



**Financial Information Resource Manual
2023-2024**

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PLEASE REFER TO THE DISTRICT'S EDGAR MANUAL WHEN ADMINISTERING FEDERAL FUNDS

BUSINESS OFFICE PERSONNEL

Assistant Superintendent of Business & Finance
Director of Business Operations
Payroll Coordinator
Payroll Specialist
Purchasing Coordinator
Accounts Payable Assistant
Business Office Specialist

Salena Jackson
Juana Campos
Angela McGee
Delores Hill
Tammy Selman
Shane Warner
Kaylen Shorey

The following is a summary of important deadlines for financial related activities. Adherence to these dates is critical to ongoing operations and cut-off times for processing prior to fiscal year-end. Items listed below should be forwarded to the appropriate campus and department personnel.

Recurring Schedule

The following processes are to be completed on the time frame / days indicated.

Scheduled	Description	Specific Date
Daily	Requisition and budget transfer approval	N/A
Daily	Cash/checks receipted and deposits prepared	N/A
Weekly	Timeclock Plus timesheets approved	Tuesday @ Noon
Weekly	Invoices and Check Request for payment	Wednesday @ Noon
Monthly	Extra Duty pay-Monthly Payroll	3rd working day

Approval Procedures for Schedule Exceptions

Exceptions to these deadlines, unless otherwise indicated above, will be minimal and only in extreme cases. Concerns will be considered on a case by case basis through the Assistant Superintendent of Business & Finance. Requests must be submitted by email to Assistant Superintendent of Business/Finance.

Payroll Procedures

The District publishes a payroll calendar in a manner that is easily obtainable by all employees. The schedule is posted on the District's website, and printed in the employee handbook.

All PTISD employees are paid once a month on the 25th of the month. Their annual salary is divided by twelve months and paid in equal installments. Visit the payroll schedule on the District's website at www.ptisd.org.

Required Payroll Deductions

Full-time employees of the District do not contribute to the social security system. Instead, they participate in the Teacher Retirement System of Texas, a state, local and member funded program. Each employee has 7.7% of their gross pay withheld before taxes and contributed to the system on a pre-tax basis. Additionally, the state of Texas contributes an equal amount up to the statutory minimum salary amount for each employee. The District makes a contribution on behalf of members in qualified positions

for the difference between the state and employee contribution. Also, each employee makes a contribution to the TRS CARE health insurance program of .65% of gross pay.

All school district employees are required to have some amount of federal tax withheld from their check and remitted to the federal government. The amount deducted from an employee's check depends on how many exemptions and the filing status claimed by the employee. The IRS form [W-4](#) is the document used by each employee to document his or her filing status (single, married, married but withhold at the higher single rate) and number of exemptions claimed. Employees fill out this form during the new hire process but may change their exemptions by completing a new Form W-4 and forwarding it to the Payroll Department.

All employees who were hired after March 31, 1986 are required to pay 1.45% of the gross pay to the federal government for Medicare.

Child support payments are processed by payroll only when properly received from a county Child Support Office, from the Child Support Services division of the Attorney General's Office or from an appropriate court of jurisdiction. It is the employee's responsibility to file a change of employment request with the State Child Support Office.

Tax levies from the Internal Revenue Service or payment orders from the Texas Guaranteed Student Loan Fund for repayment of student loans are also processed by payroll, and are mandated employee deductions when properly received by the District.

Optional Payroll Deductions

Many optional payroll deductions are available to PTISD employees that include the following:

- 403(b) tax sheltered investment, open to all employees and available through any vendor on the TRS approved list. Administered by TCG Group Holdings.
- Optional 457 plan tax-sheltered investments. District - Representative Steve Orta. Administered by TCG Group Holdings
- Health insurance, vision, dental, cancer, additional life, short-term disability and other health-related coverage. Contact Human Resources for additional information.
- Professional organization dues
- Horace Mann deductions
- Education Foundation Contributions
- United Way Contributions

Monthly expense allowances are reportable as income and will appear on the employee's W-2 form each year. Taxes will be withheld each payroll period in which allowances are distributed.

The District has an application that allows employees to have access to their own personal and payroll information in Skyward. Employees will not receive a printed copy of their direct deposit stub. A copy of the direct deposit stub can be viewed and printed by logging in to Skyward.

Direct Deposit

The Texas Labor Code, Section 61.016, specifies that the District may choose the form of payment to its employees. The three choices prescribed by law are:

1. Cash payment in U.S. currency
2. Written, negotiable instrument in U.S. denominations (check), or
3. Electronic transfer of funds.

In order to conserve District funds and improve productivity, the electronic transfer of funds (Direct Deposit) has been determined to be the most efficient system of paying employees. Direct payroll deposit is required for all employees paid through the District payroll system. Up to two Direct Deposits can be made to any checking or savings account as long as an account number and an ABA routing number are available. Signing up for Direct Deposit is quick and easy. The [direct deposit form](#) is available on the District's website.

If an employee does not have a checking or savings account the employee should complete the required information to be issued a Texas Bank and Trust pay card. Please contact Human Resources or the Payroll Department for additional information.

In the event the employee's pay does not reach his/her account, first contact your bank. A check cannot be issued until the bank rejects the ACH wire. If a check is mailed and not received, the check cannot be reissued for seven working days. After seven days, a stop payment request is issued to the bank (signed by the employee) and a check can be reissued 24 hours after the stop payment request. If a new check is issued and the original check is delivered to the employee the original check must be returned to the Business Office. Do not attempt to cash the cancelled check.

In the event an employee does not feel he/she has received proper payment for services rendered, the employee should first review their timesheets and leave request with their campus timekeeper. If a correction is necessary to resolve the issue the campus timekeeper should notify the payroll department of the error and forward a corrected timesheet approved by the appropriate principal/director to the central office and the correction will be processed on the following month's payroll.

When contacting the payroll office, please have a copy of your current pay stub available. Questions related to the amount of your direct deposit will be answered after pay stubs have been posted to Websmart and the employee has reviewed the pay stub.

Timesheet inaccuracies that result in an error in gross pay will be corrected on the following month's payroll.

Extra duty will be paid based on the pay periods established by the District's annual payroll schedule.

When employees are absent from duty for three days or more due to family illness, they must provide a doctor's note upon return. **Please notify the Human Resources department when employees are off for three days or more.** A release before returning to work must be provided to the Human Resources department. Please review the [PTISD Employee Handbook](#) for more information regarding leaves of absence.

Timeclock Plus Procedures

Timeclock Plus is designed to record time worked by exempt and non-exempt employees. All employees will record their hours worked as assigned to them upon employment within the Timeclock Plus system. Any hours worked in excess of a non-exempt employee's assigned schedule must be approved by the employee's supervisor and generally, will be compensated with compensatory time once time has reached over 40 hours a week. The maximum allowable balance of compensatory time as stated in Board Policy is 20 hours. Any hours not worked or not covered by leave will be deducted from their pay in accordance with the Fair Labor Standards Act in the pay period it occurred.

Non-exempt and Exempt employees are required to follow the Timeclock Plus Timekeeping Procedures. Employees must record actual hours worked. Each employee is responsible for completing the necessary forms for time corrections and reviewing their timesheet weekly prior to submission. Repeated missed time punches and requests for time corrections from the same employee each week will result in disciplinary action, up to and including employment termination. Weekly timesheets must be submitted by employee for approval each week by Monday. Timesheets should be reviewed for completeness and accuracy prior to submission. All time worked, time not worked, lunch taken, as well as leave used should be presented on the timesheet.

Any disagreement with the official timesheet should be reviewed with the employee's campus timekeeper, Principal, or Director. Principals/Directors must authorize any changes to an official timekeeping record. All employees are required to use the time clock to clock in and out at the beginning and end of each day as well as for lunch. Exempt employees are not required to clock out for lunch.

The Timeclock Plus Timekeeping System rounds based on a 7 minute rounding rule therefore the time of clock is rounded to the nearest 15-minute interval.

If an employee is unable to punch in or out because of a time clock malfunction, it is the employee's responsibility to immediately inform the Campus/Department Timekeeper and submit a request for a time clock adjustment. At this time the Timekeeper should submit a tech request to the technology department for Timeclock Plus clock repair.

Timeclock Plus records are considered an employee's official time record, therefore, falsification of time, tampering with timekeeping records or tampering with timekeeping equipment/hardware/software is considered a serious offense and may require disciplinary action up to and including termination.

A timekeeper has been assigned on each campus/department. This individual serves to edit and approve timesheets and leave weekly. If you have questions regarding hours paid on your paycheck, please see the Campus/Department timekeeper to assist with reviewing your timesheet for accuracy.

Prior to submitting a timesheet the following information should be verified:

- 1) The timesheet is a true reflection of the workweek.
- 2) All time off requested/approved is presented on the timesheet.
- 3) Paid hours on the timesheet should never exceed the weekly hours assigned to you as determined by Human Resources (i.e. 40 hours). Exception: Combination employees working more than one job at the district.
- 4) Hours that exceed forty weekly hours should be converted to compensatory time off.
- 5) If your compensatory time off balance has reached the maximum amount allowed (20 hours) a time off request should be submitted and approved prior to submitting additional timesheets. Exception: Facility Services Staff

Timesheets have a direct effect on employee's paychecks and leave balances. It is crucial that once timesheets reach payroll they have been reviewed for accuracy by first the employee, second the campus timekeeper, and third the principal/director. Time and effort documentation will be kept electronically on the timesheets in Timeclock Plus. Timesheets must be reviewed and approved each week by the employee, campus secretary, and principal before the week is closed to affirm time worked is accurate. It is the responsibility of the employee to ensure that leave balances are not exceeded. Any negative balances due to exceeding leave balance will be docked from the employee's paycheck.

Overtime must be authorized by the appropriate Principal/Director prior to services being performed. Hours worked in excess of forty hours will be accrued as compensatory time and must be taken in the following two weeks.

