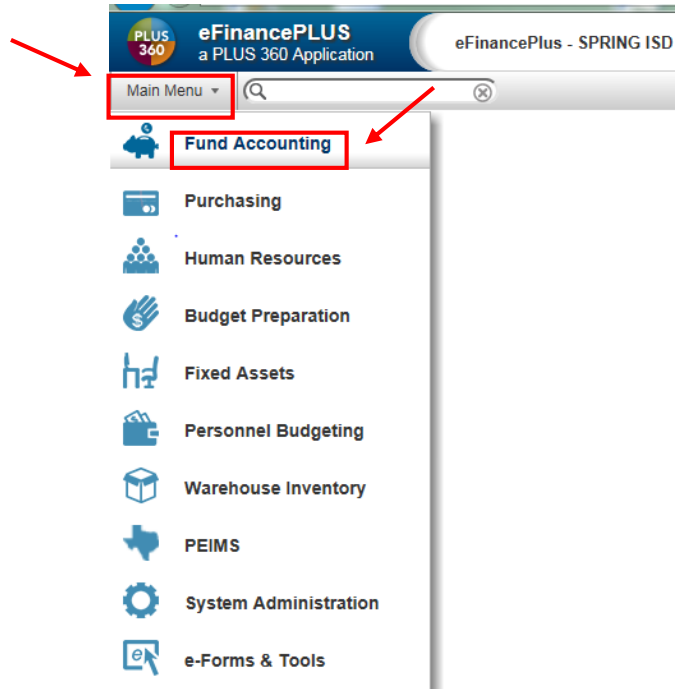
PO NUMBER	BUDGET UNIT DATE	ACCOUNT CHECK NO	PROJECT DESCRIPTION	ACCOUNT VENDOR	NAME	ORIGINAL	CHANGES	PAYMENTS	SALES TAX	USE TAX
P1607752-01	1996230019901	6399.00		30007	SCHOOL SPECIALTY INC					
	03/28/16		WHITE YARN - #1436253			15.86				
	04/27/16	727146	WHITE YARN - #1436253					15.86		
P1607752-02	1996230019901	6399.00		30007	SCHOOL SPECIALTY INC					
	03/28/16		GREEN YARN - #246472			37.70				
	04/27/16	727146	GREEN YARN - #246472					37.70		
P1607752-03	1996230019901	6399.00		30007	SCHOOL SPECIALTY INC					
	03/28/16		BLACK YARN - #432023			37.70				
	04/27/16	727146	BLACK YARN - #432023					37.70		
BALANCE										0.00
TOTAL REPORT						91.26	0.00	91.26	0.00	0.00
PO NUMBER BALANCE										0.00

5. Click the **X** in the top right screen. Click **Yes** to confirm and return to the homepage.

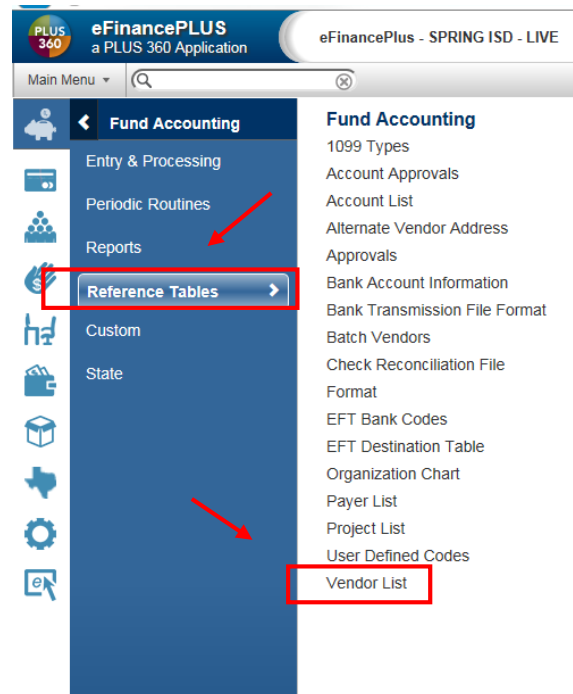


## Query Vendor Record

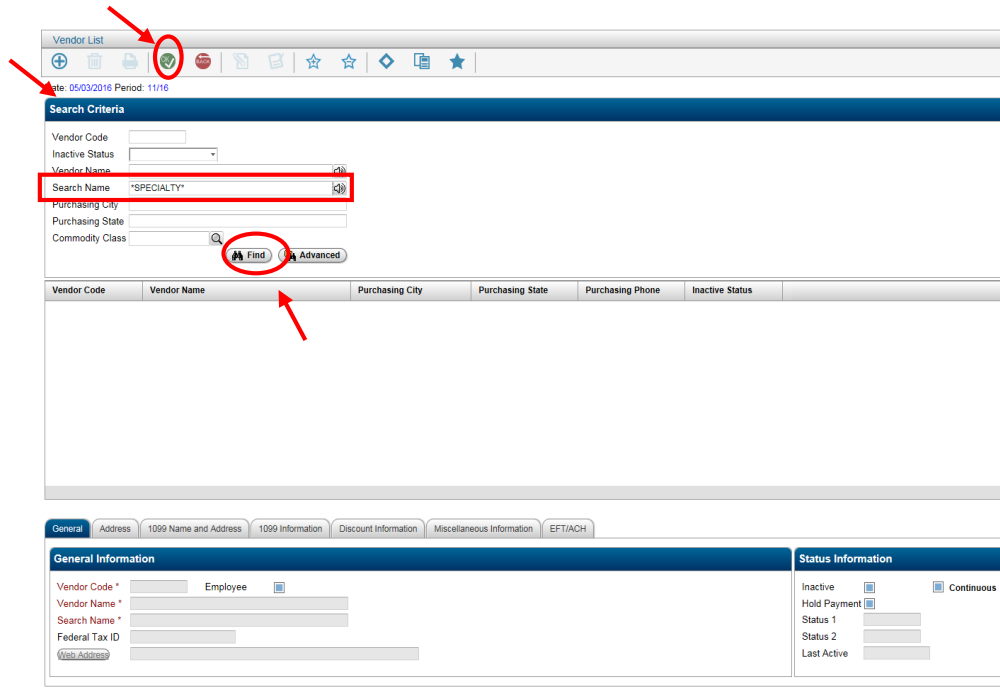
1. Click **Main Menu**. Click **Fund Accounting**.



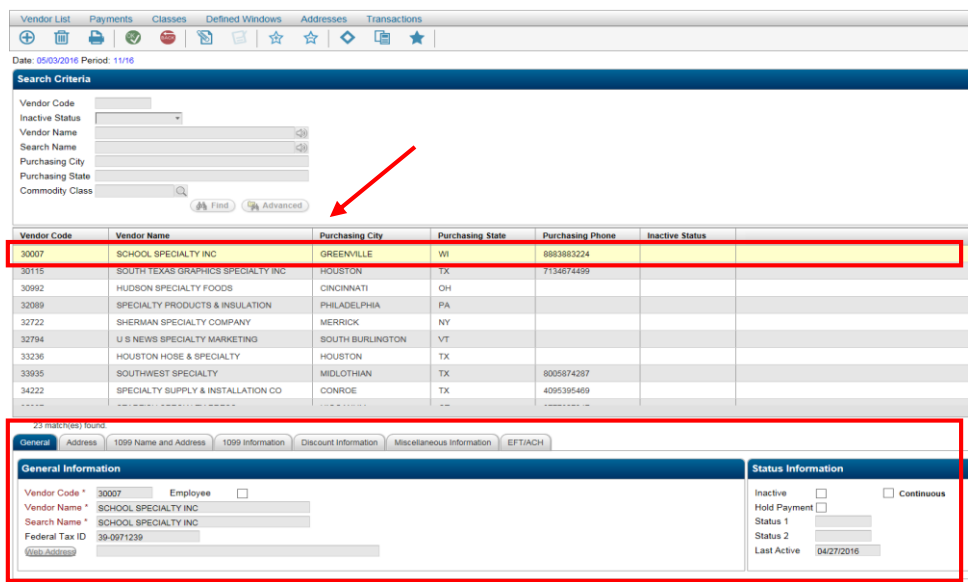
2. Click **Reference Tables**. Click **Vendor List**.



3. Click **OK** – This will open up the fields for you to begin your query.
  - a. You can search on any field under **Search Criteria**.
  - b. The example below shows using the **Search Name** field. Enter one word with an \* asterisk before and after the word. This will pull up every vendor with the word \*Specialty\* in their name.
  - c. Click **OK** or **Find** to begin the search.



4. The list of vendors will display at the bottom of the screen.
  - a. Highlight the vendor you were searching for to view their information.
  - b. The details will display at the bottom of the screen.





5. The **General Tab** gives you the basic vendor information.

23 match(es) found.

General Address 1099 Name and Address 1099 Information Discount Information Miscellaneous Information EFT/ACH

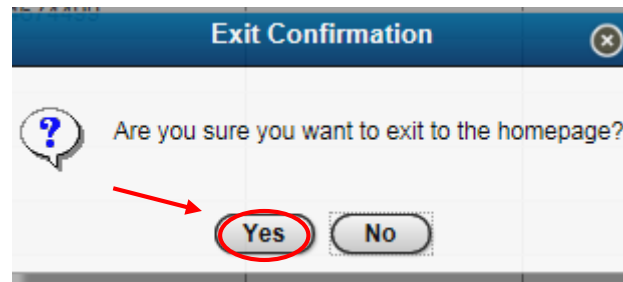
General Information	Status Information
Vendor Code * 30007 Employee <input type="checkbox"/>	Inactive <input type="checkbox"/> <input type="checkbox"/> Continuous
Vendor Name * SCHOOL SPECIALTY INC	Hold Payment <input type="checkbox"/>
Search Name * SCHOOL SPECIALTY INC	Status 1
Federal Tax ID 39-0971239	Status 2
Web Address	Last Active 04/27/2016

6. The **Address Tab** gives you the Purchasing address and the Accounts Payable address.

General Address 1099 Name and Address 1099 Information Discount Information Miscellaneous Information EFT/ACH

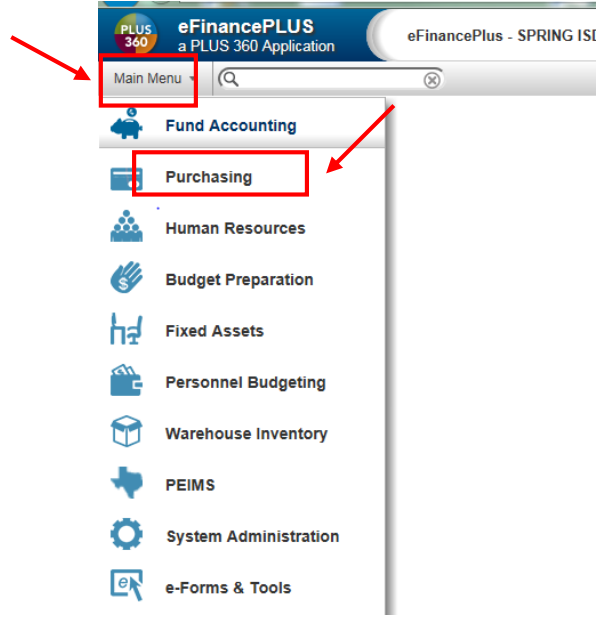
Purchasing	Accounts Payable
Address 1 W6316 DESIGN DRIVE	Address 1 32656 COLLECTION CENTER DRIVE
Address 2	Address 2
City GREENVILLE State WI	City CHICAGO State IL
Zip 54942	Zip 60693-0326
Contact	Contact
Phone 8883883224 Fax 8883886344	Phone 888-388-3224 Fax 888-388-6344

7. Click the **X** in the top right screen. Click **Yes** to confirm and return you to the homepage.

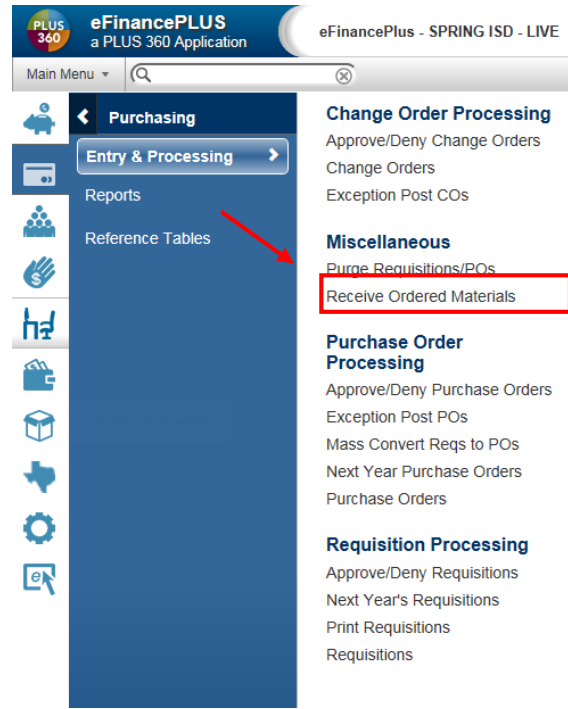


# Receive Ordered Materials

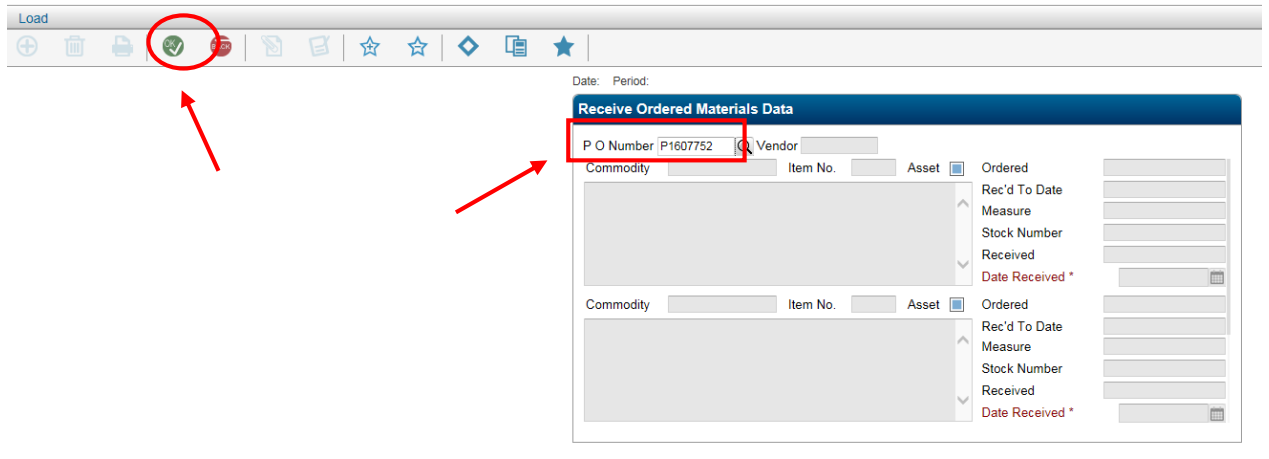
1. Click **Main Menu**. Click **Purchasing**.



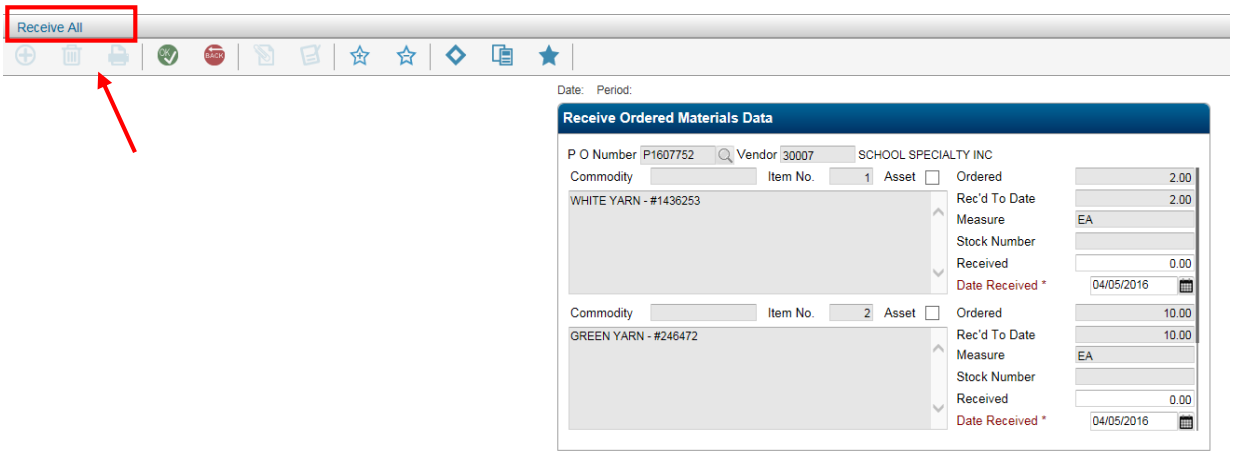
2. Click **Receive Ordered Materials**.



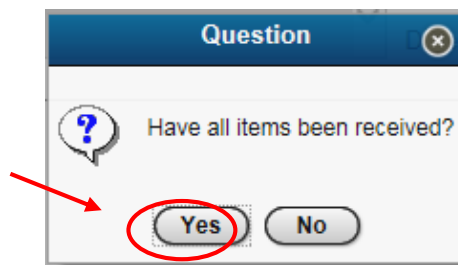
3. Enter your **Purchase Order Number**, click **OK**. You can receive all the items at one time or individual items on the Purchase Order.



4. If all your items on the Purchase Order have been received, click the **Receive All** option at the top left of the screen.



5. Click **Yes** to confirm all items have been received. You will get a confirmation at the top of the screen showing transaction complete.



6. If you received a partial shipment you will enter the quantity of items received per line item. Use your tab key to bring up the next item on the list. Once you have received your items, click **OK**. You will get a confirmation at the top of the screen showing transaction complete.