Non-exempt, non-instructional campus support staff are not required or permitted to work additional days during the summer for compensatory days.

Payroll Frequently Asked Questions

I want to retire what do I do?

Contact the Texas Teacher Retirement System and request a retirement packet, there will be forms for you to complete and forms for the payroll department to complete for you.
(https://www.trs.texas.gov/Pages/active_member_before_retirement.aspx)

How do I resign?

Turn in your resignation to your Supervisor. Your resignation will be forwarded to the Human Resources Department.

When will I receive my final pay check and when will benefits end?

If you are working to the end of your calendar:

- 10- Month employee's final check is August; Insurance ends August 31st
- 11- Month employee's final check is July; Insurance ends July 31st
- 12- Month employee's final check is June; Insurance ends June 30th

If you resign before the end of your employee service calendar before the 20th of the month your final check will be the same month as your resignation date. Insurance benefits will end the last day of the month in which you resign.

Will you have a change of Address?

Please complete a change of address and forward it to the Human Resources Department.

If I retire, when is my retirement date?

Your retirement date should be the last day of the month in which you work for a school district.

What does payroll need?

Please send to Payroll office:

TRS 7 form: Notice of Final Deposit

Include your resignation date from PTISD

Purchasing Procedures

Purchasing Overview

Public purchasing differs distinctively from private sector purchasing. Private businesses can purchase from only one vendor and their choice may be made on the basis of price, convenience, or on personal considerations. In sharp contrast, Public entities must conduct all of their dealings in the public eye and must adhere to strict legal guidelines.

As a public entity, our District must make its purchases within relevant statutes and policies. Although bound by these constraints, the school District's objective is to purchase the best products, materials, and services at the lowest practical prices.

The District's Policies and Procedures, pertaining to Purchasing are derived from State Law. Statute and District Policy requirements outline how school districts procure goods and services, the types of competitive processes that must be used, and the exceptions to these requirements.

Purchasing Ethics

The following code was derived from the [Texas Education Agency Financial Accountability System Resource Guide](#).

General Ethical Standards

There are certain common standards of ethics that govern the conduct of employees involved in the purchasing function, as follows:

1. It is a breach of ethics to attempt to realize personal gain through public employment with the school district by any conduct inconsistent with the proper discharge of the employee's duties.
2. It is a breach of ethics to attempt to influence any public employee of the school district to breach the standards of ethical conduct set forth in this code.
3. It is a breach of ethics for any employee of a school district to participate directly or indirectly in procurement when the employee knows that:
 - The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
 - A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or
 - Any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

- If a school district board member or other official has a substantial interest in procurement, that person shall abstain from discussion and decisions regarding the award of the procurement contract. (See Local Government Code, Chapter 171, for definition of substantial interest.) In addition, the board member should disclose this substantial interest by filing an affidavit with the district.
- 4. Gratuities - It is a breach of ethics to offer, give or agree to give any employee or former employee of the school district, or for any employee or former employee of the school district to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore pending before this government. Acceptance of gratuities may be construed as a criminal offense.
- 5. Kickbacks - It is a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract of a school district, or any person associated therewith, as an inducement for the award of a subcontract or order.
- 6. Contract Clause - The prohibition against gratuities and kickbacks prescribed above should be conspicuously set forth in every contract and solicitation therefore.

It is a breach of ethics for any employee or former employee of the school district to knowingly use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

For a definition of the penalties, go to [Texas Education Code - Subchapter B. -Sec. 44.032](#) and [Local Government Code 271.029](#).

The following guidelines are established based on State of Texas statutes, and District policies [CH\(Legal\)](#) and [CH \(Local\)](#), and these requirements are to assist District personnel in making a purchase using District managed funds.

Legal Points to Remember

It is important to remember that individual schools and departments are not separate legal entities. When determining what sort of competitive process will be required for the purchase of quantities of an item or a category of similar items the entire district's purchases are considered.

Generally speaking the aggregate purchases of a particular category of related items such as office supplies, athletic supplies or instructional supplies must be submitted to competitive bidding when the aggregate purchase will total \$25,000 or more over a twelve-month period. For example, if the total purchases of office supplies made by all departments and campuses in the district over a twelve-month period will amount to \$25,000 or more, those office supplies must be submitted to competition as required by the Texas Education Code.

The Texas Education Code provides for criminal penalties for persons who intentionally circumvent the purchasing contracts law by making split, separate, sequential, or component purchases. Board policy [CH\(Local\)](#) states that: **“The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control. Persons making unauthorized purchases shall assume full responsibility for all such debts.”** An unauthorized purchase is defined as not having an approved purchase order before the item/service is ordered.

Sole Source Procurements

For a product or service to be considered for purchase under a sole source justification, PTISD Purchasing Office must first review the request based on the requirements set forth in Texas Education Code 44.031(j) and (k). The vendor must then be approved and added to the District's vendor list. Care must be taken to avoid making sole source purchases because there is a preference for a particular brand.

Please refer to District's EDGAR Manual for sole source procurements with federal funds.

To be considered, the product or service must be available from only one source (not provided through distributors or dealers) and meet one of the following descriptions:

- an item for which competition is precluded due to the existence of a patent, copyright, secret process, or monopoly;
- a film, manuscript, or book;
- a utility service, including electricity, gas, or water; or
- a captive replacement part or component for equipment.

A potential sole source vendor must provide a sole source affidavit. Sole source vendors will be available for use in the District's finance software once the sole source affidavit and W-9 information has been received and vendor has been approved by the Purchasing Office.

NOTE: A vendor, who markets a product through distributors, or more than one outlet, is not a sole source because the products are available from more than one source.

Procedures for Processing a Requisition for a Sole Source Procurement

The campus / department is to check if the vendor is on the PTISD vendor list. If it is, process a purchase requisition and attach a sole source affidavit.

Vendor Selection

The Purchasing Office encourages an open and professional relationship with each vendor while maintaining total independence and objectivity.

The District is a member of the Region VII purchasing cooperative, Buyboard, TCPN, TIPS, U.S. Communities, PACE, Department of Information Resources, Sourcewell, 1GPA, Choice Partners, Allied States, Epic 6, CTPA Interlocal and the State of Texas CO-OP and encourages the use of approved cooperative vendors when possible.

In some cases, however, a new vendor must be added because the item(s) needed is a:

- Sole source
- Consultant, staff development presenter or doctor, psychologist, etc.
- New workshop, membership or conference registration

Procedures for adding new vendors that are to be paid through the District's finance system

1. The requesting campus/department must obtain a W-9 taxpayer identification form, sole source affidavit, and/or vendor bid expiration date from the relative approved purchasing cooperative and enter a vendor request into the district finance software.
2. The Purchasing Office will review the vendor request and campus/department will receive email notification once the requested vendor has been approved.
3. Once the new vendor is approved, the requesting campus or department can enter the requisition using the online purchasing system.

Vendor Communication

Communications to vendors may be made directly to the vendor or through the Purchasing Office.

- Inquiry
- Placing an order
- Follow up of order already placed

- Returns
- Exchanges
- Changes

Vendor Gifts and Relations

School district officials and employees cannot accept anything of value from a vendor, such as personal gifts or gratuities, which may be construed to have been given to influence the purchasing process. Although such practices may be legitimate and generally accepted in the private sector, giving and receiving gifts in the public sector may constitute a violation of law.

Purchase Order/Requisition Overview

The purpose of a requisition is to give staff members a method to request goods or services.

1. A requisition, after it is approved is not a contract but an offer. At the time a vendor ships materials listed on a purchase order then the purchase order becomes a contract document that commits the District to an obligation.
2. Once approved by various levels the requisition is assigned a purchase order number, funds are encumbered and officially designated as a "Purchase Order."
3. Purchase orders are reviewed weekly by the Purchasing Coordinator.
4. Aging purchase orders that have not be used are subject to being closed.

Please do not process a requisition if an item or service has already been ordered or received. A Non-Compliance Form and signature from the Assistant Superintendent of Business & Finance or the Superintendent of Schools is required prior to any request for payment to be processed for such items or services.

Items below apply to and become a part of the terms and conditions of PTISD purchase orders.

- 1) Instructions to Vendor: This order is subject to the following instructions, terms and conditions of the Pine Tree Independent School District.
 - a) Under no circumstances is the amount of this purchase order to be exceeded without prior approval of the Assistant Superintendent of Business & Finance or designee.
 - b) Our purchase order number must appear on all invoices, delivery memorandums, bill of lading packages, and correspondence.
 - c) Address all communication concerning problems with this purchase order to Pine Tree Independent School District, PO Box 5878, Longview, TX 75608.
- 2) Conditions of Purchase
 - a) Validation – This is a valid order only when the following two conditions have been met.
 - i) A purchase order number appears in the space provided.
 - ii) A signature of the Assistant Superintendent of Business & Finance or designee appears in the space provided.
 - b) Authorization – Pine Tree Independent School District will not be responsible for articles delivered and/or services performed without a written purchase order.
 - c) Articles or Service – Articles to be delivered and/or services to be performed shall be in accordance with the terms, prices, delivery time, specifications, and conditions recorded on your proposal or quote and as itemized on this order. No substitutions of articles or change of any nature shall be made without the authorization of the Assistant Superintendent of Business & Finance or designee. If you cannot fill this order as specified please notify the District in writing.
 - d) Price Changes – The district accepts your bid as recorded on your bid and on this order but reserves the right to cancel the order if the prices are to be increased prior to the delivery of articles or the completion of services.
 - e) Invoices – Invoices without reference to the purchase order number and listing items or services other than those shown on the order will not be paid. All items must be shipped at one time, partial payments not allowed. Please note if a partial order is shipped the invoice will not be set

up for partial payment of the purchase order and the net thirty days will start from the time all items on the purchase order have been received or a proper invoice, whichever is later.

- f) Upon receipt of a properly executed invoice and verification of delivery, payment will be processed for items delivered or services performed. The district has 30 days to pay after receipt of invoice and services/goods. See [CH\(Legal\)](#) .
- g) In accordance with Article 6252-16 of the State of Texas statutes. The Pine Tree Independent School District does not discriminate against individuals, or companies with respect to race, religion, color, sex, handicap, or national origin in awarding bids.
- h) Pursuant to Texas H.B. No 914 in accordance with Chapter 176 of the Texas Local Government Code, Section 176.006 vendors must file on an annual basis a Conflict of Interest Questionnaire with Pine Tree Independent School District Business Office. Conflict of interest questionnaire and instructions can be found on our website at www.ptisd.org.

Blanket Purchase Orders

Blanket purchase orders are issued to make miscellaneous supplies, materials, or services available as needed by the user department. These blanket purchase orders are not intended to be used to acquire items or services required for specific one-time job requirements.

The general purpose of a blanket purchase order is to:

- Eliminate the need for numerous individual purchase orders for small dollar-value items or services.
- Provide a means of acquiring urgently needed items or services not available in the District.

Blanket purchase orders that are approved will remain in effect for 90 days from the date of the Assistant Superintendent of Business & Finance signature.

Information needed when requesting a blanket purchase order:

- Nature of items or services requested.
- Estimated cost of charges for the period.
- The name of employees authorized to make charges against the open purchase order.

The guidelines for use of the blanket purchase order are:

The estimated total cost for a purchase order may not be exceeded on blanket purchase orders. The campus/department is responsible for maintaining records to ensure that the total amount of the request does not exceed this amount.

Purchase Requisition Preparation

In order to requisition goods or services the following guidelines are to be used:

- 1) From the Purchasing Tab in Skyward:
 - a) Select Requisitions
 - b) Select Add
- 2) Requisition Master Information screen:
 - a) Select Requisition group
 - b) Fiscal Year
 - c) Enter a detailed description of the purchase
 - d) Select the vendor
 - e) Select ship to address (1400 Silver Falls Rd, Longview, TX 75604)
 - f) Select date desired (due date)
 - g) If the Purchasing card will be used as the payment method, select "PCARD" in the Project/Grant field.
 - h) Save and Mass Add Detail
- 3) Requisition Detail Lines/Accounting

- a) Enter the quantity
 - b) Appropriate unit of measure
 - c) Cost per item
 - d) Detailed description of item (item/part number if known)
 - e) Enter appropriate account number
 - f) Select Save
- 4) Requisition Detail Lines/Accounting and Requisition Master Information
- a) Detail line items may be edited, deleted or added
 - b) Requisitions may be saved to be finished at a later time
 - c) Requisitions may be submitted for approval
 - d) Once requisitions are in Work in progress or waiting for approval status documentation about the requisition should be attached (quotes, emails, etc)
 - e) Notes should be added for further explanation
 - f) **Handwritten requisitions should not be attached to the requisition in Skyward**

Purchase Order Receiving Procedures

The ship to address on all purchase orders should be:
 1400 Silver Falls Rd
 Longview, TX 75604

All items received at this address will be received in the District's finance software against the appropriate purchase order and delivered to the campus or department.

The following items may be received at campus locations:

- Local vendor deliveries
- Copy paper
- Soft drink deliveries

Local vendor deliveries, copy paper, and soft drinks that are shipped to and received at campus/department locations, must be received in Skyward with the actual date of receipt to authorize payment.

Accounting for Receipt of Goods and Services

Payment to vendors are processed by the Accounts Payable Office upon receipt of:

- 1) A valid purchase order
- 2) An original invoice from the vendor that includes the purchase order number
- 3) A receiving record has been processed in the District's finance software by the campus, department, or receiving department.

Check Payable Schedule

Accounts Payable issues checks weekly with adjustments for District Holidays and summer, all invoices and check requests must be received in the Accounts Payable Department by Wednesday at noon in order for a check to be issued and mailed on the last business day of the week.

District Holiday Schedule below:

No checks processed the following weeks
 Thanksgiving Break
 Christmas Break
 Spring Break

Disbursement of Funds

Original invoices for products and services completed and Skyward check requests must be received by the Accounts Payable office by noon on Wednesday to request payment check is processed and mailed Friday.

All supporting documentation must be received by Accounts Payable prior to payment. Vendors should mail or email invoices to the following:

Pine Tree ISD
Accounts Payable
PO Box 5878
Longview, TX 75608
AccountsPayable@ptisd.org

Check Request

Rather than submitting a requisition, Skyward Check requests may be initiated for the following items:

- Event officials, security, and judges
- Membership dues
- Fundraiser disbursement
- Refunds
- Yearbook deposits
- Disbursement of pass-through monetary donations

Original invoices for products and services completed and Skyward check requests must be received by the Accounts Payable office by Wednesday noon to ensure a check is processed and mailed Friday.

At no time will reimbursements be made for amounts incurred in an attempt to circumvent the purchase order process.

District approval will not be granted for previously incurred expenditures. Such expenditures will result in an audit exception and could become the responsibility of the individual incurring the expense. The appropriate supporting documentation (original invoices, original detailed receipts, etc.) should be attached to all Skyward check requests.

Unauthorized Charges and/or Purchases

A commitment to acquire goods or services from budgeted funds prior to securing a District drawn purchase order is prohibited. Anyone creating or authorizing such a commitment prior to securing a purchase order may be personally liable for payment of such agreement. The only official authorized to obligate or commit the district involving the acquisition of goods or services from budgetary funds is the Superintendent or designee. All exceptions to this policy are to be made in writing by the Superintendent of Schools. Anyone creating or authorizing such a commitment prior to securing a purchase order will be held personally liable for payment of such agreement and/or may be liable to prosecution under the Texas Penal Code Chapter 39 Abuse of Office, Section, 39.01.

Non Compliance Forms

In the event that goods or services are acquired prior to securing a District approved purchase order, a Non Compliance form will be issued to the responsible party. Non Compliance Forms are to be issued by Business Office personnel only. The Non Compliance Form is to be filled out in its entirety, signed, and returned to the Business Office promptly. All Non Compliance Forms are kept on file in the Purchasing office and are reviewed weekly to determine cause of action.

District Contracts and Agreements

- 1) With the exception of personnel contracts, all district contracts and/ or agreements for goods and services will be forwarded to the Business Office for review along with a Contract Submission Form and written explanation (if applicable).
- 2) Please enter a requisition into the Skyward system. Please scan a copy of the documents and Contract Submission Form to the Purchasing Coordinator.
- 3) The Business Office will review and gather facts in order to forward the information to the Superintendent for further review and recommendations.
- 4) All contracts and/or agreements that are considered by the district will be sent to the school attorney by the Business Office as deemed necessary.
- 5) All contracts \$50,000 and above must be received in the Business Office by the 25th of the preceding month.
- 6) The contracts will then be presented to the Board of Trustees at the next available board meeting for approval once the above procedures are completed.

- 7) All contracts and/or agreements \$50,000 and above will be executed by the Board of Trustees or the Board of Trustee's designee. All contracts and/or agreements less than \$50,000 will be executed by the Superintendent and reviewed by the Board of Trustees.
- 8) The Business Office will then notify the vendor(s) and district employee of the executed contract and/or agreement.
- 9) The original executed contract and/or agreement will be filed in the Business Office or in the Superintendent's office, if deemed necessary and a copy will be retained by the Business Office for audit purposes.
- 10) A copy of the contract and/or agreement will be sent to the district employee that made the recommendation.

Professional Services

Professional Services are the services of members of disciplines requiring special knowledge or attainment and a high order of learning, skill, and intelligence as stated in the Texas Government Code [2254.002](#) and the Texas Education Code, [44.031\(f\)](#). Law specifically includes the following service disciplines:

- Accountant
- Architect
- Attorney (TEC)
- Certified Public Accountant (TEC - added September 2011)
- Engineer (TEC - added September 2011)
- Fiscal Agent (TEC)
- Financial Consultant (optional - TEC)
- Landscape Architect
- Land Surveyor
- Medicine
- Optometrist
- Professional Engineer
- Real Estate Appraiser
- Professional Nurse
- Technology Consultant (optional - TEC)

State Law dictates the process of selecting the firm that will perform the professional services. The initial selection is based upon a person or firm's demonstrated competence and qualifications to perform the services. After the District makes its selection, it may then negotiate a contract at a fair and reasonable price. Professional Services should be provided under a formal contract supported by a Purchase Order and does not require a Contract Services Agreement.

A governmental entity may not select a provider of professional services or award a contract for the services on the basis of pricing or competitive bids. The professional fees under the contract may not exceed any maximum provided by law.

Procurement Guidelines for Professional Services

1) General

State Law prohibits competitive bidding in connection with obtaining professional services. Chapter 2254, Government Code, outlines a specific solicitation process for selection of professional services using a two-step procurement process.

Step 1: The first step involves issuance of a Request for Qualifications ("RFQ"). Once the RFQ is received and opened, selection is based upon an evaluation of the demonstrated competence and qualifications of the person or firm.

Step 2: After the District determines the single, most qualified firm using an evaluation process in Step 1, the District is to negotiate a contract at a fair and reasonable price.

2) Duration of Agreement

Agreements for professional services normally are established for a year. Agreements can be renewed or contracted on a multi-year basis as long as the contract terms contain an annual funding-out clause for budgetary purposes.

Any questions related to these procedures can be emailed to purchasing@ptisd.org.

Reimbursements

An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with the prior approval of the employee's immediate supervisor. Reimbursement for authorized travel shall be in accordance with legal requirements. Accounting records shall accurately reflect that no state or federal funds were used to reimburse travel expenses beyond those authorized for state employees. For any authorized expense incurred associated with overnight travel, the employee shall submit a statement, with itemized receipts to the extent feasible, documenting actual expenses and in accordance with administrative procedures.

Pine Tree ISD will not reimburse a school or individual for purchases not properly approved by the Superintendent. Furthermore, an individual's authority to expend district funds will be revoked if he/she fails to turn in the appropriate supporting documentation to the Business Office following the purchase in a timely manner.