Receive All

Date: Period:

**Receive Ordered Materials Data**

P O Number	P1608093	Vendor	30650	LAKESHORE LEARNING MATERIALS	Ordered	1.00
Commodity		Item No.	1	Asset	Rec'd To Date	1.00
ORDER IS FOR BRIGIDA MARTINEZ, LINK ELEMENTARY TEACHER					Measure	EA
					Stock Number	
					Received	1.00
					Date Received *	05/03/2016
Commodity		Item No.	2	Asset	Ordered	1.00
HH689 BAMBOO BUILDING BLOCKS - MASER SET					Rec'd To Date	0.00
					Measure	EA
					Stock Number	
					Received	0.00
					Date Received *	05/03/2016

7. Click the **X** in the top right screen. Click **Yes** to confirm and return you to the homepage.

eFinancePLUS  
a PLUS 360 Application

Receive Ordered Materials - SPRING ISD - TEST 040716

MALANE GURGANUS

Load

Date: Period:

**Exit Confirmation**

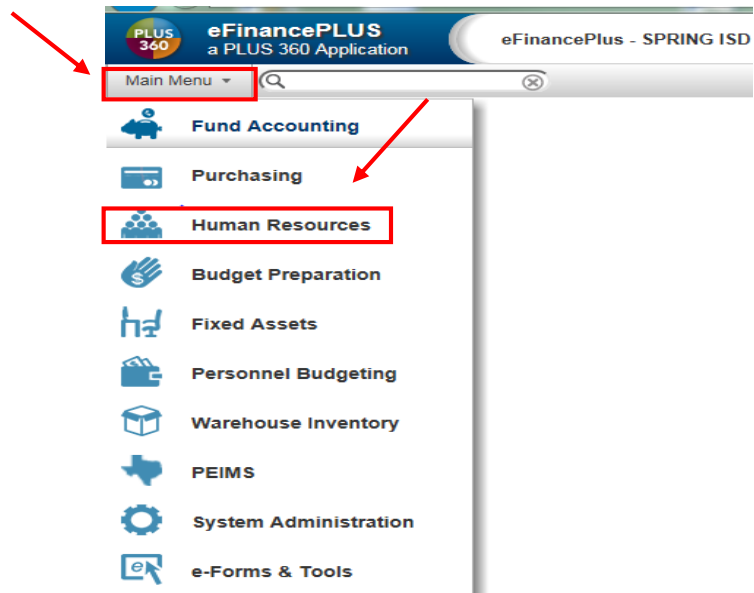
Are you sure you want to exit to the homepage?

Yes No

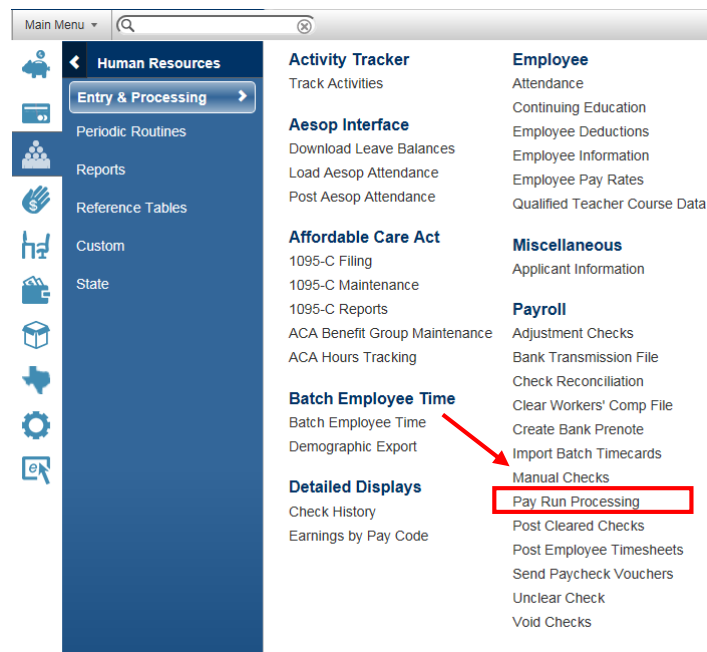
## eFinance Payroll Timecard Entry

There are times when Departments will be entering supplemental pay for their employees based on the current pay run. The information below will walk you through step by step on how to enter time into the employees time card as well as run a report to confirm your entries.

1. Click **Main Menu**. Click **Human Resources**.



2. Click **Pay Run Processing**.



- Click **Find** to see the pay runs. Click one time on the pay run you are working with. If your pay run is not listed please contact Keli Atchison at ext. 6098. Click **Edit Employee Time** at the bottom of the screen.

Liquidate Payroll Encumbrances Payroll Snapshot Employee Information Check History Re

### Search Criteria

Pay Run   
 Description   
 Status

Default Start Date   
 Default End Date

Pay Run	Description	Default Start Date	Default End Date	Status
619	1516619	03/25/2016	04/07/2016	
618	1516618	03/04/2016	03/24/2016	Current
617	1516617	02/19/2016	03/03/2016	
616	1516616	02/05/2016	02/18/2016	
615	1516615	01/22/2016	02/04/2016	
614	1516614	01/08/2016	01/21/2016	
613	1516613	12/18/2015	01/07/2016	
612	1516612	12/04/2015	12/17/2015	
611	1516611	11/13/2015	12/03/2015	

80 match(es) found.

### Setup/Timecards

Setup Pay Run  
 Clear Balances  
 Load Employee Time  
 **Edit Employee Time**  
 Employee Time Reports  
 Pre-Calculation

- Click **Edit**.

### Information

Select Edit to edit employee time, the Next option will take you to the next step.

### Edit Employee Time

### Controls

5. Enter the **Employee Number**. Click **Find**. Verify the information to make sure you have the correct employee.

[Delete Row](#) [View Distribution](#) [FLSA Worksheet](#) [Max Distribution Account](#)

**Search Criteria**

Employee Number:   Include Terminated Employees Department:

Last Name:  Base Location:

First Name:  Group:  Status:

Employee	Last Name	First Name	Department	Base Location	Primary Group	Status
21978	[REDACTED]	[REDACTED]	HOYLAND ES	HOYLAND ES	A	ACTIVE

6. To begin entering the supplemental pay, click the left side of the first blank line, then use your tab key to auto populate the class code.

[Delete Row](#) [View Distribution](#) [FLSA Worksheet](#) [Max Distribution Account](#)

**Search Criteria**

Employee Number:   Include Terminated Employees Department:

Last Name:  Base Location:

First Name:  Group:  Status:

Employee	Last Name	First Name	Department	Base Location	Primary Group	Status
21978	[REDACTED]	[REDACTED]	HOYLAND ES	HOYLAND ES	A	ACTIVE

1 match(es) found.

**Timecard Data**

Employee: [REDACTED]

Class *	Pay Code *	Hours/Days	Pay Rate	Amount	BUDGET UNIT	Account	Project	Account
TEA1 - TEACHER 187 D	001 - SALARY MEDICARE	0.0000	0.00000	2,167.33				
<input type="text"/>	<input type="text"/>	0.0000	0.00000	0.00				
<input type="text"/>	<input type="text"/>	0.0000	0.00000	0.00				
<input type="text"/>	<input type="text"/>	0.0000	0.00000	0.00				
<input type="text"/>	<input type="text"/>	0.0000	0.00000	0.00				

7. Use your tab key to move from field to field to enter the remainder of the information.
  - a. Select **Pay Code** from drop down menu.
  - b. Enter **Hours/Days**, if applicable.
  - c. Enter **Pay Rate**, if applicable.
  - d. The system will auto calculate the amount once you enter the **Hours/Days** and **Rate** by using the tab key. If you have a total amount and do not have hours/days and a rate, then type that in to the amount field.
  - e. Enter **Budget Unit**, if applicable.
  - f. Enter **Account** code, if applicable.

1 match(es) found.

**Timecard Data**

Employee - CO [REDACTED]

Class *	Pay Code *	Hours/Days	Pay Rate	Amount	BUDGET UNIT	Account	Project	Ac
TEA1 - TEACHER 187 D	001 - SALARY MEDICARE	0.0000	0.00000	2,167.33				
TEA1 - TEACHER 187 D	300 - FIELD TRIP	0.0000	0.00000	125.00	1996110011101	6118.00		
		0.0000	0.00000	0.00				
		0.0000	0.00000	0.00				
		0.0000	0.00000	0.00				
		0.0000	0.00000	0.00				

**Totals**

Regular Hours/Days  Hours/Days Entered

8. Click **Ok**. This will return you to a blank screen so you can add additional supplemental pay to other employees. If you have entered all the supplemental pay for the employees, click **Back**.

The screenshot shows a software interface with a top toolbar containing several icons. Two red boxes highlight the 'Ok' (green checkmark) and 'Back' (red circle with arrow) buttons. Below the toolbar is a 'Search Criteria' section with fields for Employee Number, Last Name, First Name, Department, Base Location, Group Name, and Status. A 'Find' button is located below these fields. A red arrow points from the 'Ok' button to the 'Find' button. Below the search criteria is a table with columns: Employee, Last Name, First Name, Department, Base Location, Primary Group, and Status. At the bottom of the screenshot is a 'Timecard Data' section with a table header including Class \*, Pay Code \*, Hours/Days, Pay Rate, Amount, BUDGET UNIT, and Account.



9. Click **Finish**.

**Information**

Select Edit to edit employee time, the Next option will take you to the next step.

**Edit Employee Time**

Edit

**Controls**

Previous Next **Finish**

10. This will return you to the pay run screen. Click **Employee Time Reports**.

015	1516615	01/22/2016	02/04/2016
614	1516614	01/08/2016	01/21/2016
613	1516613	12/18/2015	01/07/2016
612	1516612	12/04/2015	12/17/2015
611	1516611	11/13/2015	12/03/2015

80 match(es) found.

**Setup/Timecards**

- Setup Pay Run
- Clear Balances
- Load Employee Time
- Edit Employee Time
- Employee Time Reports**
- Pre-Calculation

**Pay Calculation**

- Lock Human Resources
- Pay Calculation
- Unlock Human Resources

11. Click **Time Activity Listing**. Click **Next**.

**Information**

Select the Reports to run and then choose Next to step through the report criteria for the selected reports.

**Select the Reports to Run**

- Payroll Edit Reports
- Time Activity Listing**
- Substitute Report
- Print Employee Time
- Print Substitute Mailer Report

**Controls**

Previous **Next** Finish

12. Enter your **User Name**. This is the same one you use as your network and eFinance login. This is case sensitive. Make sure if you use capital letters and lower case letters in your login, do the same when you enter it here. Click **OK**.

Search Criteria

Employee Number

Pay Code

User ID

Date Changed

13. Click **OK**.

Print - SPRING ISD - TEST 040716

TIME ACTIVITY LISTING

Destination:  File  Screen

File Options: File Name G:/rpt/timeact.rpt

OK Back

### Sample Report - Page 1

SUNGARD K12 EDUCATION  
DATE: 05/10/2016  
TIME: 08:49:14

SPRING ISD  
TIME ACTIVITY LISTING

PAGE NUMBER: 1  
PAYPRO93

SELECTION CRITERIA: timecard.user\_chg='mgurganu'  
TIMECARD CHANGES MADE BY mgurganu

PAY RUN: 619

CHECK LOCATION - 125 HOYLAND ES

EMPLOYEE	NAME	PAY CODE	HOURS	PAY RATE	AMOUNT	BUDGET UNIT	CHARGED ACCOUNT	PROJECT	CLASS	IND	CYC	DATE
21978	AARON, COURTNE	300	.00	.00000	125.00	1996110011101	6118.00		TEA1		1	05/10/16
	300 FIELD TRIP		.00		125.00							
	CHECK LOCATION 125 TOTAL		.00		125.00							
	300 FIELD TRIP		.00		125.00							
	USER mgurganu TOTAL		.00		125.00							

### Sample Report Page 2

SUNGARD K12 EDUCATION  
DATE: 05/10/2016  
TIME: 08:49:14

SPRING ISD  
TIME ACTIVITY LISTING

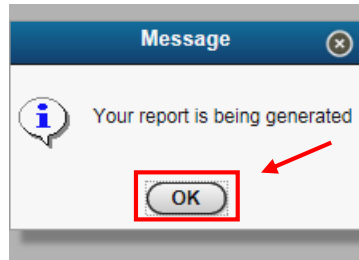
PAGE NUMBER: 2  
PAYPRO93

SELECTION CRITERIA: timecard.user\_chg='mgurganu'  
TIMECARD CHANGES MADE BY ALL USERS

PAY RUN: 619

PAY CODE	HOURS	AMOUNT
300 FIELD TRIP	.00	125.00
TOTAL REPORT	.00	125.00

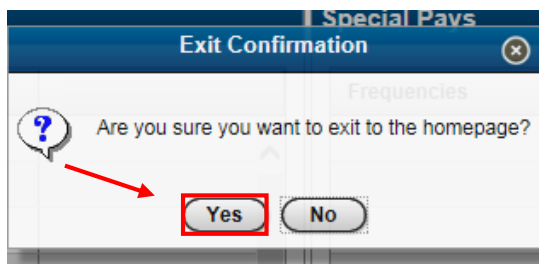
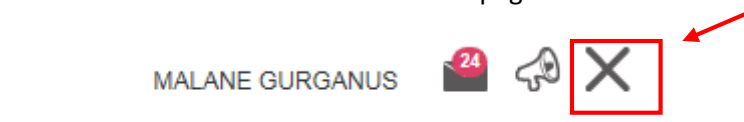
14. Click **OK**.



15. Verify which option you should choose.



16. If you are finished with your entry and reports, click the **X** in the top right hand corner of the eFinance screen. Click **Yes** to confirm and return to the homepage.



Page intentionally left blank.



# **ACTIVITY FUNDS MANUAL**

FISCAL YEAR 2016-2017

Prepared by: Office of Financial Services



## Table of Contents

Section 1 – General Information .....	3
Section 2 - Reviews of Activity Fund Records.....	6
Section 3 – Receipt of Money.....	9
Section 4 – Donations.....	13
Section 5 – Deposits .....	15
Section 6 – Returned checks .....	18
Section 7 – Disbursement of Funds.....	19
Section 8 – Transfers and Adjustments.....	25
Section 9 – ***Section Removed*** .....	27
Section 10 – General Ledger Activity Accounts.....	28
Section 11 – Vending .....	30
Section 12 – District Purchasing Procedures and Standards of Conduct .....	31
Section 13 – State and Local Sales Tax and Federal Excise Taxes .....	36
Section 14 – Fundraising Activities.....	40
Section 15 – Banking Practices and Procedures.....	48
Section 16 – Division of Assets – New, Closed or Converted Schools.....	49
Section 17 – Fixed Assets .....	50
Section 18 – Reports and Records.....	51
Section 19 – Activity Fund Sponsor Supplement .....	53
Section 20 – Attachments .....	58





## Section 1 – General Information

### 1. Policy & Procedure Manual Disclaimer

This manual serves to provide a set of standardized accounting and procedural guidelines for administering the Spring Independent School District (SISD) Activity Funds.

Campus Principals, Campus Bookkeepers and Campus Secretaries (hereinafter referred as “Bookkeepers”), Sponsors, and all other personnel involved in the handling of Activity Funds are responsible for adhering to the policies and procedures in this manual.

### 2. Definition and Purpose of Activity Funds

As the name implies, activity funds direct and account for money that is used to support cocurricular and extracurricular student activities. Generally, cocurricular activities are school-sponsored activities that directly add value to classroom instruction and curriculum. Extracurricular activities include a variety of other district directed activities, like athletic and other nonacademic competitions.

Activity funds consist of resources received and held by the school, as trustee, to be expended or invested in accordance with the conditions of the trust. Specifically, they are funds accumulated from the collection of fees, donations, commissions, or district-approved fundraising activities. Activity funds are used to promote the general welfare of the school and the educational development and morale of all students.

### 3. Activity Fund Types

Activity funds are unique to school districts and classified as follows:

- a) Student Activity Funds - Student activity funds support the activities of student-led organizations or clubs in which students not only participate, but also manage and direct the organization’s activities (for example, the student council or Class of 2017). Student activity funds are comprised of monies raised and collected by students typically through school-approved fundraising activities, club dues, or donations. Student activity funds, therefore, fall into the agency (fiduciary) fund category. That is, student activity funds are assets held by the district as an agent for the student organization that cannot be used by the district to support its own programs. Approval to spend money from a student activity fund rests solely with the student organization, rather than school administrators.
- b) Campus Activity Funds - Campus activity funds support cocurricular and extracurricular activities and are controlled by the school principal. Examples include money collected from book fairs or for field trips. District or campus activity funds are comprised of monies raised and collected by the district or campus through fundraising efforts or donations. District or campus activity funds are accounted for in Fund 461 and are considered District funds.
- c) District Activity Funds – The district funds are provided to the school from District monies or from funds collected by the school on behalf of the District. These funds must be spent for designated purposes or sent to the District. Examples include, but are not limited to: athletic gate receipts, lost textbook fees, sales taxes, etc.

### 4. Activity Funds Management and Responsibilities

In accordance with policy CFD(LOCAL), the superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District and campus activity funds and student activity funds in

accordance with state law and local policy, District-approved accounting practices and procedures, and the TEA Financial Accountability System Resource Guide.

- a) The school principal is personally responsible for the proper collection, administration, disbursement and control of all school activity fund monies. Responsibilities include, but are not limited to:
- Providing for the safekeeping of Activity Fund monies
  - Proper accounting and adherence to the policies and/or procedures expressed herein
  - Adequate training and supervision of all personnel designated to administer Activity Funds

The principal may designate administrative assistants, bookkeepers, teachers and sponsors to aid with the various functions of the fund, including club activities. All activity fund forms and reports are to be signed by the principal where indicated. The principal's designee may perform all of the procedures that require the principal's signature unless otherwise specifically stated in the manual.

- b) The Bookkeeper responsibilities include, but are not limited to: (1) reading and understanding the District policies described in this Manual and applying those policies to the operation of the activity fund, (2) the management and control of all documents necessary for the operation of the activity fund, (3) receipting and depositing cash collections, (4) preparing checks for disbursements, and (5) maintaining the activity fund accounting records.

The bookkeeper is also responsible for collecting and organizing all forms with appropriate signatures, account names and account numbers for cash receipts, disbursements, transfers, adjustments and fundraisers.

- c) The Sponsor of each student organization is responsible for supervising all activities of their respective student activity funds. This responsibility includes, but is not limited to, developing fundraising plans, monitoring the financial position of the student club, reviewing the student account statements, and safekeeping student funds until they are deposited by the school district. Club Sponsors must be faculty members who are full-time employees.

#### 5. Parent-Teacher Organizations (PTO) and Booster Clubs

PTO and Booster Clubs are separate legal entities from the school district. These organizations must maintain separate federal tax identification numbers and bank accounts. The UIL publishes guidelines for booster clubs, as do the national umbrella organizations for parent-teacher groups.

District personnel, including principals, bookkeepers, sponsors and administrators are not responsible for assets held by Parent, Booster, and/or Teacher Organizations. Funds derived from these organizations are external funds which cannot be commingled with the Activity Funds.

District employees should not collect money for, or perform, PTO or Booster Club duties during working hours. Additionally, district employees should not handle PTO or Booster Club financial affairs (i.e. treasurer position) per District policy GE (Local).

#### 6. Faculty Funds (a.k.a. Sunshine/Cheers Accounts)

These funds are generated or contributed solely by school personnel or appropriate commissions and/or donations to be utilized and spent at the school's discretion for faculty and staff. All expenditures for hospitality, condolence or any other purpose for the sole benefit of school personnel is to be paid out of the Faculty Account. The sales tax exemption cannot be claimed for purchases from the faculty fund for gifts, condolences or other such items of a personal nature.