If a student desires reimbursement for an item which he/she has previously paid (lost textbooks or library books), within 60 days of the original payment date he/she must return the Original Receipt indicating the payment of the fine. The reimbursement must be in the form of a check payable to the student's parent or legal guardian as registered with the District. A completed Refund Request form and copy of receipt must be attached to the Skyward Check Request.

Approvals

- Travel claims will be processed in accordance to PTISD policies and guidelines. However, supervisors have the discretion to limit travel reimbursements in order to meet budgetary restrictions.
- Prior approval for reimbursement of travel and supplies must be obtained before expenses are incurred.

Purchase Orders

- Purchase order goods/services must be received online and original invoices received in the Accounts Payable Department in order to process payments.
- When registering for a workshop, conference or paying for a membership, a check request may be submitted if a purchase order is not accepted for registration. A check request must include detailed documentation for payment to be processed.

Reimbursements as pertains to travel

- The maximum out-of-pocket expense for a one-time purchase is \$200.
- Sales tax will be reimbursed when the total amount of the receipt is claimed.

Travel

- State tax will not be reimbursed for a hotel stay. Remember to take a Texas Hotel Occupancy Tax Exempt form.

Activity Funds

- Employees should never pay Consultants out-of-pocket - all payments for services should be made by District check or purchasing card.

Original documentation is required for payment of purchase orders, p-card statements, travel claims and reimbursements.

All claims should be forwarded to the Business Office within 10 days. Claims will not be reimbursed when receipts are lost.

Sales Tax-General Guidelines

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 or instructional use or for administrative use necessary to the educational function of the school are exempt from tax (office supplies, duplicating paper, etc.)

A school must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. Exemption certificates do not require numbers to be valid.

The District exemption status may not be utilized by parents, patrons, or alumni organizations to secure exemption from sales taxes. Parent/teacher organizations and booster clubs must apply for their own exemption.

PROCUREMENT CARD PROCEDURES

Procurement Card Overview

The Pine Tree ISD Procurement Card Program is an efficient, cost-effective method of paying for small dollar transactions as well as facilitating the accounts payable payments of the District.

Certain added responsibilities come with the use of the Procurement Card. It is incumbent on the Cardholder to insure that the District's Purchasing Policies are being followed and that purchases are made within established Procedures.

All pre-approved restaurant purchases for catering and group meetings are to be paid with the Procurement Card at the time of services rendered. We do not ask local restaurants to extend credit to the school district.

If used to its potential, the Procurement Card Program will result in a significant reduction in the volume of checks and related documentation. In addition, corresponding work processes associated with check writing will be eliminated.

The Texas Education Code provides for criminal penalties for persons who intentionally circumvent the purchasing contracts law by making split, separate, sequential or component purchases. District Policy [CH \(Local\)](#) states that **"Persons making unauthorized purchases shall assume full responsibility for all such debts."**

Credit Limits

Individual purchasing cards, used generally for travel, have a set spending limit. Changes to the limits on any card is determined by the Business Office and are limited to only cardholders that have positions that allow for such increases.

When a cardholder foresees a need to increase the limit on their card, their Principal, Department Director or Budget Manager will be required to email a request to purchasing@ptisd.org for review.

Fraudulent Charges found on a Procurement Card

If the cardholder becomes aware of or in review of their monthly statement they find that fraudulent charges have been made to their card, they are to immediately contact JP Morgan Chase at (800) 890-0669. After contacting JP Morgan Chase, notify the Business Office. Prompt action can reduce the District's liability for fraudulent activity.

Procurement Card Receipts

Each Cardholder should obtain an itemized receipt when using the Procurement Card. It is every Cardholder's responsibility to ensure there is an original receipt for each purchase. Itemized receipts must be returned to the Purchasing Office with the procurement card within 3 business days after the use of

the card. If a payment is to be made via mail, fax or telephone, please email accountspayable@ptisd.org the details of purchase, the invoice, and the purchase order number to process the purchase.

Ensure when using the card that you have a sales tax exemption form so that sales tax is not charged.
You will be liable for all sales tax that may be charged to the card.

If a receipt is lost or stolen, the Cardholder should obtain duplicate copies of the receipts. If no supporting receipts are provided, the charges become the personal responsibility of the Cardholder and will be payroll deducted from the employee's check.

Returns, Credits and Disputed Charges

If there is a problem with a purchased item, service or charge, the Cardholder will first attempt to resolve the issue directly with the Vendor. All returns shall be reimbursed by credit to the Cardholders account. Cash refunds for returns are prohibited. A review of future statements is vital to ensure the account is properly credited for returns, credits and disputed charges.

- Returns: If a Cardholder needs to return an item, contact the Vendor and obtain instructions for return. Note that some Vendors may charge a restocking or handling fee for returns.
- Credits: If the Vendor accepts an item as a return, a credit for this item should appear on the following month's statement.
- Disputed Charges: If a Cardholder finds a discrepancy on a monthly statement, the Cardholder should contact the Vendor and attempt to resolve the problem directly.

If a Cardholder cannot resolve a disputed item directly with the Vendor, the Cardholder should contact the purchasing office at purchasing@ptisd.org for assistance.

Monthly Statement Approval

Monthly, the Cardholder will:

- 1) Receive and review a copy of the monthly statement.
- 2) Sign and email a copy of the statement to purchasing@ptisd.org certifying all charges are accurate.

Security of the Procurement Card

Individual cards will be secured in the vault at the central office. The Procurement card will be issued in the name of the requesting employee. By accepting the Card, the employee assumes responsibility for the Card and will be responsible for all charges made with the Card. The Card is not transferable and may not be used by anyone other than the Cardholder.

The only person authorized to use the Procurement Card is the Cardholder whose name appears on the card. The card is to be used for District business purposes only. The card is not intended for personal use. Personal purchases will be considered misappropriation of District funds.

Lost or Stolen Cards

It is the responsibility of the cardholder to keep the Procurement Card safe and secure when in possession. If a card is lost or stolen, immediately contact JP Morgan Chase at (800) 316-6056. After contacting JP Morgan Chase, notify the purchasing office. Prompt action can reduce the District's liability for fraudulent activity.

Procurement Card Violations

The Procurement Card Program administrators review and identify District cardholders who violate procedures. Violation of established procedures will result in suspension and/or revocation of Card privileges.

Please remember that you are committing district funds each time you use the Procurement card. This is a responsibility that should not be taken lightly. Remember that you are the person responsible for all charges made to the card which has been issued to you. **Intentional misuse or fraudulent abuse may result in disciplinary action up to and including dismissal.**

Travel Overview

Travel claims will be processed in accordance with PTISD policies and guidelines. However, supervisors have the discretion to limit travel reimbursements in order to meet budgetary restrictions.

Rates set out below are based on State guidelines and IRS regulations. These guidelines apply to out-of-state and in-state travel.

- Mileage rate per GSA.gov per mile (Note: Include documentation (MapQuest) that shows shortest distance estimated mileage.
- Lodging – in accordance with the rates provided by the Texas State Comptroller unless prior approval for actual lodging expense is made by the Superintendent.
- Meals - reimbursed per GSA.gov . Meal reimbursement is not allowed when an overnight stay (a day trip) is not required unless prior approval is made by the Superintendent.

These rates apply to:

1. All employee business travel
2. District paid extracurricular student competitions
3. Travel for staff development

In compliance with IRS guidelines, meals will be reimbursed only when:

- an overnight stay is required
- business is conducted during the meal
- the meal is required as part of a group activity covered by District funds
- a banquet is held in conjunction with a conference or workshop

Federal program regulations limit payment of travel expenses to no more than the amount set forth in the State General Appropriations Act. Employees and supervisors must keep this in mind when it is necessary to incur travel expenses related to federal programs. Any travel expenses paid beyond the State limitations cannot be charged to the federal program, but must be paid instead from local funds.

Please refer to the District's Edgar manual for spending of federal funds.

Travel Using Procurement Card

Travel claims will be processed in accordance with PTISD policies and guidelines. However, supervisors have the discretion to limit travel reimbursements in order to meet budgetary restrictions.

Meal reimbursement is not allowed when an overnight stay (a day trip) is not required unless prior approval is made by the Superintendent.

Original itemized receipts must be returned to the Business Office within 3 business days of returning from travel. A charge slip is not considered an itemized receipt.

Movies and incidentals do not meet the IRS interpretation of travel expenditures and are not allowed at any time. Please review your bill and settle it at the desk with your own personal credit card for room service, movies, personal phone calls, etc. prior to check out.

In order to be in compliance with IRS guidelines, you must present a detailed restaurant receipt along with the charge slip when using your card for group meals. The names of the individuals in attendance and the purpose of the meal must also be documented. For example: "John Doe, Jane Doe, TASBO Conference." Documentation that is submitted and does not include a detailed receipt will become the individual's personal responsibility.

Employee Travel

Each employee must submit a trip request (Travel Authorization Form) to the curriculum department or department director depending on the nature of travel at least 15 days in advance of out of district travel.

The form should be approved and signed by the Assistant Superintendent of Curriculum or department director and after final approval submitted to the Business Office in the form of a Check Request or Purchase Order depending on the nature of the request at least 10 days in advance of the trip.

Advance payment may be requested for conference registration, lodging, and/or airfare but must be submitted with payment support documentation in sufficient time for payment processing. Reimbursable expenses include mileage if personal vehicle use has prior approval, meals, and registration fees paid by the employee, and sometimes lodging. **In the event an employee does not attend a seminar, course or conference that he/she registered to attend and does not properly cancel, the employee will become personally liable for the fees paid by the district if a refund request is denied by the vendor.**

The district has vehicles available for staff travel. You must check with the transportation department to see if a school vehicle is available for your trip; if not, you may use your personal vehicle and receive reimbursement based on the current Board approved amount per mile using the electronic mapping source www.Mapquest.com. Employees should share travel and lodging expenses when possible.

It is the policy of the District to reimburse employees for all necessary business travel expenses incurred while conducting District business. Expenses are to be within the established District guidelines and will be reimbursed with proper documentation.

This travel procedure applies to:

1. All employee business travel;
2. District-paid extracurricular student competitions; and
3. Other District travel, except as exempted within the regulations.

Local Travel

1. If the employee is traveling within a 50-mile radius, travel is considered as "local travel" and the traveler is not required to request transportation by the Transportation Department.
2. Overnight stay is not authorized without special permission from the Superintendent.
3. An In-District Travel Reimbursement is to be used in lieu of a standard Employee Travel Request and Approval form. Local travel reimbursement forms must be submitted to the Business Office by the 5th of the following month. **Requests received more than ten (10) business days after the travel dates may be denied.**

Out of District/Out of State Travel

1. An employee desiring to travel will need to submit to Principal, Director, or Assistant Superintendent of Curriculum the Travel Request Authorization Form with the required information. All travel must be approved in advance by the appropriate level(s) prior to any travel commitment or expenditure of funds. Out-of-state travel must be approved by the Superintendent or designee prior to the expenditure.
2. No reservations shall be made prior to all approvals being received.
3. Upon receipt of the approved Travel Request Authorization Form, a check request, purchase order, or in some instance both may be entered.
4. Upon receipt of a purchase order number or approval of a check request, travel arrangements may be made.

Seminars and Courses

Fees for attendance at trade or professional seminars or courses are to be purchased through a district purchase order or check request. **In the event an employee does not attend a seminar or course that he/she has registered to attend and does not properly cancel, the employee will become personally liable for the fees paid by the district if a refund request is denied by the vendor.**

A Local Workshop Registration Requisition Form should be completed and attached to requisitions for local workshops.

Air Travel

- A. All air travel will be by coach/economy class only. Travelers are expected to accept flights that utilize the lowest fare route. Common sense is to be the guide in determining which fare/route makes most sense to the District economically. A connecting flight and/or alternate airports may be required to obtain the lowest fare. Flight times, layover times, and meeting times will be considered in arranging the most economical travel schedule. Travelers are to remain flexible and use a sensible window of time for departures and arrivals. Advanced planning is expected in order to maximize fare discount requirements.
- B. Purchasing upgradeable fares when penalty and non-refundable fares are available is prohibited. If an individual chooses to purchase a ticket with benefits derived from a bonus program, the District does not reimburse the employee for the normal cost of such flights.
- C. When travelers make unapproved modifications to travel arrangements that result in additional charges, those additional charges will be the responsibility of the traveler unless authorized by the Assistant Superintendent of Business & Finance.

Lodging

- A. At check-in, the employee should ask if there are any special rates in effect. Hotel rates can change dramatically overnight. It does not hurt to ask for the hotel's best rate.
- B. Standard room accommodation will be provided. Travelers will be asked to reimburse the District for any costs related to an upgrade in room accommodation.
- C. Hotel rooms may be reserved on the District's travel card with approval from the Business Office. This means that the employee is responsible for notifying the hotel in the event of travel plan changes. Most hotels require cancellation notice by 4:00 PM on the day of scheduled arrival or earlier. An employee who has not notified the hotel of a cancellation will be responsible for any charges incurred.

Hotel Expenses

Travel within the State of Texas is exempt from state sales tax upon the presentation of a valid hotel occupancy sales tax exemption form. Employees will not be reimbursed for state sales tax.

Grant Funds

Hotel expenditures for travel paid with grant funds within the State of Texas are limited per the grants guidelines and/or GSA. **Please see the District's Edgar Manual for federal grant spending.**

No tips or other gratuity may be charged to any grant fund. This requirement is regardless of the mechanism used for the purchases--purchasing card or reimbursement. No tips will be reimbursed for purchases made with grant funds. Any purchases made will become the personal responsibility of the employee.

No sales tax will be reimbursed for purchases made for grant funds. Any purchases made will become the personal responsibility of the employee. The only exceptions will be sales taxes paid while traveling out-of-state and certain hotel taxes within the State of Texas since the District would not be exempt from these.

Individuals involved in purchasing on behalf of the District, whether directly or through reimbursement, should make every effort to ensure that sales tax is not paid by taking a tax exempt form during purchases. Sales tax will not be reimbursed. **If sales tax is charged when using a purchasing card, the employee will become personally responsible for such charges.**

Ground Transportation

- A. The district has vehicles available for staff travel. You must check with the transportation department to see if a school vehicle is available for your trip; if not, you may use your personal vehicle and receive reimbursement based on the current Board approved amount per mile using the electronic mapping source www.Mapquest.com. Employees should share travel and lodging expenses when possible.

- B. Mileage should be calculated from 704 Birch, Longview, TX unless an employee has requested a district vehicle, a district vehicle is not available, the employee is utilizing their personal vehicle and the distance between their place of departure and the destination is shorter. Mileage should then be calculated from the place of departure.
- C. Mileage will be reimbursed at GSA.gov rate using the electronic mapping source (shortest distance) www.mapquest.com. A detailed mileage log will be required for mileage reimbursements based on actual miles driven. The detailed mileage log should include:
 - 1) Date
 - 2) Destination
 - 3) Purpose
 - 4) Starting odometer reading
 - 5) Ending odometer reading
 - 6) Total miles driven

Meals

- A. All employees incurring expenses for business meals where business is discussed must record the attendees and their business relationship, in addition to the business purpose, subject discussed and benefit derived. This is an IRS requirement. Employees are expected to dine in quality, comfort, and convenience but to exercise discretion in respect to cost.
- B. An overnight stay is required for meals. Reimbursement is based on the lesser of the actual costs of meals supported by original itemized receipts and the rates set forth by the District. Reimbursement will only be made with accompanying original itemized receipts. A credit card slip is not considered an itemized receipt.
- C. Alcoholic beverages are not an allowable expense.
- D. Tips and other gratuity may be reimbursed from operation funds only. **Meal gratuity should not exceed 20 percent.** Employees are expected to use discretion when tipping bellhops, parking attendants, housekeepers, deliveries etc.

Advances

- A. Check Requests may be entered to request advance payment by the accounts payable department for conference registrations if a purchase order is not an acceptable form of payment. The Check Request approval must supersede online registration.
- B. A central office petty cash disbursement may be requested to cover the cost of meals for student groups. A petty cash disbursement log must be signed by each student who receives meal money. **The disbursement log must be returned to the Business Office within 3 days of returning to the district.**

Expense Reporting and Reimbursement

- A. For expense reporting, the reimbursable amounts shall be the current rates set forth by the District.
- B. Travelers must submit expense reports for travel costs **within 10 business days** of completion of travel. The expense reports must be properly documented with itemized receipts. Requests received after this date will be denied. Requests received without the required documentation will be denied.
- C. To comply with IRS regulations, a detailed business purpose must be included on every Expense Report.
- D. Movies and incidentals do not meet the IRS interpretation of travel expenditures and are not an allowable reimbursement claim.
- E. The District recognizes that employees who travel to represent the District's business interests sacrifice the comforts of home and some of their personal time. However the District reserves the right to deny reimbursement for expenses that are considered lavish, extravagant or inappropriate.
- F. Tips and other gratuity may be reimbursed from operation funds only. Meal gratuity should not exceed 20 percent. Employees are expected to use discretion when tipping bellhops, parking attendants, housekeepers, deliveries etc.
- G. Reimbursement will be in the form of a direct deposit to the employee's bank account.

Approval Procedures for Student Travel

Sponsor submits a request to the campus bookkeeper. The request should include the estimated expenses for the students and sponsors/coaches. Also include the desired means of transportation, agenda, and times of the events and a list of all students when requesting approval.

The campus bookkeeper will generate a requisition for approval by the Principal, Business Office and Superintendent. In accordance with District policy [FMG \(Local\)-X](#) approval for school-sponsored trips that meet any of the following criteria must be obtained from the Board of Trustees:

- Out-of-country trips.
- Trips requiring travel more than 350 miles from Longview.
- Any school sponsored trip that does not meet the criteria requiring the Superintendent's approval.

Approval for the following trips shall be subject to the approval of the Superintendent:

- Trips for which funds have been budgeted and sufficient funds are available in the appropriate account without requiring a budget amendment.
- Field trips for instructional purposes.
- UIL or other sanctioned competitions.
- Activities of school-sponsored or –sanctioned clubs or organization.
- Trips for which the ratio of students to sponsors/chaperones is not greater than 8 to1.
- Trips requiring travel within 350 miles of Longview.
- **Student meal monies may be requested up to \$6.00 for breakfast, \$10 for lunch, and \$10 for dinner from budgeted funds.** The sponsor may request an additional amount for meal money to be paid from activity funds.
- A requisition for Petty Cash or a District procurement card should be entered for payment of meals.

Within 3 business days after travel, return the following to the Business Office:

- Signature list for receipt of petty cash or,
- Procurement card and original receipt.

Sales Tax-General Guidelines

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 or instructional use or for administrative use necessary to the educational function of the school are exempt from tax (office supplies, duplicating paper, etc.)

A school must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. Exemption certificates do not require numbers to be valid.

The District exemption status may not be utilized by parents, patrons, or alumni organizations to secure exemption from sales taxes. Parent/teacher organizations and booster clubs must apply for their own exemption.

Group Meals

Meals purchased by the school for athletic teams, bands, 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 procurement card and provide the eating establishment with an exemption certificate.

Individual Meals

Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they purchase while on a school authorized trip.

Hotels

An exemption may also be claimed by the school from the state portion of the Hotel Occupancy Tax.

A Hotel Occupancy Tax Exemption Certificate must be furnished to a hotel when a district representative is occupying a room overnight while on school district business. One certificate may be issued for more than one room, and the method of payment does not affect the tax nor determine the exempt status.

Purchasing FAQ's

How will I be able to query or check status of a purchase order or requisition?