Faculty funds may be expended at the staff's own discretion with principal approval. It is best policy for the campus to form a committee that makes decisions and approvals concerning the use of faculty funds. Faculty funds are not subject to purchasing and bid laws because they are not considered District funds; they belong to the faculty.

## Section 2 - Reviews of Activity Fund Records

The activity fund financial records and procedures of all schools will be subject to review at any time throughout the year with little or no advance notice to the campus. These reviews may be performed by SISD finance staff, internal auditors, or by the District's "outside" independent auditors.

### 1. Internal Auditing

Internal auditing is an independent appraisal function established to examine and evaluate the activity fund as a service to the Board of Trustees and the Superintendent. Audit procedures for activity funds are designed to verify the accuracy of all financial records.

#### a) Internal Auditing Purpose and Scope

The purpose of an audit is:

- To evaluate the accounting and handling of activity funds ensuring that the operations performed are in compliance with Spring ISD policies and procedures, as well as State and Federal regulations in accounting for the funds and maintaining accurate, reliable records.
- To substantiate the cash and other activity account balances as of the audit date.
- To determine the propriety of financial transactions within the accounts.
- To identify and report possible significant internal control weaknesses noted during the audit.
- To identify and report possible instances of abuse, waste and fraud, and to assist law enforcement officials in prosecuting fraud and other abuses.
- To recommend measures to eliminate or mitigate weaknesses, potential fraud or abuses identified in the audit.
- To report the audit results internally.

#### b) Internal Audits

Activity fund records are subject to audit at any time by the Internal Audit department. The Internal Auditor determines the frequency of an audit (i.e., annually, bi-annually, etc.). All schools, accounts, and sponsors can be randomly selected for audit throughout the year. Management changes and administrator requests will be given priority in the selection process.

Audits are the final control to assure principals that procedures used in the handling of funds entrusted to them are entirely adequate for the protection of themselves and their personnel.

Unless an audit is to be conducted on an "urgent" basis (as in the case of suspected fraud or other abuse), the internal auditor or staff audit specialist will provide advance notice of their intent to audit to the principal, the bookkeeper and the activity account sponsor of the campus under review. It is the principal's responsibility to make available financial records, documentation and access to key individuals that are related to the audit being conducted.

At the conclusion of each internal audit engagement, a written report will be prepared and issued by the Internal Auditor and will be distributed to the Superintendent and Board President.

## 2. Special Audits

A special audit may be necessary at times; examples include, but are not limited to:

- a) Change of principal.
- b) Change of bookkeeper; as soon as the principal becomes aware of the pending change, a written request for an audit should be requested.
- c) Special request by the following:
  - Board of Trustees
  - Superintendent
  - Chief Human Resource Officer
  - Chief Financial Officer
  - Principal
  - Executive Director of Financial Services
- d) With the exception of a request from the Superintendent or Board of Trustees, the scheduling of these special request audits is at the discretion of the Internal auditor or staff audit specialist.

## 3. Reports Required for an Audit

The Internal Auditor will generate all the reports necessary for the audit.

## 4. Monthly Review of Activity Fund Reports

All schools are required to submit all monthly activity fund reports electronically to the Financial Services Division by the 10th of the month for transactions posted in the prior month. The original signed reports are to be retained at the campus with the activity fund files. These reports include but are not limited to:

- General Ledger Report (summarized on digit 2)
- Bank Reconciliation Report
- Outstanding Checks Report
- Sequential List of Receipts
- Monthly Bank Statement

Financial Services will send a reminder to bookkeepers and principals if reports that are not received by the 10th of the month. Failure to submit the monthly reports after the email reminder is sent will result in notification to the area superintendent and may trigger a special audit.

The monthly reports are generated by the EPES Accounting Software and must be signed by the principal and bookkeeper preparing the reports.

## 5. Year-End Documents

The bookkeeper shall maintain the following activity fund accounting records in order:

- Receipts with support in chronological order by month.
- Disbursements with support in chronological order by month.
- Transfer and adjustments with support in chronological order by month.

- Fundraising documentation for the year (Fundraising Activity Form and Activity Fund Account Statement)
- Donations documentation for the year, including Donation Reports and any supporting documentation.

6. Retention of Records

The bookkeeper shall maintain accurate and organized activity fund files by month, in chronological order for checks, receipts, transfers and adjustments.

All financial records are to be kept current and in good order for review at any time. Activity fund records are to be retained for a period of five years in addition to the current year.

## Section 3 – Receipt of Money

### 1. General Guidelines

- a. All monies collected from various school activities are to be receipted, recorded and deposited in the appropriate activity fund account.
- b. In order to maintain effective cash control, at least two people must be involved in the functions of collecting cash, receipting cash, and depositing cash.
- c. The bookkeeper shall never be the person collecting monies.
- d. The person collecting the money should never receipt the funds to themselves.
- e. Money collections occur in one of two ways:
  - i. By authorized individuals (i.e., sponsor, teacher, clerk, etc.) for fundraisers or fees
  - ii. By the bookkeeper for monies paid directly to the school through ACH/EFT payments, vendor commissions checks, school donations and other payments
- f. Individuals collecting money are responsible for student activity funds entrusted to them. These individuals may be required to reimburse the activity fund for any money or property purchased with student activity money which is lost due to personal negligence, theft, or fraud.
- g. All financial business should be conducted with integrity.

### 2. Spring ISD Receipt Books

The principal shall appoint a Campus Receipt Book Clerk at the beginning of the school year, or as needed, by notifying the Financial Services Division.

- a. Receipt books are issued by the Financial Services Division; schools are not allowed to obtain or purchase receipt books from any other source. The Financial Services Division will invoice campuses for receipt books issued. The school can pay with an activity fund check made payable to Spring ISD or by requesting a journal entry to charge the general fund budget of the campus.
- b. The Campus Receipt Book Clerk is responsible for recording, by receipt number, all the receipt books ordered and issued to the sponsors on the Receipt Book Log. The sponsor is required to sign the Receipt Book Log, acknowledging the receipt books issued to them. The campus receipt book clerk will verify with the bookkeeper that each sponsor requesting a receipt book has attended the mandatory Sponsor training and has a signed Acknowledgement of Responsibilities Form on file agreeing to comply with all policies governing the Activity Fund Manual each year prior to collecting money. A copy of the signed form is required to be sent to the Financial Services Division. The original signed form is to be retained in the current year's Activity Fund files.
- c. When a receipt book is completed or the sponsor no longer needs the book, it shall be returned to the campus receipt book clerk. The sponsor shall sign the Receipt Book Log when returning the receipt books.
- d. The sponsor must return all receipt books to the campus receipt book clerk at the end of the school year. The campus receipt book clerk shall account for all receipt books by the end of the year.

### 3. Receipting (Money Collections)

All monies received shall be acknowledged by immediately preparing a receipt. The only exceptions include concession sales and admission sales (dances, games, etc.)

- a. Pre-numbered receipts are the means for recording cash, acknowledging receipt, and substantiating bank deposits. An approved Spring ISD receipt is to be issued to each person making a payment of \$5.00 or more. Receipts must include the following:
  - i. The date of the collection
  - ii. Payee's name
  - i. The amount collected
  - ii. Activity Fund
  - iii. Purpose for which the money is being collected
  - iv. The signature of the individual receiving the money
- b. Receipt Distribution
  - Original (white) receipt – given to the person submitting the money
  - Yellow receipt – shall be submitted with the Tabulation of Monies form to be given to the bookkeeper and kept in the activity fund file.
  - Pink receipt – permanent copy to be retained in the receipt book by the authorized individual issuing the receipt until the receipt book is completed or the fiscal year has ended. At that time, the receipt book shall be returned to the campus receipt book clerk.
- c. For Performing and Visual Arts fees, a CHARMS report may be submitted in lieu of issuing individual receipts (for any amount). Such report must include:
  - The date of the collection
  - Payee's name
  - The amount collected
  - Purpose for which the money is being collected
- d. For payments up to \$4.99, it is recommended that a student roster or spreadsheet be used identifying the amount collected, the date, and signature of the student or payee.
- e. Postdated checks shall not be accepted by the school from any source. Temporary, out-of-state and out-of-country checks should not be accepted. All checks should include a name, address, phone number and when possible a driver's license number.
- f. Under no circumstances shall a pre-numbered receipt be altered. Follow these steps in the event that an error occurs (for example, writing the wrong amount):
  - i. Void the original receipt and all duplicates
  - ii. Reissue a corrected receipt
  - iii. Explain on the voided receipt the date of the void, the reason it was voided, and the corrected receipt number
  - iv. Retain all three copies of the voided receipts in the receipt book



#### 4. Receipting vendor checks or money received through Electronic Funds Transfers (EFTs)

Checks received by mail or in person from an outside source for a commission, refund, or donation, etc., shall be receipted to the vendor, not the individual submitting the funds for deposit.

- a. The receipt of funds from a vendor for a commission, refund, donation, NSF check, etc., is to be receipted to the vendor, not the individual submitting the funds for deposit.
- b. Receipts should be issued to an individual, organization, or company, not to the bookkeeper (except under rare occasions) or to a generic name such as field trips, t-shirts, etc.
- c. To receipt vendor checks, select the check option as the payment type on the EPES receipt screen. Keep the original receipt in the activity fund files. The original receipt does not need to be mailed to the maker of the check.
- d. To record an EFT transaction, select the EFT option as the payment type on the EPES receipt screen.

#### 5. Receipting Online Payments

Sponsors have the option of accepting payments for activities through our district-approved online vendor. This option reduces cash handling, saves time and simplifies some processes. The school should work with the online vendor to produce the types of reports and information that will maximize the benefits for their school.

Payments made online are directly deposited to the activity fund bank account electronically.

- a. The bookkeeper and the sponsor(s) can generate reports by product code or account code either daily or for a specific period of time.
  - i. Total the amounts collected for each activity fund account and account for taxable sales where applicable. Do not include the service fee amount when calculating sales tax.
  - ii. Deduct sales tax if appropriate.
  - iii. Use receipt to credit the appropriate account with the net amount collected and the sales tax.
- b. The total online fee for the reported period is credited with an adjustment to your General Revenue account. Once a month the online vendor will debit the campus bank account for the amount of the fee charged and a debit adjustment will be processed by the bookkeeper. The two amounts will off-set.
- c. It is important that transaction dates match with the dates on the bank statement. A transaction may be on your report for one day, but not be credited to the bank for 2-3 days. The transaction fee is credited in the first week of the following month for the total amount of service fees charged in the prior month.
- d. Sponsors will be notified by e-mail from the online vendor of payments received for their accounts so student accounts can be properly credited.

#### 6. Check Acceptance Policy

Spring ISD's Check Acceptance Policy is as follows:

*In the unlikely event that a check is returned unpaid by your bank, a returned check fee of \$25 will be collected in addition to the face value of the check. The use of a check for payment is your acknowledgement and acceptance of this policy terms.*

- a. It is the discretion of each campus principal whether or not they accept checks; campus principals are encouraged to incorporate a campus policy allowing or disallowing the acceptance of personal checks for campus activities

- b. These procedures shall be followed when accepting checks:
  - i. Checks will be accepted only for the amount of the purchase
  - ii. Post-dated checks shall not be accepted by the school for any reason
  - iii. An acceptable check should include:
    - Name of the maker.
    - Current physical address and phone number.
    - Driver license number of the maker.
    - Name of the student and the student's ID number.
- c. Checks must be deposited within 5 days of the date of the check. Checks must be endorsed by the bookkeeper immediately after the funds are submitted for deposit.
- d. Checks accepted by Spring ISD for fundraisers, club functions, lost textbooks, fines, fees, etc., must have the required acceptable check information on the check. Checks missing this information shall not be accepted.

## Section 4 – Donations

Donations are made by outside entities or individuals for the benefit of students or faculty. Donations are made without any return consideration going back to the donor, and may be in the form of goods, services, or money.

### 1. Cash or check donations from private sources

The following procedures shall be followed when a donation is received:

- a. The bookkeeper shall complete a Donation Acknowledgement form and have it signed by the principal, indicating the donor's name, address, phone number, the amount of the donation, the specific purpose (if any) and the account number the funds will be deposited to. These forms are to be maintained at the campus
- b. Issue an EPES receipt to the donor, not the individual submitting the funds for deposit
- c. The principal shall thank the donor for the gift to the school and provide them with a copy of the Donation Acknowledgement form. Under no circumstances shall a value be assigned to a donation of tangible property given to the school.
- d. Cash or check donations shall be deposited to the correct account as follows:
  - Cash or check donations under \$1,000 or equal to or more than \$1,000 without restrictions – deposit funds in the specified campus activity account. Donations not intended for a specific account should be placed in a separate account established for documenting the use of these funds.
  - Donations to a campus equal to or greater than \$1,000, with restrictions, may require that the funds be transferred to the Financial Services Division for inclusion in the District's funds to be used by the campus. If the campus receives this type of donation, contact Financial Services to confirm the placement of the funds.
  - Donations of any amount for the general use of the District are to be sent to the Financial Services Division for deposit to the general fund.

### 2. Cash donations from employees to organizations or for specific causes

Circumstances may occur that result in campus employees collecting money from staff members to donate to a specific organization or to a specific cause. The following procedures shall be followed:

- a. Funds collected may only be deposited to the Faculty account.
- b. Checks shall be issued to the recipient of the donation from the same Faculty account.
- c. Funds donated for a specific organization or use may not be diverted to another organization or cause; for example, money collected for the Heart Association may not be diverted to the Cancer Association; money collected for the Red Cross may not be diverted to the March of Dimes.

### 3. Online Donation Websites (e.g. GoFundMe.com, DonorsChoose.com, etc.)

1. Campus staff shall not utilize external donor websites to seek donations for the campus (e.g. supplies, computers, etc.). Staff should coordinate with the principal to ensure funds are allocated to cover the needs of the campus.
2. Donor websites shall not be established by the campus for the personal benefit of staff or students.

3. Student activity clubs and organizations may utilize external donor websites to seek donations for their club or organization with the prior written authorization from the campus principal and the Assistant Superintendent (a Fundraising Activity form is required).
4. Donations, if any, received through the donor website shall be deposited in the appropriate activity fund account.
5. All expenditures with the donated funds shall follow the established purchasing and payment procedures.

## Section 5 – Deposits

Monies remitted for deposit may be in the form of cash and/or checks and tabulated in the Tabulation of Monies form. Authorized individuals will submit all money collected, yellow copy of Spring ISD receipts, and a completed Tabulation of Monies form to the bookkeeper on a daily basis. The EPES receipt issued by the bookkeeper shall provide the basic support for the bank deposit.

### 1. General Procedures

- a. All money collected must be submitted to the bookkeeper in the same form as it was collected.
- b. The money, the Tabulation of Monies form, the individual receipts, and any other appropriate documentation are to be submitted to the bookkeeper on a daily basis, unless otherwise specified in this manual.
- c. Staff members' personal checks MAY NOT be substituted for cash collections. It is the responsibility of the authorized individual collecting the money to count and organize the funds prior to submitting them to the bookkeeper.
- d. The bookkeeper will verify the funds with the sponsor or authorized individual and issue an EPES receipt.
- e. Currently, all secondary and some elementary campuses have a drop safe in a community area that can be accessed by all staff at any time to drop deposits and/or secure money that has been collected. In the event the bookkeeper is unavailable to verify funds at time of deposit, and the campus has a drop safe, the sponsor will put the money collected and the Tabulation of Monies form in a sealed bank bag, remove and keep the security strip, log the deposit information on the Safe Content Log and drop the deposit in the safe. The bookkeeper and the sponsor shall determine a time that is convenient for both to verify the deposit.

### 2. Deposit Documentation

The bookkeeper shall retain the original Tabulation of Monies form, yellow receipt copies, a copy of the EPES receipt, and any other appropriate documentation in the activity fund files to substantiate each deposit.

### 3. Tabulation of Monies Form

- a. A Tabulation of Monies Form shall be used for tabulating cash and/or checks received for each deposit. The person submitting the deposit to the bookkeeper shall complete the following information:
  - The purpose of the collection
  - The activity account name and number that the funds will be deposited into
  - The date of collection
  - The total amount of money collected broken down by coins, currency and checks
  - The name(s) of the individuals who submitted the money along with the amount. Note: If the receipts are attached to the Tabulation of Monies, the names of the purchasers do not have to be included in the form
  - The printed name and signature of the person who collected the money

- b. Funds will be verified by the bookkeeper and the sponsor or authorized individual at the time the funds are submitted to the bookkeeper. In the event the funds cannot be verified by the bookkeeper at the time of submission, the bookkeeper shall place all money and documentation in a disposable pre-numbered bank bag and give the authorized individual the plastic strip with the bag number until verification can be done together. The disposable bank bag containing the money and documentation will be locked in the safe until verification.
- c. The bookkeeper shall write the EPES generated receipt number, bank bag number and the deposit amount in the Tabulation of Monies Form
- d. Each party will sign and date the completed Tabulation of Monies form to acknowledge the accuracy and date the funds were verified by the sponsor or authorized individual and the bookkeeper
- e. The original Tabulation of Monies form shall be filed with the activity fund records and a copy be given to the sponsor.

#### 4. EPES Receipt

The bookkeeper shall enter the deposit in the EPES system and issue an EPES receipt to the sponsor or authorized individual submitting the funds.

- a. The EPES receipt shall include, at a minimum:
  - The full name of the individual submitting the deposit, not a partial name or nickname
  - A brief, but accurate explanation of the purpose for which the money was collected
  - The activity fund account name(s) and account number(s)
  - The date the money was submitted to the bookkeeper
  - The total amount submitted for deposit
- b. Under no circumstances should an EPES receipt be altered. If an error occurs, void the original receipt and all duplicates and explain the reason for the void and record the date of the void. Retain the voided receipts in the activity fund records and re-issue the corrected receipt (if applicable).
- c. All EPES receipts are to be accounted for in the activity fund records. Care should be taken that receipt numbers are not duplicated or skipped in the EPES software.
- d. Receipts are to be filed by month in numerical order for future reference and audit.

#### 5. Depositing Funds to the Bank

##### a. General Procedures

- i. Bookkeepers should use good judgment to ensure that deposits to the bank are made when receipted in EPES in an accurate and prompt manner.
- ii. Money collected but not deposited must be stored in a lock safe bolted to the floor.
- iii. A Safe Contents Log form should be kept in a secure area (not inside the safe). Entries should be recorded for any item stored or removed from the safe.
- iv. All monies collected, including cash or checks, must be deposited within 5 days of receipt or from the date of the check.
- v. All monies collected by the school are to remain on the school premises and should not be kept in off-campus locations except under unusual circumstances (i.e., school closing for hurricanes, construction, etc.). Contact Financial Services if you feel you have an unusual circumstance. A

staff member should not be placed in the position of accepting responsibility for safeguarding activity fund money held off-campus.