Requisitions that are in WIP (work in progress) or WFH (waiting for higher approval) status will be displayed in Skyward by selecting purchasing, requisitions. You have the ability to expand the details of each requisition which will allow for determining where the requisition is in the approval process.

When will my requisition be approved?

Please allow three business days for a requisition to be approved once it has reached the purchasing office. Requisitions will be approved by the Business Office twice per day. Exceptions to the approval schedule will be made in emergency situations by the Assistant Superintendent of Business & Finance or designee. In the event of an emergency, catastrophe, or natural disaster please email an explanation to Assistant Superintendent of Business/Finance.

What constitutes an emergency?

An emergency is a sudden, urgent, unexpected occurrence or occasion requiring immediate action.

Two types of emergency purchases are made in school districts. One type results from an eminent threat to the health, safety, or welfare of students. Such purchases must comply with state law and may be made only after a formal board action declaring an emergency and authorizing the purchase. An example of an emergency purchase of this type is the authorization to repair a school after a fire or a natural disaster.

Emergency purchases exceeding the dollar amount triggering competitive procurement requirements shall be made in accordance with subsection (h) Section 44.031 Texas Education Code.

The second type of emergency purchase provides for the acquisition of goods or services to meet an immediate need such as purchases to repair damage to a facility which may imperil students or the security of the facility.

Failure to plan does not constitute an emergency, however if you are in need of assistance or have questions or concerns, please contact Assistant Superintendent of Business/Finance.

What should I do if I made an error that affects the quantity of items to be order when submitting my requisition?

If the requisition is in WFH status it may be edited. If the requisition has been approved by all levels please email purchasing@ptisd.org and the purchase order will be closed in order for you to make the necessary corrections by cloning, editing and resubmitting.

What should I do if I made an account coding error on a requisition?

If the goods or services have not been received email purchasing@ptisd.org.

If the goods or services have been received email accountspayable@ptisd.org

Fixed Assets Procedures

Definitions

The District defines a “Fixed Asset” as an asset, tangible in nature, with a true value of \$5,000 or greater, and having a useful life in excess of one year. Examples of Fixed Assets are land, vehicles, computer servers, and other high value equipment. Fixed Assets are acquired by purchase, construction, or can even be a donation.

The District defines an “Inventory Item” as an item valued between \$500 and \$4,999.99.

When a fixed asset or inventory item is retired from service an Inventory Disposition Record should be emailed to inventory@ptisd.org.

Use of Equipment and Supplies

[District Policy CMB \(Local\)](#) provides the guidelines for uses of District equipment and supplies. The following is a summary of those instructions:

School equipment and supplies generally shall not be available for use, rental, or loan outside of the school facility or off of the school’s property other than for school-sponsored activities and events. Whenever school equipment is needed by non-school groups for use on school premises, it must be checked out through the school employee responsible for the equipment and must be operated by a person authorized by the school.

Property Disposal

Once items have reached their “end-of-useful-life”, the items will be classified as disposed property.

[District Policy CI \(Local\)](#) states that:

The Superintendent or designee is authorized to declare District materials, equipment, and supplies to be unnecessary and shall dispose of unnecessary materials, equipment, and supplies for fair market value. If the unnecessary property has no value, the Superintendent or designee may dispose of such property according to administrative discretion.

Items obtained as federal surplus shall be managed according to federal regulations.

An Inventory Disposition form must be completed and emailed to inventory@ptisd.org

Budget Amendments/Transfers

Budget Managers are allowed to transfer monies within their budget within a single function during the fiscal year. Budget transfers between functions in the General Fund may also be entered but require approval by the Board of Trustees. A description of the transfer must be entered in Skyward Budget Management. Budget transfers will be approved by the Business Office two times per day.

Donations

At various times throughout the school year, sponsoring organizations or individuals may wish to donate monetary amounts or a fixed asset to a specific campus or program.

When accepting a donation monetary or non-monetary, within 5 days of the date of the donation the Principal must submit the Donation Report and Receipt form and letter from the donor to the Business Office for proper accounting. Generally Accepted Accounting Principles require that donated goods or services be recorded at its fair market value at the time of the donation.

Monetary donations will be established in the campus/departments budgets in an account ending in DON. Accounts ending in DON will roll forward at the end of each fiscal year and appear in the subsequent fiscal year’s budget.

Child Nutrition Procedures

Procedures for Student Lunch Charges

The following procedures are recommended for handling charges when students do not have lunch money.

- Allow charges for three (3) days
- If the charges have not been repaid after the third charge, no additional charges will be allowed. (An alternate meal of Ham/Cheese sandwich, fruit, and milk will be given at no cost)
- Money left on student's accounts at the end of the school year will be billed to the campus activity fund.

Student Charges – Year End Account Balances

A statement for student's accounts that have balances at the end of school will be sent to each campus. A requisition should be entered using campus activity funds to settle the accounts with child nutrition.

Accepting and Depositing Checks

Checks may be accepted only for the amount of purchase, unless the remainder is added to the lunch account. Checks should contain acceptable check information: Name, Address, Phone number, Signature.

Notice to Parents

The Child Nutrition Department sends notices home monthly of charges to parents, either by sending letters through the school or by mail.

Letters detailing the automated Lunch Money Now system have been relayed to each campus to be sent home with all students. This automated system will e-mail parents that their child is low of funds, while allowing them to add funds to their child's breakfast/lunch account.

Catering Request Billing

All catered events, special food/paper goods orders are invoiced directly to the customer. When an order is called into the Child Nutrition Department, a Catering Request/Billing Invoice is generated.

Cafeteria Deposits

Daily, the cafeteria Manager will compile and verify the daily cafeteria deposit. It will then be put in a tamper evident bank bag and stored in the vault for safekeeping until it is picked up by the armored car courier.

Check Acceptance Policy

Parents should be advised regularly, through campus/department handouts about PTISD's Check Acceptance Policy and that checks sent to PTISD for fundraisers, instrument rentals, club functions, lunch tickets etc. must have Acceptable Check information. Checks that are missing information will not be taken.

PTISD Check Acceptance Policy is as reads:

In the unlikely event that your check is returned unpaid by your bank, your payment will be deemed unpaid and a return check fee will be charged. The use of a check for payment is your Acknowledgement and Acceptance of this policy and terms.

- Checks will be accepted only for the amount of purchase.
- Postdated checks are not acceptable.
- An Acceptable Check should contain:
 - Name
 - Address
 - Phone number
 - Driver's License number
- Checks must be deposited weekly.

Cash Receipts Procedures

All cash collections received by the campus or various student organizations for fees, dues, fund raising, etc. must be stored in the campus vault and deposited weekly. All funds must be supported by a deposit slip and some type of record documenting the source and amount of funds (tabulation of monies collected form, cash receipt form, ticket sales record, etc.) and must be forwarded to the Business Office.

The accuracy of the records and money must be immediately verified by counting all currency and coins and running an adding machine tape of any checks submitted. The totals should be compared to the totals reflected on the supporting documentation and any differences reconciled. **An employee writing receipts cannot write a receipt for themselves.**

Distribution and Sales of Athletic Tickets

The Athletic Director is responsible for the purchase and distribution of all athletic tickets. All receipts will be deposited to the depository bank account and accounted for by Business Office. Game reports are pre-numbered and signed by the gate attendant. Gate sales are reconciled with cash collected.

Season tickets are pre-numbered and are sold in a packet. General admission tickets are sequentially numbered and sold in sequence. Reserved seat tickets are sold at the gate by seat number.

Gate Control of Athletic Tickets

When the ticket booths close, the unsold tickets and the cash collected are taken to a secure location for counting and reconciling. Cash from each gate is compared with the number of tickets sold plus the change fund. Any discrepancies will be noted and will be investigated by the Athletic Director. All receipts will be immediately deposited to the depository bank account. Amounts due to visiting teams for shared gate receipts will be paid by the Business Office.

Reconciliation of season tickets is accomplished by comparing the number of tickets distributed with the amount of cash received for the sales.

- Total season tickets printed;
- Less season tickets unsold
- Equals cash received for season tickets sales
- Process money for bank deposit

Campus Office Collection and Daily Deposit Procedures **Procedure Sales Tax-Collections and Remittance**

The campus/student group shall collect sales tax on all taxable sales when applicable.

Seller - the campus/student group serves as the "seller" when it purchases inventory from a vendor and then resells the items at its own profit or loss. Examples of this would be candy bar sales, t-shirts, etc.

Agent - the campus/student group serves as an "agent" when it takes orders for the vendor and then receives a commission or a percentage of the sales revenue. Examples of this would be book fairs, student pictures, and catalog/brochure sales. In "agent" relationships, the vendor is the responsible party for payment of sales tax to the Comptroller office. However, the campus/student group would be responsible for collecting the tax.

The one-day tax free sale provision, available twice per year, can only be used when the campus/student group is the "seller". To determine if your club is eligible for the one-day tax free sales provision, review fundraising-sales tax guidelines.

For sales in which the campus/student group is considered an "agent", the one-day tax free sale provision cannot be used.

Campus/student groups are encouraged to work with the vendor for the "agent" sales and request that

the sale price include tax or provide a chart for sales tax to help with calculations. If the vendor cannot include sales tax in the selling price, then sales tax would have to be calculated and collected for each taxable item sold and then submitted to the vendor along with payment for the products.

When imposing sales tax, the school has the option of:

1. Adding the tax to the item's selling price - thus, if the selling price of an item were \$2.00 and the tax rate were 8.25%, the school would collect \$2.17 ($\2.00×1.0825) from the buyer for each item sold.
2. Absorbing the tax in the item's selling price - thus if the item sold for \$2.00 including tax, the school would retain \$1.85 and remit \$0.15 for sales tax. If this method is used, divide the total sales by 1.0825 (assuming a tax rate of 8.25%) to find the taxable sales. To determine the sales tax amount, subtract the taxable sales from the gross sales.