- vi. All checks received for deposit are to be endorsed when accepted by the bookkeeper as follows:

FOR DEPOSIT ONLY

SPRING INDEPENDENT SCHOOL DISTRICT

(NAME OF SCHOOL) ACTIVITY FUND

(BANK ACCOUNT NUMBER)

- vii. At the end of the school year, all money collected must be deposited prior to closing the books on June 30th.

## 6. Preparation of Bank Deposits

- a. Bank deposit slips are prepared in duplicate for each deposit and must include the following information:

- The date of the deposit.
- The amount of the deposit, broken down by cash, coins, and checks.
- List single checks by last name of maker.
- Multiple checks can be stacked in groups of 50 or less (run an adding machine tape to obtain a total and securely attach that tape to the group of checks; record the total from the tape on the bank deposit slip)

- b. The original (white) deposit slip will accompany the deposit and will be retained by the bank.

- The duplicate (yellow) copy of the bank deposit slip is attached to the EPES Sequential List of Receipts to support the deposit.
- The plastic strip on the deposit bag showing the bag number should also be attached to the duplicate copy of the bank deposit slip.

- c. The following documents must be filed as part of the activity fund records of bank deposits by receipt number, by month:

- The duplicate (yellow) copy of the bank deposit slip
- The deposit bag security strips with the identifying bag number
- An EPES Sequential List of Receipts by receipt number report
- EPES receipts (the total sum of the supporting attached EPES Receipts must be in agreement with the total amount of the bank deposit and the Sequential List of Receipts report)

- d. Depositing bags in the cafeteria safe

- The Bank Deposit Log form should be completed and left by the cafeteria safe. The deposit should be placed in the cafeteria safe for pick up by a Spring ISD officer.
- The Spring ISD Police Department will transport the school's deposit to the bank. The officer will initial the Bank Deposit Log form acknowledging that the deposit was picked up on a given date.

## Section 6 – Returned checks

Checks may be returned for non-sufficient funds, account closed, improper signature, etc. Follow these procedures in the event a check deposited to the bank is returned.

### 1. General procedures for check returns

- a. The bookkeeper or sponsor shall notify the check maker of the returned check immediately and request that the amount of the check plus a returned fee of \$25 be paid to the school in cash. If payment is not made, the bookkeeper should send the notification by certified mail
- b. The \$25.00 returned check fee shall be deposited to the school's general revenue account
- c. Proper control must be maintained over all returned checks
- d. Do not accept checks from a party who has had a prior check returned
- e. Post a journal adjustment in EPES for the amount of the returned check

### 2. Uncollected checks

Individual schools are responsible for the collection of returned checks. The following procedures are for checks deposited in the school's activity fund account and returned by the bank.

- a. Contact the payee to notify them of the returned check and attempt to collect the funds.
- b. Send a letter via certified mail (Returned Receipt Requested) to the maker of the check at the last known mailing address including the following information:
  - A \$25 fee is charged on all returned checks
  - Check number, check date and amount of the check
  - State that the bank returned the check and unless payment is made by cash and received within ten (10) business days from the date of the letter, the check will be turned over to the Spring ISD Police Department for collection and possible prosecution.
  - Do not send the original check.



## Section 7 – Disbursement of Funds

### 1. General Procedures

- a. A class or club/agency account is a trust account that is to be used for the intended purpose that was stated when the account was created. The principal must ensure that expenditures from these accounts are for their intended purpose. Funds are not to be diverted for other uses.
- b. The purchase of goods and/or service in an amount equal to or greater than \$3,000 requires a District approved purchase order. A requisition shall be processed via the eFinance system to request such goods/services.
- c. Money raised by clubs, classes, or other student organizations for the expressed purpose of financing activities for faculty, sponsor, and/or students to attend clinics, conferences, programs, etc. may be spent with the approval of the campus principal.
- d. Tickets to activities where the school district benefits educationally may be purchased from activity funds as long as the sponsors of the club or event use the tickets purchased for students and/or staff.
- e. Salary advances and gifts to employees are not permitted from activity funds. Gifts for special occasions (i.e., baby showers, retirements, birthdays, etc.) cannot be made with activity funds; however, these may be purchased with Faculty Funds (i.e. Sunshine/Cheers account).
- f. Gift cards shall not be purchased for or given to students.
- g. Gift cards for faculty or staff members may be purchased only with Faculty Funds; the purchase of gift cards to staff from any other account is not permitted since the IRS considers gift cards income.
- h. The purchase of alcoholic beverages or tobacco with school funds is strictly prohibited.
- i. All checks issued, misprinted, or voided are to be filed by number and by month in the activity fund records; all checks must be accounted for.
- j. Maintain positive vendor relationships and ensure invoices are paid by the due date.
- k. All items ordered with activity fund money must be shipped and/or delivered to the school, not a personal address.
- l. Purchases made from the Sunshine/Cheers account are not tax exempt.
- m. It is the responsibility of the principal to determine the appropriateness of expenditures from the designated activity accounts.
- n. Principals shall not approve purchases for activities without sufficient funds.
- o. Bookkeepers shall monitor activity fund account transactions to prevent overdrawn balances and ensure an accurate, positive cash balance is maintained at all times.

### 2. Check Requests

Check requests require a Payment Authorization Form signed by the principal or designee and proper supporting documentation; for example, an invoice or receipt.

#### a. Activity Fund Payment Authorization Form

The Activity Fund Payment Authorization form is used to request approval to pay for goods or services with an activity fund check and shall include the following:

- The name of the payee

- The date of the disbursement
- The amount of the disbursement
- The activity account name and account number
- A complete description of the merchandise purchased or service rendered
- The name and signature of the person requesting the check
- The signature of the principal or designee

b. Supporting documentation shall include at least one of the following:

- i. The vendor’s original invoice (periodic statements do not constitute adequate support; if a confirmation is provided rather than an invoice, it must be supported by a packing slip itemizing the items ordered/received).
- ii. Original sales slips or cash register tapes from teachers or other persons requesting reimbursement for items purchased with personal funds for the benefit of the school; credit card charge slips are not acceptable expenditure support unless they are itemized.
- iii. Letters, acknowledgements, renewal notices, order forms, etc., may be used when an invoice is not issued.

c. Review invoices for accuracy prior to requesting a check:

- i. Review all invoices to determine if discounts can be deducted from the amount due.
- ii. Review all invoices to determine if sales tax was charged on merchandise purchased. Most items purchased for the benefit of the school are tax-exempt and therefore sales tax should not be paid to a vendor or reimbursed to a staff member.

d. Maintain proper documentation

The completed Activity Fund Payment Authorization form, check stub, and all supporting documentation shall be kept in numerical order, by month, in the activity fund records for future reference and audit.

3. Issuance of Checks

a. Disbursement of funds shall be made with pre-numbered EPES checks.

b. All activity fund checks require two signatures; stamped signatures are prohibited.

c. A check shall not be drawn on an account with insufficient funds unless funds are anticipated within a short time or the principal is willing to underwrite the expenditure from an account in the general fund balance.

- i. If the principal underwrites the expenditure, a Transfer of Funds Authorization must be completed and approved
- ii. You must email the Office of Financial Services in order to obtain final approval and access in EPES to draw a check against an account with insufficient funds

d. Checks shall be issued to the vendor, company or organization; checks shall never be issued payable to “cash”

e. Under no circumstances are checks to be pre-signed. Authorized individuals shall not sign a check unless all the required information has been obtained.

f. There may be unusual circumstances when the total amount of the purchase is unknown (i.e., Sam’s, Wal-Mart, etc.) but the check must always have payee information prior to being signed.

- g. All checks shall be generated electronically using the EPES software. Checks may be hand written only in extenuating circumstances.
- h. Voiding Checks – If it becomes necessary to void a check, cut the check signature area off, and write “VOID” clearly across the face of the check and a brief explanation of why the check was voided. All voided checks, check stubs and duplicate checks shall be retained in the activity fund records.

#### 4. Reimbursements

- a. Checks may be issued to students or employees to reimburse them for personal funds spent for school purposes by providing proper supporting documentation to the bookkeeper and approved by the principal
- b. Reimbursements from activity funds should not be frequent in order to safeguard against unauthorized purchases

#### 5. Refunds

- a. Refunds are issued for items such as, but not limited to:
  - fees collected for cancelled events
  - charges for lost books or lost library books returned
  - overpayment of club dues
  - fundraisers paid for in advance and the product was unavailable or defective.
- b. All refunds must be done with a school check; cash refunds from monies collected are not allowed except with prior, written approval from the Financial Services Division.
- c. In addition to the normal check requirements, the refund check documentation shall include:
  - The reason for the refund
  - The activity account name(s) and account number(s)
  - Proof of original payment (Spring ISD receipt, cancelled check, etc.)

#### 6. Advance Payments

##### a. Student Travel

Clubs or other student groups out-of-town travel expenses may be funded from their activity account for student expenses

- i. An approved Student Travel Authorization and Expense Report - Travel Advance Request Form shall be completed and attached to a purchasing requisition in the District’s eFinance System to request a travel advance.
- ii. Accounts Payable will generate a check in the Sponsor’s name
- iii. Upon completion of the trip or activity, the sponsor shall provide the bookkeeper all the supporting documentation for the expenses (invoices, receipts, etc.) and return any unused portion of the advance
- iv. The bookkeeper shall issue an EPES receipt for the money returned and cross reference that receipt number with the District’s purchase order number

- v. The settlement of all activity fund advances is to be completed no later than ten days after the completion of the trip or the termination of the activity for which the money was advanced, except in cases deemed unusual or exceptional by the principal. In all cases, settlement is to be completed prior to the end of the school year. It is the dual responsibility of the principal and bookkeeper to ensure proper accounting and documentation for all advances.
- vi. The bookkeeper shall issue a check payable to Spring ISD from the appropriate activity fund account to reimburse the District for the total amount of the purchase order. Write the budget code to be credited on the check and send it to the Executive Assistant of the Chief Financial Officer in the Financial Services Division.

b. Employee Travel

Staff members traveling with students must complete a Professional Trip Authorization and Expense Report form for a travel advance even if the trip expenditures will be paid from the activity fund account.

- i. The staff member should indicate at the top of the Professional Trip Authorization and Expense Report form “Trip expenses will be reimbursed from activity funds.”
- ii. The bookkeeper is responsible for reimbursing the campus budget from the appropriate activity account to settle the advance.

c. All airfare is ticketed through the District’s Travel Coordinator by completing a Request for Spring ISD Travel Reservations form.

d. Registration Fees

Registration fees to be paid directly to the conference may be paid from activity funds if the fee is not a budgeted expense. Registration fees paid by District budget funds should be processed with a purchase order through eFinance.

7. Supplemental Payments to Staff Members for Services

- a. The principal may agree to compensate teachers or other staff members for additional services performed which are in addition to their normal, specified duties and performed outside of the regular work hours. Such payment shall never be made directly to the staff member from the activity fund and follow these procedures:
  - i. Complete an Overtime/Supplemental Payment Authorization form. The campus payroll clerk will enter the data for payment to the employee through the District’s payroll system.
  - ii. An activity fund check shall be issued payable to Spring ISD for the amount of the supplemental payment. The appropriate budget code shall be written on the check. The check shall be sent to the Executive Assistant of the Chief Financial Officer in the Financial Services Division.
- b. Payments to Spring ISD staff members (including Spring ISD Police Officers) from parent/student support groups such as PTO, PTA and/or booster clubs for work performed must be made through the Spring ISD payroll system as described above (the parent/student group shall issue a check payable to the campus activity fund).

## 8. Payments to Non-Staff Members for Contracted Services

Outside vendors are businesses and/or individuals that are not Spring ISD employees who perform a service for your campus; examples include: judges, speakers, authors, caterers, consultants, music accompanists, translators, custom printers and license fees.

- a. Any vendor engagement involving services shall follow the District's purchasing procedures as referenced in Section 12 of this manual.
- b. The use of contracted services in any amount requires a District-approved purchase order. It is recommended that requisitions be processed via the eFinance system to request contracted services (ensure that the vendor has been setup in the eFinance System).
- c. It is recommended that payments for services performed by individuals not employed by Spring ISD be issued by the Accounts Payable Department.
- d. The bookkeeper shall issue a check payable to Spring ISD from the appropriate activity fund account to reimburse the District for the total amount of the purchase order. Write the budget code to be credited on the check and send it to the Executive Assistant of the Chief Financial Officer in the Financial Services Division.

## 9. Purchase of T-Shirts for Faculty

The student body generates activity fund monies; as such, expenditures for the faculty should be limited. In an effort to generate school spirit and for security purposes, principals may purchase t-shirts once a year for their staff provided there are sufficient funds available. Shirts are only allowed to be purchased from the Faculty Vending Account (#44575) or the Principals Discretionary Account (#46610).

## 10. Awards and Incentives

At certain times during the school year it may be necessary to reward a student or group of students for achievements (i.e., honor roll, perfect attendance, etc.). The school principal should exercise caution when rewarding students for activities that are associated with UIL to ensure compliance with UIL rules and regulations. Students who participate in fundraising activities may be awarded a non-monetary incentive with a maximum value of \$50.

## 11. Faculty Funds (i.e. Sunshine/Cheers Fund)

Faculty funds are generated and/or contributed solely by school personnel or appropriate commissions and/or donations to be utilized and spent at the school's discretion for faculty and staff.

All expenditures for hospitality, condolences, or any other purpose for the sole benefit of school personnel is to be paid out of Faculty Fund accounts.

## 12. Procedures for Voiding Checks

An activity fund check may be voided for any of the following reasons:

- Check has been outstanding for a period in excess of 180 days (stale-dated)
  - Check has been lost
  - Check was written with an incorrect amount or written to an incorrect payee
- a. Stale-dated checks – If a check is voided as stale-dated, it is the District’s policy to escheat those funds to the State. Follow these procedures:
    - i. In the EPES “Checks Paid” screen, void the check noting the reason as “stale-dated”
    - ii. Send a check payable to Spring ISD to the Financial Services Division for the amount of the check and attach copies of the supporting documentation for the check
    - iii. The Financial Services Division will forward the funds to the State
  - b. Lost checks – If a check has been lost by the payee, verify that it has not cleared the bank and issue a stop payment when economically feasible. For example, if the lost check is for \$5.00, carry the check on the Outstanding Check Report until it is voided (maximum of 180 days) and reissued to the original payee. Do not initiate an official stop payment that could result in a stop payment fee that is more than the face value of the check. Cross reference the check number on the Activity Fund Payment Authorization form.
  - c. Check corrections – If a check was written with an incorrect amount or written to an incorrect payee, void the check in EPES in the “Checks Paid” screen and reissue a check to the correct vendor or for the correct amount. Cross reference the check number on the Activity Fund Payment Authorization form.

## 13. 1099 Requirements

- a. To ensure that the District reports all required payments to the IRS, each campus is responsible for maintaining records of vendor payments. This is done by entering the payee’s federal tax ID number obtained from a W-9 form. The tax ID number must be entered in EPES prior to issuing a check.
- b. At the end of each calendar year (January 1, 20XX to December 31, 20XX) instructions will be sent to the bookkeeper from the Financial Services Division regarding 1099 reports.
- c. The Financial Services Division will complete the necessary reporting and mail a Form 1099-MISC as required by the Internal Revenue Service to all vendors if the total amount paid District wide exceeds \$600.00.

## Section 8 – Transfers and Adjustments

Each school can maintain an activity fund, which encompasses the care and administration of those activities and functions relating to student and faculty programs. The administrative plan of the fund is that income received for a specific function is disbursed only for that function. However, if unusual circumstances occur, the school principal shall ensure that any liabilities of that function are liquidated and the remaining assets are transferred to an account with the same general activity functions as the original fund.

### 1. Transfers involving related accounts

- a. Some activity accounts are established for the single purpose of isolating transactions for specific activities, collections, solicitations, etc.; thereby enabling the profitability of the activity to be determined. Net proceeds remaining in such accounts are transferred to a similar account approved by the principal through a Funds Transfer Authorization form.
- b. Some activity accounts are expected to be revenue producing by the very nature of the accounts. Receipts almost always exceed possible expenditures and the balance in these accounts will increase indefinitely unless some disposition is made of the excess revenue; for example, vending machine commission accounts. Vending machine revenue is transferred, at the option of the principal, to accounts related to the supporters who generated the profits.
- c. Transfers of the nature described above are recommended by the bookkeeper but will only be executed after obtaining written approval from the principal and the club sponsor(s), head coach, or faculty chairperson, etc., when the transfer involves accounts with delegated responsibility.

### 2. Transfer involving unrelated accounts

- a. All transfers not covered by above, involving one or more accounts with delegated responsibility shall be executed after obtaining written approval from both: (1) the person(s) in charge of the account and (2) the school principal; for example:
  - i. Transfers FROM or TO the General Revenue Account.
  - ii. Transfers FROM or TO club and organization accounts, except as specified above.
  - iii. Division of funds from dormant accounts.

### 3. Transfers for the purpose of payment or contribution

- a. Clubs and student organizations can compensate another student group for goods purchased or services performed; for example, when a club purchases advertising in the yearbook, newspaper, etc., a transfer of funds is made between the two accounts.
- b. These type of transfers shall be executed only after obtaining approvals from both the sponsor and the principal.

### 4. Transfer Procedures

- a. Complete a Funds Transfer Authorization form disclosing both the amount and the reason for the transfer and have it signed by the principal
- b. Post the transfer in the activity account in the EPES System

- c. Maintain all records in the activity funds file, including:
  - i. Funds Transfer Authorization form
  - ii. Any supporting documentation (invoices, statements, etc.)

#### 5. Journal Adjustments

Journal adjustments are initiated by completing a Funds Adjustment Authorization Form and approved by the principal for transactions including but not limited to:

- deposit corrections by the bank
- banking fees
- checks clearing for amounts different than those posted in EPES



## Section 9

This section has been removed from the manual.

## Section 10 – General Ledger Activity Accounts

### 1. Agency Accounts (EPES account number begins with “1”)

- a. Agency Funds are monies collected by students for clubs or organizations through various District or school-approved fundraising activities. Student funds may also be received as donations. These funds are controlled by student organizations. The money is to be spent for the benefit of the students or the purposes for which the funds were collected or donated.
- b. A class or club account is a trust account to be used for the intended purpose at the time the account was created. The principal must ensure that transfers or expenditures from these accounts are within the intended purpose and cannot divert funds for other uses.
- c. Sponsors shall maintain club records and financial documentation for their organizations. They are also responsible for the funds collected and must approve all expenditures for the club(s) they monitor. All money collected from students for any purpose is to be deposited in the appropriate activity fund account.

### 2. District Accounts (EPES account number begins with “3”)

The District Funds are provided to the school from District monies or from funds collected by the school on behalf of the District. These funds must be expended for designated purposes or returned to the District.

Examples include:

#### a. Sales Tax (#33615)

This account is used to deposit sales tax collected from the various clubs and organizations. The balance in the sales tax account is remitted to the Financial Services Division at the end of the month for remittance to the State. Sales tax account balances should be zero when the books are closed each month.