All sales tax collected by the school shall be remitted monthly to the district's Business Office unless contractual agreements with a vendor stipulate that such taxes should be remitted to the vendor (school picture and book fair sales, and catalog/brochure fundraising sales).

Schools must file a sales tax report, even if no taxable sales are made in a given reporting period as all non-taxable sales must be reported.

Textbook Sales

State-owned textbooks and library books that are lost or destroyed by students will be paid for by the responsible students.

- The price will be the state contract price.
- A receipt should be issued for the money collected.
- Money should be deposited immediately into the general fund.
- Refunds for books which are subsequently returned are to be made from the general fund. **All refunds must be made within the same school year and should be made payable to the student's parent or guardian.**
- Collections for books and damages are to be identified accordingly, deposited and supporting documentation forwarded to the Business Office.

Counterfeit Money

How Do I Spot It and What Do I Do?

It's the Law!

Counterfeiting money is one of the oldest crimes in history. Although counterfeiting has been substantially reduced since the creation of the Secret Service, this crime continues to represent a serious problem. The Secret Service has noted that many of today's counterfeiters have moved from the "traditional" method of offset printing, which has its own set of required skills, to computer-generated counterfeiting. Today's counterfeiter is able to produce counterfeit currency with basic computer training and skills afforded by public education! Counterfeit passing statistics are likely to increase because of several factors: the instruments of production are more readily available, the capabilities of these machines continue to improve, and the techniques are more readily understood by an increasingly larger segment of the population.

Over the past few years, we have seen an increasing number of our students attempting to pass counterfeit bills on campus. In most cases, these counterfeits were poor quality and readily detected, but the ramifications for the student can be serious. Although our current Student Handbook includes counterfeiting in the laundry list of "General Misconduct Violations", the District bears an additional burden with respect to this activity: we are required to report the incident to the United States Secret Service!

The United States Secret Service is committed to a policy of zero tolerance and investigates each and every counterfeiting case. Each counterfeiting case, no matter how large or small, carries the serious consequences of incarceration and/or fines.

Manufacturing counterfeit currency is a violation of Title 18, Section 471 of the United States Code and is punishable by a fine or imprisonment for up to 15 years, or both. Printed reproductions, including photographs of paper currency, are violations of Title 18, Section 474 of the United States Code. Violations of this code are also punishable by a fine or imprisonment for up to 15 years, or both.

How Do I Spot a Counterfeit?

Look at the money you receive. Compare a suspect bill with a genuine bill of the same denomination, paying attention to the quality of printing and paper characteristics. Look for differences, not similarities.

- **Portrait:** The genuine portrait appears lifelike and stands out distinctly from the background. The counterfeit portrait is usually lifeless and flat. Details merge into the background which is often too dark or mottled. The portrait has been enlarged and moved slightly off center to allow for the addition of a watermark. The portraits have also been redesigned to provide more lifelike detail.
- **Seals:** On a genuine bill, the saw-tooth points of the Federal Reserve and Treasury seals are clear, distinct, and sharp. The counterfeit seals may have uneven, blunt, or broken saw-tooth points.
- **Border:** The fine lines in the border of a genuine bill are clear and unbroken. On the counterfeit, the lines in the outer margin and scrollwork may be blurred and indistinct.
- **Paper:** Genuine currency paper has tiny red and blue fibers embedded throughout. Often counterfeiters try to simulate these fibers by printing tiny red and blue lines on their paper. Close inspection reveals, however, that on the counterfeit bill the lines are printed on the surface, not embedded in the paper.
- In addition, since 1996 the government has been adding advanced security features to its currency. These enhanced security features make it much more difficult to counterfeit. A segment from the Bureau of Engraving and Printing's web site (www.moneyfactory.com) is included with these instructions to help you visualize how these additional security features appear on actual bills.
- **Watermark:** A watermark is visible on both sides of the bill when it is held up to a bright light.
- **Security Thread:** A security thread has been added to each bill and can be seen from both sides of the currency when held up to a light.
- **Color-shifting Ink:** All redesigned bills, except the \$5, have a color-shifting ink feature. The number in the lower right corner of the front of the bill looks green when viewed straight on, but black when viewed at an angle.
- **Microprinting:** The redesigned bills feature microprinted words in two areas on the front of the bill.
- **Fine Line Printing Patterns:** The new currency has fine line printing patterns behind the portrait on the front and behind the building on the back.

If You Receive a Counterfeit:

1. Do not return it to the student.
2. Identify the student, if possible.
3. Limit the handling of the currency.
4. Carefully place it in an envelope.
5. Contact a principal or other administrator and give them the bill.
6. The principal must contact the local Secret Service field office (the number for the Tyler field office is (903) 534-2933).
7. Surrender the counterfeit only to a police officer or Secret Service agent.
8. Report the incident to the Assistant Superintendent and Business Office.

Activity Fund Procedures

Activity Funds Overview

Activity Funds consists of monies received and held by the campus to be expended or invested for the benefit of students in accordance with District policy. Specifically, activity funds accumulate from the collection of student fees and various district approved fund raising activities.

Types of Activity Funds

There are two types of activity funds that are common for Texas public schools. The first is a clearing account that is used for items such as school pictures, yearbooks, class rings, etc. These funds shall be used to promote the general welfare of each school and the educational development and morale of all students. Campus activity funds are as follows:

Athletics	487
High School	486
Junior High	485
Middle School	483
Parkway Elem.	482
Birch Elem.	481
Primary	480

The second type of activity fund is the property of student groups, i.e. student council, pep squad, etc. The school district is required to provide stewardship by properly accounting for these funds. Decisions on the use of club funds are the concern of the specific student groups to whom the funds belong, as long as the decisions regarding the use of the funds do not conflict with Board policy and/or legal regulations or restrictions. Student activity funds are located in fund 865.

To secure the deposit of public funds, all activity funds must be deposited with the district's banking institution. Additional bank accounts are strictly prohibited.

Student Organizations

A student organization is one which has been properly approved by the campus principal and consists of elected student officers and a faculty sponsor. A roster of newly elected officers is to be furnished to the principal by October 1st of each school year. Activities which do not elect officers and/or hold regular activities for two consecutive school years will be considered inactive and any balances transferred to the campus activity account. In addition, organizations which do not have a slate of approved officers will not be allowed to conduct fund raising activities.

The sponsor of each school organization is required to ensure that adequate financial records are maintained. These records, which are subject to audit, should include, at a minimum, the following: Sponsor's yellow copy of cash receipts or roster noting date, names, amount paid, check or cash and payment total.

Minutes of each meeting which detail, at a minimum, attendance, approval of expenditures, discussion of fund raising activities and approval of financial status.

FUNDRAISING ACTIVITY PROCEDURES

Fundraising Overview

Fundraising is an organized activity to raise funds for an organization or campus. Fundraisers should include a service or product. In order to provide administrative control over the extensive fundraising activities promoted by the various school organizations, certain procedures are required before schools can start fundraising projects. School organizations, such as: Campuses, Libraries, Student Activity Groups, Athletic Clubs and Booster Clubs are considered separate entities. Each entity is limited to two sales campaigns per school year; any additional fund raisers must be service-oriented. Fundraising projects are subject to state law.

Community-wide sales campaigns should be coordinated through the school administration to minimize simultaneous sales campaigns. No solicitation of funds from businesses or residents will be permitted without prior approval of the Assistant Superintendent of Business & Finance. This means that before goods are ordered, agreements are made, contracts are signed, or fundraising events are advertised the Assistant Superintendent of Business & Finance must approve the project.

Sales campaigns should be planned carefully to ensure that the projects provide dollar value for items sold, and that most of the money raised stays at home; otherwise, donations are often more rewarding than letting the major part of the money go to outside promoters.

Fundraising activities should support the educational goals of the school, and should not exploit students. Activities and projects should be investigated carefully before committing the school's support. Campuses are not allowed under Texas Law to conduct raffles, bingo, and other games of chance.

All fundraising activities involving a vendor or requiring public solicitation must first be approved in advance by the Director, Principal and the Assistant Superintendent of Business & Finance. All Principal approved fundraiser applications should be received in the Business Office by the dates listed below. All fundraiser applications should be emailed to fundraiser@ptisd.org. The Business Office will seek approval from the Assistant Superintendent of Business & Finance and notify the appropriate Sponsor and Campus Secretary with the determination. Under no circumstances should a campus or organization enter into agreements or advertise an event until approvals from the Principal and the Assistant Superintendent of Business & Finance have been received.

Fundraiser Application Deadlines

First Semester Fundraisers	September 2022
Second Semester Fundraisers	January 2023
Summer Fundraisers	May 2023

The fundraiser application details the vendor, product to be sold or service to be rendered, estimated sales proceeds, Director's, Principal's and the Assistant Superintendent of Business & Finance approval. Any amount due from previous fund raising activities should also be noted on the application. Sponsors who do not properly manage their activities and have large monetary amounts outstanding will not be allowed to conduct subsequent fund raising activities.

At the close of the activity, the fund raising recap portion of the Fund Raising form must be completed and forwarded to the Business Office **within 10 business days**. This form details the total receipts (which can be accessed from deposit information found in a Skyward budget report) and expenditures of the sale (invoice). This also provides a section to detail lost, damaged or returned products. Monies which are uncollected due to the failure of a student to remit funds should be detailed on the recap form.

Processing Fundraiser Payments to Vendors

- A. When using existing funds: Attach approved fundraiser application form to the invoice.
- B. When using collected funds: Attach completed fundraiser application form and financial recap to the check request.

The Business Office will maintain records of vendor and product performance based on the completed recaps. Vendors who repeatedly fail to meet established standards will not be allowed to do business with Pine Tree ISD.

Please refer to Board Policy [FJ Legal](#) and [FJ Local](#) for additional information concerning fundraiser activities.

Activity Funds – Community Service

Proposals for any fundraising activity must be submitted in accordance with the procedures outlined in the Fundraising Activities Procedures.