#### b. Athletic Gate Receipts (#33620)

Staff members collecting money at athletic events shall deposit the funds to the Athletic Gate Receipts account. Athletic collection reports for each event shall be retained by the bookkeeper.

#### c. Lost Textbooks (#33655)

Funds collected for District’s lost textbooks are deposited to this account. At the end of the year, each school’s textbooks are audited. An invoice is given to each school for textbooks that are missing. Funds from the Lost Textbooks’ account are used to pay this expense. The balance remaining in the account is to be sent to Spring ISD.

#### d. Faculty Accounts a.k.a., Sunshine/Cheers (#33616)

These funds are contributions from staff and are to be used for condolences, staff celebrations such as birthdays, showers, etc. These funds are held in the activity fund; however, they belong to the staff and therefore they are not to be sent to the District.

### 3. School Accounts (EPES account number begins with “4”)

School funds are collected or contributed to the activity fund for the benefit of all students, (not a specific club or organization) and for limited staff expenses.

These funds are controlled by the principal and/or account sponsor and include, but are not limited to:

Type of Account	EPES Account Range	Account Description
Class Accounts	44000 - 44220	Collection of classroom fees
Commission/Vending	44500 - 44580	Commissions received from vendors such as the pencil machines, recycling, student pictures, drink and snack machines
Departments	44695 - 44850	Major instructional departments, including the library, music, and the nurse.
Donations	45000 - 45045	Donations from community businesses that are not specific to an activity account are deposited to these accounts.
Donations – PTO/PTA	45055 - 45165	Donations from PTO/PTAs can be deposited into a general donation account or can be broken down by area, department, or project.
Donations for Specific Use	45175 - 45270	These donations are given to the school to be used for a specific event or project.
Fundraisers/Sales/Fees	45500 - 45575	Fundraisers for the entire school, school stores, t-shirts, temporary ID's/lanyards are included in this section of accounts.
Grade Level	46005 - 46050	These are accounts for grade levels.
Miscellaneous	46500 - 46650	These are accounts that do not fit into the other categories. They include field day, general revenue, principal's discretionary fund, transcripts, UIL, copiers, etc.
Scholarships/Grants	47000 - 47075	A grant is money that has been given to the school by a corporation or organization to fund a particular program at the campus. Funds used for scholarships are located in these accounts.

## Section 11 – Vending

### 1. General Procedures

- a. The school principal shall control the revenue from vendor-maintained vending machines located in all areas of the school.
- b. Commissions earned shall be deposited to the appropriate activity vending account.
- c. The principal is responsible for providing the maximum available security for the inventory in the machines.

### 2. Snack Vending Machines

The Child Nutrition Department maintains and manages the machines located in the cafeteria in accordance with the nutritional guidelines set by the Texas Department of Agriculture.

### 3. Beverage Vending Machines

All beverage vending machines are under contract with an outside vendor. Commissions from these machines are paid directly to the schools by check or ACH/EFT.

### 4. Vending Machines in Student Areas

- a. Vending machines located in common student areas at all schools contain non-carbonated beverages.
- b. All transactions involving commissions generated by vending machines shall be deposited into the activity vending account established for this purpose. The individual activity accounts should relate directly to the location of the machines and the intended purpose of the profits.
- c. Profits resulting from vending machine sales may be transferred at the option of the principal to accounts related to the supporters/payers who generated the profits. The money raised, at the option of the principal, can be transferred to any account for student-related purposes.

### 5. Vending Machines in Teacher Lounges

- a. Teacher lounges have both carbonated and non-carbonated beverages available.
- b. Commissions generated from faculty drink vending machines shall be deposited to the Faculty Vending Account #44575.

## Section 12 – District Purchasing Procedures and Standards of Conduct

### 1. Purchases from Activity Funds

- a. The school principal is fully responsible for all purchases and commitments requiring the present or future disbursement of activity fund money. Staff must have prior approval from the school principal before making a purchase with school funds.
- b. Purchases are NOT to be made unless sufficient funds are available in the proper activity fund account or will be available at the time the payment is due.
- c. Purchases should be made through the District’s contracted vendors unless the goods and/or services are not available from them. A list of the contracts competitively bid by the District’s Procurement department and awarded by the Board of Trustees is available on the District’s Contract Reporter online database. Employees may browse the Contract Reporter to view existing contracts by:
  - a. Category
  - b. Vendor Name
  - c. Bid Number
  - d. Vendor Number
  - e. Description
- d. When a District contract does not exist, purchases should be made in accordance with the Texas procurement laws that govern school district purchasing, in particular the Texas Education Code Chapter 44.031 (for goods and non-professional services) and Government Code 2254 (for professional services).
- e. The table provides guidance for making purchases in accordance with the Texas procurement laws and based on the various dollar thresholds that determine the appropriate procurement method to be used. In addition, the table provides guidance for determining the sourcing documents that may be required to support the purchase.

PROCUREMENT CATEGORY	JUSTIFICATION METHOD	SOURCING DOCUMENTS REQUIRED
Contracts for goods and/or non-professional services valued under \$3,000	Requestor must obtain a written quote/proposal from at least one vendor.	1. One (1) written vendor quote required 2. Services Contract (if a service) 3. Purchase Order (if applicable)
Contracts for goods and/or services valued over \$3,000 but under \$50,000	A minimum of three (3) written vendor quotes required. Quotes should be for same or comparable goods/services. Requestor should select the proposal that offers the “best value” to the District. Upon selection of the vendor/proposal requestor must complete an Informal Bid Tabulation form to record the quotes received and to identify the preferred supplier.	1. Three (3) written vendor quotes required. 2. Informal Bid Tabulation form 3. Services Contract (if a service) 4. Purchase Order (if applicable)

<p>Contracts for goods and/or <u>non</u>-professional services valued at \$50,000 or more in the aggregate for each 12-month period.</p>	<p>Purchase shall be made by the method, of the following methods, that provides the “best value” for the District:</p> <ol style="list-style-type: none"> <li>1. Competitive bidding (Invitation for Bids/Request for Proposals) for goods/services other than construction services</li> <li>2. Interlocal contract (includes Interlocal agreement with other governmental agency or contract with a Purchasing Cooperative).</li> </ol>	<ol style="list-style-type: none"> <li>1. Competitive bid process (IFB/RFP)</li> <li>2. Services Contract (if a service)</li> <li>3. Purchase Order</li> </ol>
<p>Contract for <u>professional</u> services</p>	<ol style="list-style-type: none"> <li>1. Professional Services Procurement Act (PSPA) under Gov’t. Code 2254.003 must be made in accordance with the PSPA</li> <li>2. Services determined by the District as professional services do not require a specific procurement method, yet some type of procurement method is highly recommended to ensure the “best value” to the District.</li> </ol>	<ol style="list-style-type: none"> <li>1. Services Contract (if a service)</li> <li>2. Purchase Order</li> </ol>
<p>Contract for goods/services only available through a single source (Sole Source)</p>	<p>Goods/services only available from a single source do not have to be procured through a competitive bid method (Education Code 44.031(j)). “Sole Source” refers to an item that is available only from one source under one or more of the following circumstances:</p> <ol style="list-style-type: none"> <li>1. An item for which competition is precluded because of existence of a patent, copyright, secret process, or monopoly;</li> <li>2. A film, manuscript, or book;</li> <li>3. A utility service, including electricity, gas, or water; and</li> <li>4. A captive replacement part or component for equipment.</li> </ol>	<ol style="list-style-type: none"> <li>1. Sole Source letter from the vendor, certifying they are the sole creator/provider of the goods/services.</li> <li>2. Spring ISD Sole Source Justification Form, certifying the reason for claiming sole source.</li> <li>3. Conflict of Interest Questionnaire</li> <li>4. Services Contract (if a service)</li> <li>5. Purchase Order</li> </ol>
<p>Class events, student trips, and competitions (excluding District contracted services)</p>	<p>Three written quotes shall be obtained where possible. (e.g. – hotel and vehicle rentals)</p>	<ol style="list-style-type: none"> <li>1. Quotes (if applicable)</li> <li>2. Contract (if applicable)</li> </ol>

## 2. Contracts, Installment Contracts & Lease Agreements

- a. A contract is an agreement between two or more parties in which there is a promise to do something (or refrain from doing something) in return for a valuable benefit known as consideration.
- b. Any vendor engagement involving services requires a written Spring ISD Services Contract (“Services Contract”). The Services Contract includes terms and conditions developed to protect the District, the Board of Trustees, and its employees from potential legal risks and liabilities that may arise over the term of any vendor engagement.
- c. Contracts MAY NOT extend over a period exceeding the fiscal year in which it was purchased from the effective date of the contract.
- d. Contracts should only represent a commitment of current school year funds.
- e. Contracts may only be signed by an authorized signatory of the District. The authorized signatories include the Board President or the Superintendent of Schools (School principals and department directors are not authorized signatories).
- f. NOTE: Contact the Procurement department for instructions in completing a Services Contract.

## 3. Purchases from the Distribution Center

The District’s Operations department operates a Distribution Center where various commonly used products are stocked and made available for ordering by District schools and departments at competitive prices. An online catalog of the items available for ordering from the Distribution Center is accessible in the District’s Intranet.

- a. Schools wishing to take advantage of lower prices offered by the Distribution Center may do so by following these procedures:
  - i. Select item(s) from the Distribution Center’s catalog.
  - ii. Enter the inventory requisition through the on-line inventory system using the appropriate budget code.
  - iii. Issue a check payable to Spring ISD from the appropriate activity fund account. Write the budget code to be credited on the check and send it to the Executive Assistant of the Chief Financial Officer in the Financial Services Division.
  - iv. The order will be processed and the merchandise shipped to the school.
  - v. Contact Distribution Center for more information.
- b. School clubs and organizations can utilize this service but must do so through the appropriate school budget code utilizing the procedures outlined above.
- c. PTO’s/PTA’s and school booster clubs can purchase items from Distribution Center if the item(s) are to be used for the school. Orders can be entered by the school using the appropriate budget code. The organization would issue a check payable to Spring ISD and send to the Financial Services Division.

## 4. Standard of conduct

### a. Ethics

The District follows the “Educators Code of Ethics”, (Board Policy, DH-Exhibit) which establishes proper conduct for District staff members. Principle I Professional Ethical Conduct clearly applies to those individuals engaged in the purchasing process.

The following is a partial list of standards that the principle includes:

- The educator shall not intentionally, knowingly, or recklessly engage in deceptive practices regarding official policies of the school district, educational institution, educator preparation program, the Texas Education Agency, or the State Board for Educator Certification (SBEC) and its certification process. (1.1)
  - The educator shall not knowingly misappropriate, divert, or use monies, personnel, property, or equipment committed to his or her charge for personal gain or advantage. (1.2)
  - The educator shall not submit fraudulent requests for reimbursement, expenses, or pay. (1.3)
  - The educator shall not use institutional or professional privileges for personal or partisan advantage. (1.4)
  - The educator shall neither accept nor offer gratuities, gifts, or favors that impair professional judgment or to obtain special advantage. This standard shall not restrict the acceptance of gifts or tokens offered and accepted openly from students, parents of students, or other persons or organizations in recognition or appreciation of service. (1.5)
  - The educator shall not falsify records, direct or coerce others to do so. (1.6)
  - The educator shall comply with state regulations, written local school board policies, and other state and federal laws. (1.7)
  - The educator shall be of good moral character and be worthy to instruct or supervise the youth of this state. (1.10)
- b. All District staff members are public servants and therefore subject to Title VIII of the Penal code, regarding offenses against public administrations, including bribery and corrupt influence (Chapter 36), perjury and other falsification (Chapter 37), obstructing governmental operation (Chapter 38), and abuse of office (Chapter 39). All District staff members shall perform their duties in conformity with District policy, ethical standards for professional educators, and state and federal law.

## 5. Conflict of Interest

School district employees are limited in the types of employment in which they may be involved outside of normal school activities.

- a. No staff member shall accept employment or engage in any business or professional activity that the staff member might reasonably expect would require or induce the disclosure of confidential information acquired by reason of official position.
- b. No staff member shall have any personal financial or other business interest or obligation that in any way creates a substantial conflict with the proper discharge of duties while employed by the District. Such substantial conflicts include, but are not limited to taking time away from the position with the District for the business interest or obligation, or use of the position with the District for the business interest or obligation, or use of the position with the District and/or facilities of the District to advance the cause of the business interest or obligation. (Board Policy, DBD Local)

## 6. Gifts

- a. The State Ethics Commission established a workable limit of \$50 for meals and other gifts. In 1992, the Ethics Advisory Board held that benefits not allowed under state law included the following



examples: a \$50 clock, a hotel room, an airline ticket, a hunting trip, football tickets, a hunting rifle, and a \$60 or more restaurant meal.

- b. The State Board of Educator Certification has defined “tokens of recognition” such as plaques, fruit, baked goods, coffee mugs and ornaments as acceptable gifts. Gifts to educators have never been condoned by the State.

## Section 13 – State and Local Sales Tax and Federal Excise Taxes

### 1. Taxable Status of Purchases

A school district is a political subdivision of the State of Texas and is; therefore, exempt from paying state sales tax and no tax number is assigned. Purchases by the school for educational and instructional use or for administrative purchases necessary for the educational functioning of the school are exempt from sales tax.

Ruling No. 95-0 from State Comptroller, Effective October 1, 1969 states:

*“The sale, lease, or rental of tangible property directly to or for storage, use, or other consumption of tangible personal property directly by an educational organization, which property is necessary to its function as such, and paid for by the organization is exempt from the computation of (state and local sales) taxes.”*

Provisions under Article 21.023 of the Federal Statutes provide tax exemption to the school district.

#### a. Tax Free Purchases

All items purchased by a public school, school district or non-profit school for the school’s own use qualify for an exemption from sales tax if the items purchased relate to the educational process. The school, school district or authorized agent should provide the seller with a valid Tax Exemption Certificate. To be valid, the certificate must state the merchandise being purchased is for the organization’s own use in providing education and is being made in the name of the organization, and that payment will be made from the organization’s own funds.

- i. Purchases for personal use by individuals, even though connected with a school or school organization, are not exempt from the tax. (Examples: cheerleaders purchasing uniforms, band members purchasing instruments and athletic teams purchasing tickets.)
- ii. The Tax Exemption Certificate cannot be used by staff members for purchases made from the Faculty funds (Sunshine/Cheers account). Sales tax should be paid on items purchased with an activity fund check from the staff account. Employees seeking reimbursement for purchases with faculty funds shall be reimbursed the total amount of the purchase, including the taxes paid.
- iii. The District exemption status may not be utilized by parents, patrons, or alumni organizations to secure exemption from sales taxes. Parent/teacher organizations, booster clubs, etc. must apply for their own exemption.

#### b. School Sponsored Trips

- i. Meals purchased by the school for athletic teams, bands, clubs, etc. on authorized school trips are exempt from sales tax if the school contracts for the meals. The school must pay for the meals with a school check and provide the eating establishment with an exemption certificate.
- ii. Individual members of the athletic team, band, etc. may not request exemption from sales tax on the meals they purchase while on a school authorized trip.
- iii. Teachers, coaches, sponsors, etc. MAY NOT request exemption from sales tax on individual meal purchases while on school business even though the school reimburses the expense. Sales tax paid in connection with the purchase of a meal by teachers, coaches, etc. will be reimbursed by the District as part of the amount paid per meal or per diem according to District guidelines.
- iv. A school employee may claim an exemption from the Texas Hotel Occupancy Tax if the school contracts and pays for the accommodations and provides the hotel with a Hotel Tax Exemption Certificate.

c. Taxable Items (Refer to the Taxable and Non-Taxable Chart)

- i. Sales of tangible items by teachers and students – Teachers and students MUST COLLECT sales tax on merchandise and non-exempt food products they sell. If the school assumes responsibility for the activity and/or sales, the school is responsible for ensuring that the sales tax is paid. The school may purchase items tax-free but must collect the sales tax when the items are sold.
- ii. PTA's, PTO's and booster organizations are required to pay sales tax when purchasing taxable items and to collect sales tax when selling taxable items. Booster organizations are NOT allowed to use the Spring ISD Tax Exemption Certificate.
- iii. There are no tax exempt numbers. Exemption certificates DO NOT require numbers.
- iv. Each bona fide student chapter (i.e. student organization) may have two 24-hour tax-free sales each calendar year. To qualify as a student organization, the group must be organized for some business or activity other than instruction or as a participatory group. (for example, Spanish class and Debate class do not qualify for an exempt sale, but the Spanish Club and Debate Club qualify for a tax-exempt sale. Likewise, the cheerleading team, football team and soccer team do not qualify for an exempt sale, but the Cheerleading Club, Football Club and Soccer Club do.)

For the purposes of the exemption, one day is counted as a 24 consecutive hours and a calendar year is the 12-month period from January through December. See subsection (h) of Rule 3.322, "Exempt Organizations."

d. Toll Free Number

The State Comptroller's Office maintains a toll-free tax information number for quick response to any state tax questions you may have. You can reach the Comptroller's Office by calling 1(800) 252-2555 or on the web at: [www.window.state.tx.us](http://www.window.state.tx.us).

2. Remittance of SalesTax

- a. The bookkeeper shall remit all sales tax collected on the last day of the month to the Financial Services Division, unless contractual agreements with a vendor stipulate that the taxes be remitted to the vendor.
- b. The Financial Services Division will assume full responsibility for transmitting all sales tax collections received to the State Comptroller's Office all sales tax collections received.

3. Hotel Occupancy Tax Exemption

Educational organizations and their staff members traveling on official business for the organization are exempt from the Texas state hotel occupancy tax (check with the hotel when traveling out of State as State laws differ on the acceptance of the tax exemption certificate. Educational organizations and their staff members are required to pay local taxes.

Individuals or groups claiming an exemption must either be staff members of the organization or must pay for the hotel with the organization's funds. A Texas Hotel Occupancy Tax Exemption Certificate should be given to the hotel in order to obtain the exemption.

For information on hotel tax, please call: 1 (800) 252-1385 or on the web at: [www.window.state.tx.us](http://www.window.state.tx.us)

4. Sales Tax Calculation

Except as described above, sales tax is to be collected on all taxable sales by staff and students. There are two different sales tax rates depending on the location within the District's boundaries. All schools in the

District are to collect 8.25% in sales taxes; with the exception of Booker ES, Hoyland ES, Reynolds ES, Twin Creeks MS, and Wells MS, which are in the 7.25% sales tax collection area.

The following is intended as a guide to help determine the amount of sales tax to be collected:

a. Calculation to determine the sale price per item to break even or make a profit:

Net cost of taxable items (including set-up fees, design fees, shipping, and profit)	\$10.00
Multiply times Spring ISD Tax Rate (8.25%)	<u>x .0825</u>
Total Amount of Sales Tax	\$0.83
Sale Price of Item	<u><u>\$10.83</u></u>

b. Calculation to back-out sales taxes from deposited funds:

Taxable sale deposited	\$11.00
Divide by 1.0825 to back out sales tax	<u>÷ 1.0825</u>
Deposit to Activity Account	\$10.16
Deposit to Sales Tax Account	<u>\$0.84</u>
Total amount deposited	<u><u>\$11.00</u></u>

## 5. Taxable Sales Chart

State and local sales taxes are imposed and collected on all sales including, but not limited to the following:

- Agenda books
- Agricultural bales
- Art-supplies and work of art
- Artistic-CD, tapes, videos
- Athletic-equipment and uniforms
- Auction items sold
- Automotive-parts and supplies
- Band equipment, supplies, patches, badges, uniform sales and rental
- Book covers
- Books-workbooks, vocabulary, library, author (when the school is the seller)
- Book Fairs-all books sold
- Brochure and catalogue items
- Calculators
- Calendars
- Candles
- Car-painting, pin striping
- Clothing-school, club, class spirit
- Computer-supplies, mouse pads
- Cosmetology products sold to customers
- Cups-glass, plastic, paper
- Decals
- Directories-student, faculty
- Drafting-supplies
- Family and Consumer Science-supplies and sewing kits
- Free-copies, printing, laminating
- (Not transcript copies)
- Flowers, arrangements
- Greeting Cards
- Handicrafts
- Horticulture items
- Hygiene supplies
- Identification Cards/Badges-when they are sold to the entire student body (not the fine for lost ID's)
- Locks-sales and rentals
- Magazine-subscriptions less than 6 months
- Magazines-when sold individually
- Musical supplies-recorders, reeds
- Parts-career & technology classes (not to include products used in cosmetology)
- Parts-upholstery
- PE-uniforms, supplies
- Pennants

- Pictures-school, group (if school is the seller)
- Plants-holiday greenery and poinsettias
- Rentals-equipment of any kind
- Rentals-uniforms of any kind, towels
- Repair to tangible personal property (i.e., computer repair, house remodeling)
- Rings and other school jewelry
- Rummage, yard and garage sales
- Safety supplies
- School publications-athletic programs, posters
- School publications-magazine (unless > 6 months)
- School publications-newsletter, newspaper
- School publications-reading books
- School publications-reading books
- School publications-sheet music, hymnals
- School publications-yearbooks
- School store-all items (except food)
- Science-science kits, boards, supplies
- Spirit items
- Stadium seats
- Stationary
- Supplies-any sold to students
- Uniforms-any type to include PE, dance, drill team, cheerleaders, athletic, club shirts
- Vending-pencils and other non-edible supplies (the school services the machine)
- Woodworking crafts- entire sales to include parts and labor
- Yard signs

## 6. Non-Taxable Sales

School and school-related organizations do not collect sales taxes on the following:

- Ad sales-in yearbooks, athletic program, newspapers, posters
- Admission tickets-athletic, dances, dance performances, drama and musical performances
- Admission-summer campus, clinics, workshops, project graduation, banquet fees, prom, homecoming, tournament fees and academic competition fees
- Club memberships
- Cosmetology services (products sold to customers are taxable)
- Discount/Entertainment cards and books
- Facility rentals for school groups
- Food and drinks sold at PTA carnivals
- Sale of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities
- Vending machine sales
- Meals and food products, including candy and soft drinks, serviced in an elementary or secondary school during the regular school day.
- Candy and food items sold through fundraising drives by PTO or students of the school who are under eighteen years of age
- Labor-automotive, upholstery classes (parts are taxable)
- Lost library books or lost textbooks
- Magazine subscriptions greater than six months
- Parking permits
- Services-carwash, cleaning

## Section 14 – Fundraising Activities

A fundraising activity is any activity involving participation of a student body or a school recognized student group undertaken for the purpose of raising funds for a school or a school sponsored group. Spring ISD considers all money collection events to be governed by the District’s fundraising policies.

The Spring Independent School District recognizes the importance and value of a positive fundraiser program. In order to provide assistance and protection to district campuses and organizations, the following guidelines are intended to address a few of the issues the District faces. As your campus or organization prepares to conduct a fundraiser, use these guidelines to assist in planning.

### 1. General Guidelines

- a. Only fundraising activities approved by the sponsor, principal, and Financial Services Division may be scheduled.
- b. Fundraising activities are not confined to regular school hours but are considered an extension of the school program. When fundraising activities are in the name of the school, all funds raised become school funds and belong to the school-sponsored group responsible for raising the money.
- c. Door-to-door solicitation is discouraged for elementary and middle school students; in addition, the school should not enter into a contract with an outside solicitation firm.
- d. As an incentive, students participating in fundraising activities can be awarded a non-monetary prize with a maximum value of \$50.00.
- e. Funds raised by campus students, clubs, or organizations should be combined and used toward the particular event or expenditures for which the funds were intended. These funds should be used to benefit all students of the campus, club, or organization: for example, you may not reduce a student’s trip expense or provide free or reduced priced tickets to those that raised funds or raised a certain amount of funds. (See the Internal Revenue Service Fundraising Restrictions and Example of the Use of Funds Raised at the end of this section)
- f. Students may not be required to participate in a fundraiser program nor required to sell a certain amount or make a donation in lieu of fundraising. In addition, a student cannot be punished in any way for not participating in a fundraiser program.
- g. Fundraisers held by a school, club, or organization cannot be held to benefit the faculty or staff. Employees must conduct their own fundraising activities without student involvement with the approval of the principal and the Financial Services Division.
- h. Monies raised or collected during a school year shall be spent on the students responsible for contributing to the account. High activity account balances should not be carried from year to year unless there is a specific goal the club or organization is trying to attain; for example, purchasing a marquee or playground equipment. Sponsors shall spend the majority of funds earned during a school year on appropriate student expenses.

### 2. Tax-Exempt Fundraisers

- a. Each campus can hold two campus-wide tax-exempt fundraisers per calendar year.
- b. Each bona-fide chapter, as defined in this Manual, can hold two tax-exempt fundraisers per calendar year.

### 3. Documentation for Fundraisers

#### a. Fundraising Activity Form

- i. The Fundraising Activity form (Sections 1-4) is to be completed by the teacher or sponsor in charge of the event and submitted to the campus bookkeeper.
- ii. The request must be approved by the principal at least two (2) weeks prior to the beginning of the event.
- iii. Upon approval by principal, the form shall be emailed to Financial Services at [financefundraiser@springisd.org](mailto:financefundraiser@springisd.org). Once approved by the Financial Services Division the form will be assigned a fundraiser number and returned to the bookkeeper. Approval is granted by digital signature of each approver.

#### b. Fundraiser Recap

Section 5 of the report indicates the profitability of the fundraising event. All gross collections and expenses such as advertising, sales tax, prizes and remaining inventory should be listed on the summary report.

- i. Sections 5 and 6 of the Fundraising Activity form shall be completed and submitted to the bookkeeper and the principal within 10 days of the conclusion of the event.
- ii. The completed form should be sent to Financial Services at [financefundraiser@springisd.org](mailto:financefundraiser@springisd.org)

#### c. Maintain proper documentation

- i. Retain the original Fundraising Activity form and a copy of the Activity Account statement from EPES with the activity fund records.
- ii. The sponsor shall retain a copy of the Fundraising Activity form for his/her records.

### 4. Responsibilities

#### a. Sponsor

- i. Submit the Fundraising Activity form (Sections 1-4) to the principal at least two (2) weeks prior to the event.
- ii. Submit the Fundraising Activity form recap (Sections 5 and 6) to the principal within 10 days of the conclusion of the event.
- iii. The club/organization sponsor/teacher is responsible for maintaining accurate records for all fundraising activities. These records include, at a minimum:
  - Copy of the Fundraising Activity form (submit a copy to the bookkeeper)
  - Distribution lists
  - Receipt books issued by the District or a fundraising vendor (such as yearbook)
  - Duplicate ticket stubs
  - Daily collections or tally report
  - Calculation of how sales tax was applied
  - Copy of the Tabulation of Monies form submitted to the bookkeeper
  - Original EPES receipt issued by the bookkeeper for money submitted for deposit

b. Bookkeeper Responsibility

- i. It is the responsibility of the bookkeeper to receipt and record all money received for deposit from the sponsors/teachers.
- ii. All collections must be receipted in accordance with Section 5 – Deposit procedures on this manual. Funds collected should be turned into the bookkeeper daily or dropped in the safe daily.
  - The funds deposited are to be verified by the bookkeeper in the sponsor’s presence. Both the bookkeeper and the sponsor will sign and date the Tabulation of Monies form agreeing to the amount of the deposit. The original Tabulation of Monies form is retained by the bookkeeper. This is a prudent cash-handling procedure that protects both the bookkeeper and the sponsor.
  - Currently, all secondary and some elementary campuses have a drop safe in a community area that can be accessed by all staff at any time to drop deposits and/or secure money that has been collected. If bookkeeper and sponsor are not able to count funds immediately, sponsors shall do the following:

For campuses having a drop safe, the sponsor shall put the money collected and completed Tabulation of Monies form with receipts (if applicable) in a bank bag, remove and keep the security strip and drop the deposit in the safe. The bookkeeper and the sponsor can determine a time that is convenient for both to verify the deposit.
  - After counting the funds, the bookkeeper must provide the sponsor with an EPES receipt documenting the amount of the deposit.
  - If the sponsor is not available to verify a deposit, a second staff member must be immediately contacted to document the amount of the deposit with the bookkeeper. Both staff members will sign and date the Tabulation of Monies form agreeing to the amount of the deposit. A copy of the Tabulation of Monies form and the EPES receipt shall be given to the sponsor. The EPES receipt will be issued in the name of the sponsor turning in funds.
- iii. Bookkeeper must make all payments in accordance with the Disbursement of Funds section of this manual.
- iv. Ensure that all collections and disbursements associated with fundraising activities coordinated by the school or a school recognized student group are conducted through the activity fund.
- v. Maintain accurate records for all fundraising events including the approved/unapproved Fundraising Activity forms including the fundraising recap.
- vi. The bookkeeper is responsible for providing the Account Reconciliation Report to the sponsor and securing the original, completed Fundraising Activity form to be kept with the activity fund records.
- vii. The bookkeeper shall email the completed Fundraising Activity form to Financial Services within 10 days of the end of the fundraiser.
- viii. In the event of a bookkeeper’s absence, money ready to be deposited can be put in a sealed deposit bag and placed in the campus safe. A notation is to be made on the Safe Contents Log form that the money was accepted in the bookkeeper’s absence. The authorized person will remove the strip on the sealed bag that shows the bag number and retain it until the funds can be verified. Upon the return of the bookkeeper, the deposit will be counted as described in this manual.



## 5. Fundraiser Programs

### a. Ticketed events

- i. For events that collect entry fees, such as carnivals, plays, dances, athletic events, and catered dinners, a pre-numbered entry ticket must be used.
  - Pre-numbered dual tickets should be ordered from the District's approved vendor.
  - Record the beginning and ending ticket numbers on the Ticket Check-Out Log form.
  - Record the date, name and ticket numbers assigned to each seller on the Ticket Check-Out form. Sellers will initial the log to verify the information.
  - Upon the sale or return of the tickets, record the ticket numbers that were returned and the ticket numbers that were sold. Sellers will complete the Ticketed Event Reconciliation form to verify the sales.
  - A ticket is to be issued to the purchaser when the entry fee is paid.
  - The remaining half of the ticket is to be retained by the sponsor of the event to document the beginning and ending ticket numbers issued.
  - The number of tickets issued multiplied by the ticket price should agree to the amount of money collected. If entry fees vary in price, use a different colored ticket for each different price.

### b. Product Sales

- i. All sales of product such as, but not limited to, school supplies, t-shirts and music recorders require and approved Spring ISD receipt to be issued to the purchaser.
- ii. Money collected and a completed Tabulation of Monies form must be turned into the bookkeeper on a daily basis. All documentation such as the EPES receipt for funds deposited, copy of the Tabulation of Monies form, receipt books, etc. is to be kept by the sponsor for audit.
- iii. Sales tax is to be included in the price of the items sold where appropriate.
- iv. A check of \$100 or less may be issued for start-up cash (change funds) to handle an activity efficiently (e.g. book fairs); this request must follow the established guidelines in this manual by completing a Payment Authorization Form. Financial Services will determine the appropriate amount of start-up cash, not to exceed \$100.
- v. An inventory of items should be taken and documented at the beginning of the sale and at the end of the sale. Documentation should include beginning stock amount, price per item, number of items sold, number of items given away and number of items remaining in inventory at the end of the sale.
  - Items sold by a student or staff member must be recorded on the Product Sign-Out/In Log and initialed by the seller and the sponsor.
  - When items are sold or returned, they must be recorded on the Product Sign-Out/In Log and initialed by the seller and the sponsor.
  - The student or staff member must maintain a log of each sale to give to the sponsor.
  - When the vendor, such as the publisher of the yearbook, supplies the receipt books for an item, the student and staff will issue those receipts to each buyer in lieu of the Spring ISD issued receipts. The sponsor will be responsible for maintaining a Receipt Book Log indicating the date, name and receipt numbers issued. The sellers and the sponsor will initial each entry to verify the information.

- Check with the Child Nutrition Department for the Texas Public School Nutrition Policy for food sales during school hours.
- c. Commission-only Fundraisers
  - i. Events held such as McDonald's Night, Cici's Pizza Night, school pictures, etc., where a campus receives a commission or a percent of sales must be pre-approved and follow all the procedures described in Section 14.3, A and B of this manual.
  - ii. Checks received will be deposited to the appropriate activity fund account.
  - iii. After all the expenses have been deducted, 10% of the net profits can be transferred to the Principal's Discretionary Fund account.
- d. Book fairs
  - i. Librarians should use a District approved vendor for their book fair.
  - ii. Transaction tapes should be run daily and submitted to the bookkeeper with the day's revenue. The tape and the money should match. A weekly accumulative tape should be run and submitted with the final deposit for the week.
  - iii. Ten (10%) of the net profit can be deposited to the Principal's Discretionary Fund at the principal's discretion. Merchandise credit from the vendor in lieu of cash can be included in the net profit.
- e. Carnival and field days (includes food vendors and events with rental equipment such as moon walks, dunking booths, rock walls, etc.)
  - i. Any vendor coming onto school property to run or set up equipment must provide proof of liability insurance. Please contact the Operations Department to assist you with the insurance policy information.
  - ii. A volunteer or school staff member should collect the fees charged to participate in the event according to Section 4 of this manual.
  - iii. A volunteer or school staff member should collect the fees charged to purchase food items according to Section 4 of this manual.
- f. Garage sale, car washes, etc.
  - i. Volunteers, students and/or staff members must conduct all sales.
  - ii. Garage sale items must be donated.
  - iii. Written permission must be received from the property/land owners for a Spring ISD campus/organization to conduct a car wash. The sponsor must retain this document with their records.
- g. Candy/food sales
  - i. Candy orders may be taken during the school-day however items may not be delivered during the lunch period.
  - ii. Check with the Child Nutrition Department for the Texas Public School Nutrition Policy.
  - iii. Sponsors should have a signed contract with the vendor prior to conducting a catalog fundraiser.
  - iv. If you plan to hold a catalog fundraiser, tax must be collected for those items in the fundraiser that are taxable. For instance, gift wrap is taxable, but cookie dough is exempt from sales tax by law. The vendor should remit the applicable sales tax to the Texas Comptroller's Office.

6. Approved transfer of funds to Principal's Discretionary Account
  - a. Ten (10%) percent of the net profit of school-wide fundraisers may be transferred to the Principal's Discretionary Account.
  - b. School-wide fundraisers are those in which the entire student body participates; including, but not limited to: (1) commission-only fundraisers, (2) book fairs, and (3) carnivals
  - c. The following are prohibited to be transferred to the Principal's Discretionary Account:
    - i. Funds raised by a specific group or organization
    - ii. Student fees, including fees/fines for cell phones and temporary ID badges
    - iii. Funds raised by PTA, PTO and/or booster clubs
  
7. Non-approved fundraiser activities
  - a. Gambling games, such as bingo, ARE NOT allowed unless the organization has met all legal requirements and has obtained a license through the Texas Lottery Commission.
  - b. Any service, product, activity, or program deemed inappropriate by the Spring ISD administration.
  - c. Raffles. The definition of a raffle is "the award of one or more prizes by chance at a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize." Schools are NOT allowed, by State law, to hold raffles.
  - d. A qualified organization (i.e., Booster Club) may hold two raffles per calendar year and only one raffle at a time. Qualified organizations should contact the Texas Comptroller's Office for specific guidelines.
    - i. Raffle tickets may not be sold on any Spring ISD campuses.
    - ii. Raffle tickets may be advertised on any school site with the permission of that building's administration. A copy of the signed permission letter from a District administrator or the principal to the qualified organization is to be retained by the school.
  
8. Miscellaneous Guidelines
  - a. Law prohibits possession and/or consumption of alcoholic beverages by any individual(s) on school district property.
  - b. Alcohol may not be consumed off school property while students are present at any booster club activity or school sponsored activity.
  - c. Law prohibits smoking, possession, and/or use of any tobacco product by an individual(s) on school district property.
  - d. Please refer to the enclosed Sales and Use Tax Bulletin – School Fundraisers and Sales Tax issued by the Texas Comptroller's Office for additional information on tax-free days and catalog sales. Please make sure your fundraiser qualifies based on the information provided in these documents. For sales tax questions, please contact the Texas Comptroller's Office at 1-800-252-5555 or on the web at [www.window.state.tx.us](http://www.window.state.tx.us).
  
9. Fundraising for individual or families
  - a. While we may wish to assist during a time of need or tragedy, collections to support an individual, employee, student, and/or their family are not to be deposited to a District account, including activity fund accounts.

- b. Donations may be made by individuals by sending funds directly to the bank of the particular individual or family.
- c. If a staff member desires to accept collections/donations, he/she does so individually and is solely responsible for the handling of funds. The District discourages such practice and holds no liability for such collections.

10. Fundraising for organizations in which donations go to foreign countries

- a. While we may wish to assist with world-wide crisis and tragedies, we cannot be an intermediary of such funds.
- b. Funds collected as donations wishing to be made to assist with foreign events (UNICEF, tsunamis, World Water Day, Feed the Children, etc.) are not allowed to be deposited to District bank accounts, including activity fund accounts.

11. Internal Revenue Service Fundraising Restrictions

- a. Spring ISD is considered a charitable organization. The following are Internal Revenue Service (IRS) restrictions placed on tax-exempt organizations (i.e., District, PTOs, and Booster Clubs) that must be followed:
  - i. *As a tax-exempt organization, the District must benefit a campus/organization as a whole instead of benefiting individual members of a campus/organization.* All members of the campus/organization are to be treated equally and receive the same opportunity to benefit from a fundraiser. Therefore, one student cannot receive a greater benefit than another unless the criteria for financial need discussed below is met.

In some instances, individuals may not be able to afford to pay the amount owed to participate in a particular event. The IRS has indicated that a campus/organization may establish criteria that could be used to determine if an individual is in financial need. If the criteria are met, the campus/organization could provide the necessary funds to allow the individual to participate. One criterion could be whether the student is on the free/reduced lunch program. The criteria should be established in writing prior to a particular situation arising. In addition, the criteria should be used consistently for all individuals, and the criteria should not change every year.

- ii. *As a tax-exempt organization, the District campus/organization cannot use individual accounts.* "Individual accounts" are used by a campus/organization to record a credit to an individual (participant) based on revenues raised. The campus /organization would offset that individual's expense with the amount credited to that individual from the revenues raised.
- iii. *As a tax-exempt organization, the District campus/organization cannot require a person to participate in fundraising activities.* A campus/organization cannot require its members or the students to participate in a fund-raiser. Furthermore, students who do not participate in fundraising activities would receive the same opportunity to benefit as those students who participated.
- iv. *As a tax-exempt organization, the District campus/organization cannot require that a certain amount be raised or sold per person.* For example, a campus/organization cannot require that each member or student sell \$20 worth of candy or sell 10 candy bars in a fundraiser.

- b. The following is an example of the above concepts:

The Science Club is having a fundraiser to help reduce the cost of a special field trip. The cost of the trip is \$5,000 for 100 people. Therefore, each student's cost for the trip before the fundraiser is \$50.

Of the 100 people participating in the trip, only 50 people participated in the fundraiser and raised a total of \$1,500.

The \$1,500 must be split equally among the 100 people going on the trip even though only 50 people participated in the fundraiser. Therefore, each person receives a benefit of \$15 ( $\$1,500/100$ ) and each person's cost for the trip is now \$35 ( $\$50 - \$15$ ).

## Section 15 – Banking Practices and Procedures

### 1. Bank Accounts

- a. The District’s depository bank is the bank utilized for checking account purposes.
- b. Each school shall have only one bank checking account, entitled, “SPRING INDEPENDENT SCHOOL DISTRICT – (NAME OF SCHOOL) ACTIVITY FUND.” This account title must be imprinted on all activity fund checks and deposit slips. All money received shall be deposited to this account and all disbursements shall be made by a check drawn on this account. No other bank accounts are permitted, if related to the school’s activity funds.
- c. All activity fund transactions are directed through the school’s bank account such as, club/class and other student activity groups involving funds raised by the students and sponsored by the school.
- d. Transactions controlled by the Child Nutrition Department (vending), or by outside organizations such as booster clubs, PTA’s, PTO’s, etc., involving funds used for students raised under the control of parent organizations, must be handled through separate bank accounts.

### 2. Check Signers

Each bank account shall have a minimum of three authorized check signers, to include the school principal and the Chief Financial Officer or designee. The bookkeeper assigned to manage the activity funds may NOT be a signer on the checking account. All check withdrawals must be signed by two authorized signers. No stamped signatures or facsimile signatures can be used. The principal is responsible for all financial transactions and proper check signatures, even while absent.

### 3. Bank Reconciliation

The bookkeeper shall reconcile and balance the bank statement to the general ledger on a monthly basis. The Bank Reconciliation Reports and other EPES monthly reports (see Section 18) are due electronically to the Financial Services Division by the 10th of the month for transactions posted and reconciled in the prior month.

## Section 16 – Division of Assets

1. New, Closed or Converted Schools General procedures
  - a. A division of assets may occur when students are relocated because a new school opens or an old school is closed, converted or rezoned.
  - b. The division of assets will be prorated as of the end of the year on, June 30th based on the number of students relocated.
  - c. A percentage of the activity fund balances will be sent to the school receiving the students from the school losing the students.
  - d. The Financial Services Division will determine the amount to be transferred using projections and percentages of student reallocation.
  - e. Activity fund accounts that are District related, such as Tuition, Textbooks, Sales Tax, etc., are not included in the assets to be divided. These funds must be returned to the District in the case of a closed school. Agency and School Fund accounts are student related and will be prorated according to the percentage of students involved.
  - f. Principals should ensure all funds are properly managed so that they are fairly represented for the students being moved.
  - g. Principals should not “spend down” the balances in the activity fund for the sole purpose of circumventing the transfer of funds to the new school.

2. Inactive Student Organizations or Clubs

Student organization or clubs that do not elect officers and/or hold regular activities for two consecutive school years shall be considered inactive. With the principal’s approval, remaining balances may be transferred to an account with the same general activity as the original fund.

## Section 17 – Fixed Assets

### 1. General Procedures

In order to meet State Accounting Guidelines and to have adequate documentation for insurance purposes, it is necessary for each campus to accurately account for all fixed assets purchased with activity fund monies.

### 2. Definition of Fixed Assets

a. Fixed Assets are items purchased that are:

- i. Tangible in nature
- ii. Having a useful life of two (2) or more years
- iii. Purchased at a cost of \$5,000 or more
- iv. May be reasonably identified and controlled through a physical inventory system

b. Fixed assets include but are not limited to:

- i. Machinery
- ii. Furniture
- iii. Playground equipment
- iv. Other equipment intended to be held or used over a long period of time
- v. Software license that are useful for more than one year

### 3. Recording Fixed Assets

a. Equipment procured by a school through the expenditure of activity funds or purchased for the school by related private organizations such as parent groups, etc. must be separately identified both in school inventories and in the District's fixed assets records.

- i. Items valued at \$5,000 or more must be listed in the District's accounting system.
- ii. Items valued under \$5,000 must be listed in the District's site based inventory system.

b. To properly record the purchase of fixed assets from activity funds, it is necessary to promptly advise the Financial Services Division of acquisitions by the school.

c. Refer to Board Policy CDC(Regulation) to report gifts of fixed assets from private sources.

### 4. Disposal of Fixed Assets

a. Assets purchased with District funds or with activity funds may NOT be sold or "gifted" by the school for any reason.

b. A completed Asset Transfer/Acceptance and Moving of Equipment form should be attached to a work order obtained from Maintenance Direct (SchoolDude) and sent to the Maintenance Department. The Maintenance department will arrange to move the fixed assets to another location or to the fixed assets warehouse.



## Section 18 – Reports and Records

### 1. Introduction

This section outlines the permanent monthly and/or annual reports and records that are produced in EPES. These are the basic records required by the District; however, additional records and reports may be necessary to maintain better control over the activity fund account.

### 2. Monthly reports required by the district

The bookkeeper is required to send the following signed reports electronically to the Financial Services Division by the 10<sup>th</sup> of each month for the transactions posted in the prior month:

#### a. EPES Reports:

- i. Bank Reconciliation Report – Reconciles the bank statement to the posted activity fund balances. The bank reconciliation shall be done promptly each month after obtaining the bank statement
- ii. Outstanding Checks Report – Lists the checks that have not cleared with the bank as of the ending date of the bank statement
- iii. Activity Ledger Report – Details the beginning balances, total receipts, total deposits and ending balances of each activity account. After the activity accounts are reconciled with the monthly bank statement, print this report from EPES (type the digit “2” under the report option “Summarize on Digit”).
- iv. Sequential List of Receipts Report – should be included with the monthly reports if you have any outstanding deposits (deposits in transit) at month end. Run a Sequential List of Receipts Report to include the receipt numbers that add up to the outstanding deposit amount

#### b. Bank Reports:

- i. Monthly Bank Statement – details all transactions affecting the cash deposit during the preceding month. Copies or facsimiles of canceled checks, copies of validated deposit slips, and other memoranda accompany this statement confirming the additions and subtractions to the balance. All items with the bank statement, are to remain with the bank statement. When the bank statement is properly reconciled, the statement serves as support for the cash balance posted in the activity fund records.

#### c. The original signed reports are filed with the activity fund monthly records at the campus.

### 3. Optional Monthly Reports

In addition to the required reports on Section 18.2, other reports that may be retained, as deemed necessary, include:

- a. Activity Account Reconciliation Report - Summarizes all of the financial transactions related to an individual account or a group of accounts in the activity fund.
- b. Sequential List of Journal Adjustments – Expenses and Income - Details the journal adjustments for a given time period.
- c. Sequential List of Activity Account Transfers - Details the activity fund transfers for a given time period.

#### 4. Additional Records

##### a. Cash Receipts

The cash receipts accurately record all money deposited into the activity fund accounts and substantiates each bank deposit. EPES automatically numbers the cash receipt in sequence. Every cash receipt **MUST** be accounted for in the school's records. Voided or skipped receipts are to be retained for audit purposes.

##### b. Bank Deposit Slip

The deposit slip serves as documentation for the money deposited into the bank on a specific date. Current banking practices do not return the validated deposit slip to the school campus. A copy of the deposit slip is included on the month-end bank statement. Bookkeepers should check the bank account online on a regular basis to verify deposits.

##### c. Pre-numbered checks

Pre-numbered checks are used to disburse all funds from the activity fund checking account. Checks must be imprinted with Spring Independent School District – (Name of School) Activity Fund. When ordering additional checks, the new check numbers should begin with the number succeeding the last check order.

## Section 19 – Activity Fund Sponsor Supplement

Policies and procedures that govern treatment of activity funds are set forth in the Spring ISD Activity Funds Manual. This supplement is written with the sponsors in mind and contains information from the Manual relevant to sponsors of student activity funds that is intended to be used as a quick reference guide.

### 1. Activity Funds Overview

Activity funds consist of monies received and held by the campus to be expended for the benefit of students in accordance with District policy. These are the types of activity funds used in Spring ISD:

- a. Student Activity Funds – monies collected by students for clubs or organizations that are a bona-fide chapter from various District/school approved fundraising activities and spent for the benefit of the students or the purposes for which they were collected or donated.
  - Student activity funds support the activities of student-led organizations or clubs in which students not only participate, but also manage and direct the organization’s activities. Examples include student council and Class of 2017.
  - Student organizations, as defined by the Texas Comptroller’s Office, are bona-fide chapters that have been properly approved by the campus principal and has elected student officers and a faculty sponsor.
  - Student activity funds are comprised of monies raised and collected by students typically through school-approved fundraising activities, club dues, or donations.
  - Student activity funds, therefore, fall into the agency (fiduciary) fund category. That is, student activity funds are assets held by the district as an agent for the student organization that cannot be used by the district to support its own programs.
  - Approval to spend money from a student activity fund rests solely with the student organization, rather than school administrators.
- b. Campus Activity Funds - used to promote the general welfare of the school and the educational development and morale of all students.
  - District or campus activity funds support cocurricular and extracurricular activities and are controlled by the school principal. Examples include money collected from athletic events and book fairs or for field trips.
  - District or campus activity funds are comprised of monies raised and collected by the district or campus through fundraising efforts or donations.
  - District or campus activity funds are considered special revenue general funds. That is, district or campus activity funds contain proceeds from specific revenue sources that are restricted to expenditures for specified purposes.
  - Approval to spend money from a district or campus activity fund rests with the principal, not students.

## 2. General responsibilities of sponsors

- a. The sponsor of each student club or organization is required to sign a Sponsor Acknowledgement of Responsibilities Form and submit to the bookkeeper prior to conducting a fundraiser. An electronic copy of the form shall be sent to the Financial Services Division by the bookkeeper.
- b. A roster of newly elected officers of each student club or organization is to be given to the principal each school year. Groups that do not elect officers and/or hold regular activities for two consecutive school years will be considered inactive. With the principal's approval, remaining balances may be transferred to an account with the same general activity as the original fund.
- c. The sponsor is responsible for maintaining accurate records of all financial transactions of the club or organization for five years in addition to the current year. These records are subject to review during the audit of the school's activity funds and should include, at a minimum:
  - i. Monthly financial reports for the organization (obtained from the bookkeeper)
  - ii. Copies of EPES receipts and Tabulations of Monies forms
  - iii. Copies of invoices and payment authorization forms
  - iv. Copies of Fundraising Activity Forms
  - v. Documentation to support all fundraising activity, including fundraising proceeds
  - vi. Minutes of the organization's meetings that detail, at a minimum, attendance, discussion of fundraising activities, and review and approval of expenditures and financial status
- d. The sponsor should request a copy of their activity fund account reconciliation report from the bookkeeper on a monthly basis or as needed.
- e. Each month, the sponsor should compare balances and financial records to those kept by the campus bookkeeper. If there is a discrepancy, the sponsor should promptly contact the bookkeeper.
- f. The sponsor is responsible for the safeguarding and accounting of funds received from or on behalf of students in accordance with Spring ISD policies
- g. The sponsor shall maintain a positive balance in the club or organization's activity fund account

## 3. Fundraising Activities

Fundraising activity guidelines and procedures are detailed in Section 14 of the Spring ISD Activity Fund Manual. Sponsors should be familiar with these guidelines prior to initiating a fundraiser for their club or organization.

### a. The Approval Process

Fill out a Fundraising Activity Form and submit to your campus principal for approval at least two weeks prior to the beginning of the fundraiser.

### b. Student Participation

- i. Fundraising activities are not confined to regular school hours but are considered an extension of the school program.
- ii. Door-to-door solicitation by students in activities sponsored by the school or by a school-related organization is discouraged.
- iii. Participation in fundraisers is voluntary and students shall not be punished in any way for lack of participation.

iv. Students shall not be required to sell a minimum amount or make a donation in lieu of fundraising.

c. Use of Funds

- i. When fundraising activities are in the name of the school, all funds raised become school funds and belong to the school-sponsored group responsible for raising the money.
- ii. If you promote a fundraiser for a particular cause, you must do exactly what you promote.
- iii. Fundraisers held by a school, club, or organization cannot be held to benefit the faculty or staff. Employees must conduct their own approved fundraising activities without student involvement.

d. Closing Out a Fundraiser

A fundraiser is conducted to raise as much money as is possible for the student group. In order to evaluate the success of a fundraiser, proper procedures must be followed. Also, activity funds are subject to audit. Records that are not in good order indicate poor management of the activity fund and could result in an audit of previous year fundraisers and possibly the cancellation of the activity fund.

- i. Sections 5 and 6 of the Fundraising Activity form is to be completed and submitted to the bookkeeper and signed by the principal within 10 days of the conclusion of the fundraising event.
- ii. This report indicates the profitability of the fundraising event; all gross collections and expenses such as advertising, sales tax, prizes and remaining inventory should be listed on the summary report.

4. Money Collections

- a. All money collected by an organization, sponsor, or club for fees, dues, fundraising activities, etc. must be recorded in detail using a Tabulation of Monies form or a collection form provided by the fundraiser's vendor.
- b. Collections of \$5.00 and over must have an approved 3 NCR Spring ISD receipt issued:
  - i. Original (white) receipt is to be given to the purchaser
  - ii. Yellow copy is to be attached to the Tabulation of Monies form that is submitted to the bookkeeper
  - iii. Pink copy is to remain in the receipt book and kept by the sponsor as part of his/her records
- c. Collections that are less than \$5.00 may be recorded using the Tabulation of Monies form or supported by a class/staff roster. These shall include, at a minimum:
  - i. The name of the purchaser
  - ii. The amount collected
- d. All collections must be deposited into the campus activity fund bank account on a daily basis:
  - i. Money collected should not be kept overnight in a desk or file cabinet, nor should they be taken home by the sponsor. If for some reason all records cannot be completed and recorded before the end of the day, the funds should be locked in the campus safe.
  - ii. The sponsors must deposit funds daily to the bookkeeper
  - iii. Under no circumstance are personal checks to be held before being submitted to the campus bookkeeper for deposit.

- iv. District policy prohibits cashing personal checks for faculty members; likewise, personal and/or payroll checks are not allowed to be cashed from activity fund monies. A staff member's personal check shall not be substituted for cash collected.
  - v. Cash collections may not be used to purchase supplies, refreshments or for any other purpose. Activity fund collections must be deposited intact, in the same manner in which they were received.
- e. Procedures for using the campus drop safe:
- i. Currently, all secondary and some elementary campuses have a drop safe in a community area that can be accessed by all staff at any time to drop deposits and/or secure money that has been collected.
  - ii. Follow these procedures for using the drop safe:
    - Put the money collected along with the Tabulation of Monies form in a sealed bank bag
    - Remove and keep the security strip
    - Log the deposit information on the Safe Contents Log and drop the deposit in the safe
    - Determine a time that is convenient for both the bookkeeper and the sponsor to verify the deposit

## 5. Depositing funds collected

- a. Funds collected by the sponsor shall be submitted to the bookkeeper on a daily basis for deposit to the bank.
  - i. The funds are to be verified by the bookkeeper in the sponsor's presence. Both the bookkeeper and the sponsor will sign and date the Tabulation of Monies form agreeing to all the details and amount collected. This is a prudent cash-handling procedure that protects both the bookkeeper and the sponsor.
  - ii. After counting the funds, the bookkeeper must provide the sponsor with an EPES numbered receipt documenting the amount of the deposit.
- b. If the sponsor is not available to verify a deposit, a second staff member should be immediately contacted to document the amount of the deposit with the bookkeeper. Both must sign the form verifying the amount. A copy of the Tabulation of Monies form (or an acceptable substitute form) and the EPES receipt is to be given to the sponsor.

## 6. Expenditures from activity fund accounts

- a. Activity funds are to be used for the benefit of all students in that group. These funds should be spent on an annual basis so that the students who generated the funds can benefit from their use.
- b. All expenditures from activity funds must be made with a school check.
  - i. A Payment Authorization form must be completed and signed by the sponsor and authorized by the principal for approval to issue payment with a school check
  - ii. Under no circumstances should purchases be made without proper approval

- c. Expenditures must be made in compliance with Spring ISD purchasing rules, laws and regulations, including those in Section 12 of this manual.
  - i. Items currently available on bid must be purchased from an authorized bid vendor (refer to the Contract Reporter system at <https://web.springisd.org/purchasing/>)
  - ii. Expenditures in excess of \$3,000, not otherwise included on a bid, should have three documented quotes
  - iii. The bookkeeper is responsible for notifying the campus-assigned Site-Based Inventory Coordinator of purchases of items such as, but not limited to, furniture, video equipment, or cameras that should be recorded on the campus site-based inventory system
- d. To the greatest extent possible, purchases should be planned in sufficient time to allow them to be made by an activity fund check or a purchase order (for items that will be reimbursed from activity funds)
  - i. Spring ISD is not required to reimburse a sponsor for purchases not properly approved in advance by the principal
  - ii. Requests for reimbursement should be submitted within 30 days of the date of the purchase

#### 7. Cash Losses

- a. Sponsors are responsible for activity funds entrusted to them. A sponsor shall reimburse the activity fund for any money that is lost due to carelessness, fraud, or failure to follow established procedures; failure to do so may result in disciplinary action, which may include termination of employment and/or prosecution.
- b. Activity Fund Sponsors must be familiar with the Activity Funds Manual and agree to comply with all policies governing the manual.
- c. Sponsors must read and sign the Acknowledgement of Responsibilities Form in a yearly basis prior to initiating a fundraiser or collecting money.
- d. In the event of a cash loss or theft, the sponsor should immediately notify the school principal. The principal will in turn notify the Internal Auditor, the Financial Services Division, and/or the Spring ISD Police Department, as deemed necessary.

## Section 20 – Forms





Activity Funds

**Acknowledgement of Principal's Responsibilities  
Concerning Activity Funds**

The purpose of raising and spending funds by student groups is for the direct benefit of the students. Fundraising activities should contribute to the educational experience of the student and should not conflict with the instructional program. The Principal is responsible for overseeing the proper collection, disbursement, accounting, and control of all school activity funds.

I hereby acknowledge that I am responsible for complying with all policies and procedures as described in the Spring ISD Activity Funds Manual. In particular, I acknowledge that:

1. I am responsible for ensuring that every faculty sponsor, campus bookkeeper/secretary, and other parties involved in the handling of student activity funds reads and follows the guidelines and procedures in the Activity Funds Manual.
2. I am responsible for ensuring that all faculty sponsors and other related parties turn in student activity money to the campus bookkeeper/secretary on a daily basis in the same form it was received.
3. I am responsible for ensuring that all purchases made on behalf of the student club or organization will be in accordance to Spring ISD's purchasing guidelines and procedures.
4. All fundraising activities will be approved two weeks in advance of the event by the Principal and the Office of Financial Services by using the Fundraising Activity Form.
5. I am responsible for ensuring that, at the completion of all fundraisers, the Fundraising Activity Form is completed within 10 days of the event by the sponsor.
6. I am responsible for the review and approval of checks issued by the bookkeeper/secretary by signing the Payment Authorization form.
7. I am responsible for the review and approval of the monthly bank reconciliation reports due to Financial Services by the 10th of each month.
8. I am responsible for ensuring that activity fund records are retained for five years by the campus bookkeeper/secretary.
9. I am responsible for notifying Financial Services if I suspect of fraud concerning activity funds.
10. I am responsible for contacting the Financial Services if I or sponsors and bookkeeper/secretaries need training concerning the procedures outlined here or in the Activity Funds Manual.

I fully understand that I will be held responsible for any student activity funds entrusted to me and that I may be required to reimburse the student organization for any money or property purchased with student activity money which is lost due to my own negligence, theft, fraud, or failure to follow established procedures.

Campus Name: \_\_\_\_\_

Principal Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



Activity Funds

**Acknowledgement of Bookkeeper/Secretary Responsibilities  
Concerning Activity Funds**

The purpose of raising and spending funds by student groups is for the direct benefit of the students. Fundraising activities should contribute to the educational experience of the student and should not conflict with the instructional program. The campus bookkeeper/secretary is responsible for the appropriate collection, disbursement, and accounting of all Activity Funds.

I hereby acknowledge that I am responsible for complying with all policies and procedures as described in the Spring ISD Activity Funds Manual. In particular, I acknowledge that:

1. I am responsible for safeguarding and accounting for funds received from or on behalf of students in accordance with Spring ISD policies.
2. I am responsible for the activity fund money deposited to me and shall ensure that a Tabulation of Monies form is completed. Money will be counted in the presence of the sponsor and both parties shall agree on the amount with a signature and date on the Tabulation of Monies form.
3. All activity fund purchases made on behalf of the school or a student organization will be made with a school check and approved in advance by the principal in accordance to Spring ISD's purchasing policies and procedures.
4. I am responsible for depositing activity fund cash and checks on a daily basis and providing deposit receipts to the sponsors submitting the funds.
5. All fundraising activities will be approved two weeks in advance of the event by the Principal and the Office of Financial Services by using the Fundraising Activity Form.
6. The Fundraising Activity Form shall be completed within 10 days of the end of a fundraising event. This form shall be completed accurately and signed by the sponsor and principal. The signed form shall be filed along with all the necessary backup documentation.
7. I am responsible for monitoring the activity fund bank account daily.
8. I am responsible for retaining activity fund records for five years.
9. I am responsible for notifying Financial Services if I suspect of fraud concerning activity funds.
10. I am responsible for contacting the Office of Financial Services if I need training concerning the procedures outlined here or in the Activity Funds Manual.

I fully understand that I will be held responsible for any student activity funds entrusted to me and that I may be required to reimburse the student organization for any money or property purchased with student activity money which is lost due to my own negligence, theft, fraud, or failure to follow established procedures.

Campus Name: \_\_\_\_\_

Bookkeeper/Secretary Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



Activity Funds

**Acknowledgement of Sponsor’s Responsibilities  
Concerning Activity Funds**

The purpose of raising and spending funds by student groups is for the direct benefit of the students. Fundraising activities should contribute to the educational experience of the student and should not conflict with the instructional program. The school is the trustee for money raised by student groups and organizations. All funds will be deposited to an activity fund account. The faculty sponsor is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed by the club or organization.

I hereby acknowledge that I am responsible for complying with all policies and procedures as described in the Spring ISD Activity Funds Manual. In particular, I acknowledge that:

1. All fundraising activities shall be requested through a Fundraising Activity Form two weeks in advance of the event and require the signed approval of the school principal and Financial Services Division.
2. At the completion of all fundraisers, the Fundraising Activity form shall be completed within 10 days of the ending date of the event and submitted to the secretary/bookkeeper for review and for the principal's review and approval.
3. I am responsible for safeguarding and accounting for funds received from or on behalf of students in accordance with Spring ISD policies.
4. Student activity fund money will be submitted to the secretary/bookkeeper on a daily basis in the same form as it was received. A Tabulation of Monies form shall be completed with each money submission.
5. An approved Spring ISD receipt shall be issued to each person making a payment of \$5.00 or more. The white copy is given to the person paying the money, the yellow copy is attached to the Tabulations of Monies form and the pink copy remains in the receipt book.
6. All purchases made on behalf of the student club or organization shall be approved in advance by the principal using the Activity Fund Payment Authorization form. Upon approval, a school check will be issued from the activity fund account.
7. I shall maintain a positive balance in my club or organization's activity fund account.
8. I shall maintain all supporting documentation and forms.
9. I understand that I will be audited at any given time and will have available all supporting documentation upon request by the auditor or requesting person.
10. I am responsible for contacting the Office of Financial Services if I need training concerning the procedures outlined here or in the Activity Funds Manual.

I fully understand that I will be held responsible for any student activity funds entrusted to me and that I may be required to reimburse the student organization for any money or property purchased with student activity money which is lost due to my own negligence, theft, fraud, or failure to follow established procedures.

Campus Name: \_\_\_\_\_

Sponsor’s Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



**Activity Funds  
Payment Authorization**

<b>School Name</b>		<b>Sponsor/Person Requesting Payment</b>	
<b>Account Number</b>		<b>Name of Activity Fund Club or Organization</b>	
<b>Issue Check Payable To</b>	<b>Amount</b>	<b>Delivery Method</b>	
		<input type="checkbox"/> <b>Return to Sponsor</b> <input type="checkbox"/> <b>Mail Check to Vendor</b>	
<b>In Payment of:</b>			
<b>Signature and Date of Sponsor/Person Requesting Check</b>		<b>Signature and Date of Principal Authorizing Payment</b>	
<b>For Bookkeeper Use Only</b>	<b>Check No.</b>	<b>Check Date:</b>	<b>Date Distributed:</b>

*All payment authorizations must be accompanied by an invoice or a receipt.*

AF-20



**Activity Funds  
Payment Authorization**

<b>School Name</b>		<b>Sponsor/Person Requesting Payment</b>	
<b>Account Number</b>		<b>Name of Activity Fund Club or Organization</b>	
<b>Issue Check Payable To</b>	<b>Amount</b>	<b>Delivery Method</b>	
		<input type="checkbox"/> <b>Return to Sponsor</b> <input type="checkbox"/> <b>Mail Check to Vendor</b>	
<b>In Payment of:</b>			
<b>Signature and Date of Sponsor/Person Requesting Check</b>		<b>Signature and Date of Principal Authorizing Payment</b>	
<b>For Bookkeeper Use Only</b>	<b>Check No.</b>	<b>Check Date:</b>	<b>Date Distributed:</b>

*All payment authorizations must be accompanied by an invoice or a receipt.*

AF-20



**Activity Funds  
Funds Transfer Authorization**

<b>School Name</b>		<b>Transfer Requested By</b>	<b>Transfer Amount</b>
<b>Transfer FROM:</b>	<b>Account #</b>	<b>Name of Activity Fund Club or Organization</b>	
<b>TO:</b>			
<b>Reason for Transfer</b>			
<b>Signature and Date of Person Requesting Transfer</b>		<b>Signature and Date of Principal Authorizing Transfer</b>	
<i>For Bookkeeper Use Only</i>	<b>Transfer Number:</b>		<b>Transfer Date:</b>

AF-21



**Activity Funds  
Funds Transfer Authorization**

<b>School Name</b>		<b>Transfer Requested By</b>	<b>Transfer Amount</b>
<b>Transfer FROM:</b>	<b>Account #</b>	<b>Name of Activity Fund Club or Organization</b>	
<b>TO:</b>			
<b>Reason for Transfer</b>			
<b>Signature and Date of Person Requesting Transfer</b>		<b>Signature and Date of Principal Authorizing Transfer</b>	
<i>For Bookkeeper Use Only</i>	<b>Transfer Number:</b>		<b>Transfer Date:</b>

AF-21



**Activity Funds  
Funds Adjustment Authorization**

<b>School Name</b>		<b>Adjustment Requested By</b>	
<b>Activity Fund Account Number</b>		<b>Name of Activity Fund Club or Organization</b>	
<b>Adjustment Amount</b>		<b>Type of Adjustment</b> <input type="checkbox"/> Income <input type="checkbox"/> Expense	
<b>Reason for Adjustment</b>			
<b>Signature and Date of Bookkeeper Requesting Adjustment</b>		<b>Signature and Date of Principal Authorizing Adjustment</b>	
<i>For Bookkeeper Use Only</i>	<b>Adjustment Number:</b>	<b>Adjustment Date:</b>	

AF-22



**Activity Funds  
Funds Adjustment Authorization**

<b>School Name</b>		<b>Adjustment Requested By</b>	
<b>Activity Fund Account Number</b>		<b>Name of Activity Fund Club or Organization</b>	
<b>Adjustment Amount</b>		<b>Type of Adjustment</b> <input type="checkbox"/> Income <input type="checkbox"/> Expense	
<b>Reason for Adjustment</b>			
<b>Signature and Date of Bookkeeper Requesting Adjustment</b>		<b>Signature and Date of Principal Authorizing Adjustment</b>	
<i>For Bookkeeper Use Only</i>	<b>Adjustment Number:</b>	<b>Adjustment Date:</b>	

AF-22



Activity Funds  
**Fundraising Activity Form**

SECTION 1 – GENERAL INFORMATION			
Campus Name	Today's Date	Account Number	Name of Activity Fund Club or Organization
Sponsor/Contact Name		Sponsor/Contact Phone #	Sponsor/Contact Email

SECTION 2 – FUNDRAISER INFORMATION			
Fundraiser # (Assigned by Financial Services)	Type of Fundraiser	Date(s) fundraiser/event will take place From: _____ To: _____	
Vendor Name	Is this a taxable sale? Yes    No	If yes, is this one of your two tax-free days for the year?	Will distribution to students occur during school hours? Yes    No (specify when)
What type of merchandise/service will be sold/provided and how?			
What will the funds generated be used for? Be specific.			

SECTION 3 – PROJECTED SALES & EXPENDITURES	
(a) Price per item/service to be sold _____ (b) Number of items/services expected to be sold _____ (c) Expected income _____ (d) Total cost of merchandise/services _____ (e) Expected Profit _____	Enter additional information here, if necessary.

SECTION 4 – ACKNOWLEDGEMENT & REQUIRED SIGNATURES			
<i>I certify that I will exercise strict control over all products in my possession and will remit all collections on a daily basis to the campus secretary/bookkeeper. I further certify that I have reviewed and read the Activity Funds Manual on the District's website and signed the Acknowledgement of Responsibilities for Sponsors form. Additionally, I certify I have received the Sponsor's training and will notify Financial Services if additional training is needed. I understand that I am responsible for any losses due to my failure to follow established rules and procedures. Acknowledge by signing below (If signing manually, please date it).</i>			
Sponsor's Signature	Reviewed by Bookkeeper	Principal's Approval	Financial Services Approval

SECTION 5 – FUNDRAISER RECAP		
REVENUES	EXPENSES	INVENTORY RECAP (Product Sales Only)
(a) Price per item/service sold _____	(g) Payments to Vendor _____	(k) Total items available for sale _____
(b) Quantity sold _____	(h) Sales Tax _____	(l) Actual items sold _____
(c) Actual sales amount _____	(i) Other* _____	(m) Items returned* _____
(d) Donations received _____	(j) Total Expenses _____	(n) Items unaccounted for* _____
(e) Total bank deposits _____	<b>PROFIT/LOSS</b>	(o) Items remaining in inventory _____
(f) Difference* _____		
* Comments/explanations of discrepancies		
* How will you dispose of remaining inventory?		

SECTION 6 – ACKNOWLEDGEMENT & REQUIRED SIGNATURES		
By signing below, I certify that the information included in this Fundraiser Recap is accurate.		
Completed by Sponsor	Verified by Bookkeeper	Principal's Approval

**Email the completed form to Financial Services within 10 days of the end of the fundraiser.**



## Activity Funds Tabulation of Monies Form

This form is to be used for collections other than those monies received on official activity funds receipts. This form shall list the names from whom the monies were received and the amounts of money that each person submitted.

SECTION 1 – GENERAL INFORMATION													
Campus Name	AF Account Number	Name of Activity Fund Club or Organization											
Date Money Collected	Purpose of Collection (be specific; do not use “fundraiser”, “dance”, etc.)												
Sponsor/Person Collecting the Money	Phone #	Email											
SECTION 2 – MONEY COLLECTIONS													
Name	Amount	Name	Amount										
Total Amount Collected:													
SECTION 3 – CURRENCY TABULATION													
<u>Currency Denomination</u>	<u>Enter Quantity</u>	=	<u>Total</u>	<u>Coin Denomination</u>	<u>Enter Quantity</u>	=	<u>Total</u>	<u># of Checks</u>	<u>Total Amount of Checks</u>				
\$100	X	=		\$1.00	X	=							
\$50	X	=		25¢	X	=							
\$20	X	=		10¢	X	=							
\$10	X	=		5¢	X	=							
\$5	X	=		1¢	X	=							
\$1	X	=						<b>TOTAL</b>					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; padding: 2px;"><i>For Bookkeeper Use Only</i></td> <td style="width: 30%; padding: 2px;">EPES Receipt No.</td> <td style="width: 20%; padding: 2px;">Bank Bag #</td> <td style="width: 30%; padding: 2px;">Amount Deposited:</td> </tr> </table>										<i>For Bookkeeper Use Only</i>	EPES Receipt No.	Bank Bag #	Amount Deposited:
<i>For Bookkeeper Use Only</i>	EPES Receipt No.	Bank Bag #	Amount Deposited:										
SECTION 4 – ACKNOWLEDGEMENT & REQUIRED SIGNATURES													
<i>I certify that all the information included in this form is accurate. Sign and date below.</i>													
<p style="text-align: center;"><b>Sponsor's Signature</b></p>    	<p style="text-align: center;"><b>Bookkeeper's Review and Signature</b></p>    												





Activity Funds  
**Ticketed Event Reconciliation**

SECTION 1 – GENERAL INFORMATION									
Campus Name			Event Date			Event Description			
Sponsor/Person Collecting the Money			Phone #			Email			
SECTION 2 – TICKET SALES									
Beginning Ticket #	Ending Ticket #	Total Tickets Sold	Price/Ticket	Amount					
<b>Total Ticket Sales:</b>									
SECTION 3 – CURRENCY TABULATION									
Currency Denomination	Enter Quantity	=	Total	Coin Denomination	Enter Quantity	=	Total	# of Checks	Total Amount of Checks
\$100	X	=		\$1.00	X	=			
\$50	X	=		25¢	X	=			
\$20	X	=		10¢	X	=			
\$10	X	=		5¢	X	=			
\$5	X	=		1¢	X	=			
\$1	X	=				=			
<b>Total Cash Collections:</b>									
SECTION 4 – RECONCILIATION									
Total Ticket Sales _____ Total Cash Collections _____ <b>Over/(Under)</b> _____									
Explain Over/(Under) Amount									
SECTION 5 – REQUIRED SIGNATURES									
<i>I certify that all the information included in this form is accurate. Sign and date below.</i>									
Sponsor's Signature & Date					Verified Ticket Seller's Signature & Date				



Activity Funds

**Ticket Check-Out Log**

Campus Name: \_\_\_\_\_

Date Issued	Event	Issued To	Initials	Numbers Issued	Numbers Returned	Date Returned	Initials



Activity Funds  
Bank Deposit Log

Campus Name: \_\_\_\_\_

Date Deposited	Time Deposited	Deposit Bag #	Depositor Name	Initials	Officer Signature	Pick-Up Date	Pick-Up Time



Activity Funds  
**Receipt Book Log**

Campus Name: \_\_\_\_\_

Checked Out					Checked In			
Date	Beginning #	Ending #	Activity Fund Name	Sponsor's Signature	Date	Beginning #	Ending #	Sponsor's Signature



**Product Sign-Out/In Log**

Campus Name: \_\_\_\_\_

Date Issued	Product Issued	Issued To	Initials	Product Sold	Product Returned	Date Returned	Initials



Activity Funds  
**Safe Contents Log**

Campus Name: \_\_\_\_\_

Date In	Time In	Depositor's Name	Deposit Bag #	Date Out	Time Out	Signature of Person Removing Bag	Verified By



Activity Funds

**Donation Acknowledgement Form**

Spring Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501 (c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170 (c)(1). This section states that a charitable contribution means a contribution or gift to or for the purpose of:

"A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purpose."

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools, District departments, or various District groups and clubs. These charitable contributions may be deductible by the contributor on their tax return. The federal identification number of Spring Independent School District is 74-6002339.

Please note, contributions made to various parent or community organizations, such as PTOs and Booster Clubs, are not contributions to the District. These organizations are separate entities from the District, the District's tax-exempt status does not apply to these organizations. These organizations must apply for their tax-exempt status under IRS Code Section 501 (c)(3). Evidence of their tax-exempt status would be a Determination Letter from the IRS. When a PTO or Booster Club donates monetary or non-monetary items to the District, then the donation is considered a contribution to the District.

<b>Spring Independent School District greatly appreciates the support of:</b>		
Name of Contributor		
Address	Telephone #	Email Address
Amount or Description of Item(s) Donated		
Purpose of Donation		
This donation shall assist the District in continuing to improve the educational environment.		
Date of Donation	School Name	Principal Name
Principal's Signature		

<b>For Office Use Only</b>	
Activity Fund No.	Activity Fund Name