The Board realizes that community service is an integral part of the instructional process. An established student organization may adopt a community project with an entity qualified under federal tax law to receive donations for charitable purposes. These organizations must file a copy of their approved 501(c)(3) status with the Business Office prior to the start of the fundraising activity. Adopted projects shall not benefit an individual or an organization without a 501(c)(3) status. Non-monetary donations to local

government agencies (e.g., county dog shelters) may be acceptable. Approval will be made on a case-by-case basis.

Fundraisers Involving the Collection of Coins via Jars, Buckets, etc.

Due to the difficulties present in handling large amounts of coin, both in terms of controls over the money and challenges in making deposits, we have discouraged this practice. Although we continue to encourage community service projects with an emphasis on civic service rather than monetary collections, we recognize that in certain circumstances such as national tragedies, the collection and donation of funds may be the most appropriate method.

The following procedures which should help to provide adequate control and lessen the burden placed on campus secretaries:

- A sponsor or organizing individual must be designated at the outset of the project.
- During business hours, coin jars or other receptacles must be placed in an area which is easily accessible for others. In addition, a campus employee should be present at all times or the funds should be secured in the campus safe.
- After business hours, coin receptacles must be adequately safeguarded in the campus safe.
- Deposit of coins and cash should be made within a reasonable time frame - weekly where appropriate.

The collection of donations which include placement of jars, buckets, etc. for coin donations shall be limited to the following:

- National tragedies (for example - September 11th, Indonesian tsunami, Hurricanes Katrina & Rita)
- Coats for Kids
- Jump Rope for Heart (or other similar curriculum related events)
- Pennies for Patients – The Leukemia & Lymphoma Society
- Other possible collections of this nature will be evaluated on a case by case basis.

These guidelines reference the collection of fees, cash handling procedures, and measures to ensure proper security of funds at campus functions where multiple sales are taking place.

CHANGE FUND REQUEST PROCEDURES

At various times, it may become necessary to have change available during campus or club events. Strict controls must be maintained by keeping change funds in a locked box in the school vault accessible by only the bookkeeper and the principal when not in use. Change funds must be re-deposited once the event is over. If it is necessary to have currency on hand to provide change, you will need to request a change fund by emailing cash@ptisd.org. Please plan ahead as 3-days' notice is necessary.

Procedures for maintenance of change funds are as follows:

To request a change fund order:

- Email a request for a change fund order to cash@ptisd.org
- Amount requested should be broken down by currency & coin
- Date needed must be given
- An order confirmation will be returned to bookkeeper, sponsor, and Principal/Director
- Order will be delivered by the district courier

To deposit the change fund order:

- Complete Tabulation Of Monies Form
- Reference the account number used at the time the change fund order was placed.
- Sign form
- Turn in form with change fund to bookkeeper
- In your presence, bookkeeper must verify currency, sign form and issue a cash receipt
- The bookkeeper will complete deposit slip and armored transport bag for weekly armored car pickup.

Email cash@ptisd.org if you would like to:

- Increase or decrease the change fund amount
- Cancel an order
- Would like to schedule an extra order

Security

- During collection times, cash and checks should be maintained in a portable box. Collections should be properly secured at all times and never left unattended. The box should be returned to the safe/vault overnight or when not in use.
- Each lock box should be assigned to an employee--funds should never be commingled among different boxes.
- Each checkout station should be manned by at least 2 individuals, one being an employee.

Collections

- Checks should only be accepted for the amount of purchase. Checks are not to be cashed.
- Post-dated checks should not be accepted.
- Information contained on the check should include: name, address, phone number, and driver's license number.
- During the collection process, currency should be carefully scrutinized to ensure authenticity. Visit the bottom of the following web page for suggestions on authenticating currency:
<https://www.uscurrency.gov/denominations>
- A receipt should be provided to the customer--this may be either a carbon copy of the form which denotes the amount received, etc. or a manually prepared cash receipt from a pre-numbered three-part receipt book that has been issued by the Business Office. The exception to this rule would be for Parkway and Birch Elementary Student Council Stores. They will turn in a total sheet each day showing what they collected and will not be required to write a receipt to each student who purchases something from the Student Council Store.
- Sponsors should maintain a record of sales using a tabulation of monies form or other suitable document which includes items sold, student's name, and amount of sale (even if the collection is done at a central checkout station).

Reconciliation

- At the end of each day, a reconciliation process is necessary to ensure that the amount of funds collected is consistent with documentation. To accomplish this, calculate the total amount collected as denoted on completed forms (whether for parking, lockers, etc.) or manually prepared cash receipts. This figure should balance to the total amount of money deposited (less any change fund). Another individual should confirm the amount of funds for accuracy.
- For events that are held beyond 1 day, the original change fund amount should be the only funds in the lockbox at startup.
- Funds should be prepared for deposit daily and placed in the campus vault for weekly armored car pickups.

If you have questions concerning the procedures listed above or need assistance with your event sales effort, email the Business Office at cash@ptisd.org.

Sales Tax-Fundraisers

Determining if a sale is taxable or non-taxable

Step 1

When determining whether a fundraiser or other type of sale is taxable or non-taxable, the first consideration is whether the item is a taxable product. The following chart depicts examples of taxable and non-taxable items. If the item is classified as non-taxable, no sales tax should be assessed. If sales tax is paid to the vendor at the time items are purchased, sales tax should not be assessed at the time of sale.

Step 2

The next consideration is whether the school group is considered a bona fide chapter according to State sales tax laws as stated below:

- A bona fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business are bona fide chapters of the school and each group may have two, one-day tax-free sales in a calendar year.

Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales. For example:

- The school district qualifies for a tax-free day
- The school-wide fundraiser qualifies for a tax-free day
- The Basketball Club qualifies, but the basketball team does not
- The Cheerleader Club qualifies, but not the cheerleader team
- The Debate Club qualifies, but debate teams and classes do not
- The French Club qualifies, but the French classes do not
- The Senior Class qualifies, but not one particular class that has seniors in it does not

Step 3

If the sales are considered taxable and the school group is considered a bona fide chapter, then the organization may deem the sale as one of its two, one-day tax-free sales.

Each school district, each school and each bona fide chapter of each school is allowed to have two, one-day tax-free sales each calendar year. To qualify for a tax-free sale, the organization must receive products deemed for sale in one shipment. Any items received after the initial shipment must be taxed. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5,000 or less. There is no limit on the number of bona fide groups at a school or school district.

Exceptions:

- **Book Fairs**-The school shall collect sales tax on all taxable sales. If the school assumes responsibility for the activity and/or sales, the school is responsible for insuring the tax is paid. Schools may purchase books tax free for their own use because educational organizations have a statutory exemption. However, when students or other individuals purchase books, the purchase price is taxable and sales tax should be collected at the time of the sale. Sales tax is due regardless of whether the company makes the sale or the school makes the sale for a company on consignment.
- **Catalog/Brochure Sales**- For sales in which the campus/student group is considered an "agent", the one-day tax free sale provision cannot be used. (The campus/student group serves as an "agent" when it takes orders for the vendor and then receives a commission or percentage of the sales revenue.)

The campus/student group shall collect sales tax on all taxable sales when applicable.

Seller - the campus/student group serves as the "seller" when it purchases inventory from a vendor and then resells the items at its own profit or loss. Examples of this would be candy bar sales, t-shirts, etc.

Agent - the campus/student group serves as an "agent" when it takes orders for the vendor and then receives a commission or a percentage of the sales revenue. Examples of this would be book fairs, student pictures, and catalog/brochure sales. In "agent" relationships, the vendor is the responsible party for payment of sales tax to the Comptroller office. However, the campus/student group would be responsible for collecting the tax.

The one-day tax free sale provision, available twice per year, can only be used when the campus/student group is the "seller". To determine if your club is eligible for the one-day tax free sales provision, review fundraising-sales tax guidelines.

For sales in which the campus/student group is considered an "agent", the one-day tax free sale provision cannot be used.

Campus/student groups are encouraged to work with the vendor for the "agent" sales and request that

the sale price include tax or provide a chart for sales tax to help with calculations. If the vendor cannot include sales tax in the selling price, then sales tax would have to be calculated and collected for each taxable item sold and then submitted to the vendor along with payment for the products.

When imposing sales tax, the school has the option of:

- Adding the tax to the item’s selling price - thus, if the selling price of an item were \$2.00 and the tax rate were 7.25%, the school would collect \$2.15 (\$2.00 x 1.0725) from the buyer for each item sold.
- Absorbing the tax in the item’s selling price - thus if the item sold for \$2.00 including tax, the school would retain \$1.86 and remit \$0.14 for sales tax. If this method is used, divide the total sales by 1.0725 (assuming a tax rate of 7.25%) to find the taxable sales. To determine the sales tax amount, subtract the taxable sales from the gross sales.

All sales tax collected by the school shall be remitted monthly to the district’s Business Office unless contractual agreements with a vendor stipulate that such taxes should be remitted to the vendor (school picture and book fair sales, and catalog/brochure fundraising sales).

Schools must file a sales tax report, even if no taxable sales are made in a given reporting period as all non-taxable sales must be reported.

Taxable Sales

State and local sales taxes shall be imposed and collected on all sales for:

Agenda Books	Magazine-Subscriptions less than 6 months
Agricultural Sales	Magazines-when sold individually
Art-supplies and work of art	Musical supplies-recorders, reeds
Artistic-CDs, tapes, videos	Parts-career & technology classes (not to include products used in cosmetology)
Athletic-equipment and uniforms	Parts-upholstery
Auction items sold	PE-uniforms, supplies
Automotive-parts and supplies	Pennants
Band-equipment, supplies patches, badges, uniform sales and rental	Pictures-school, group (if school is the seller)
Book Covers	Plants-holiday greenery and poinsettias
Books-workbooks, vocabulary, library, author (when we are the seller)	Rentals-equipment of any kind
Book Fairs-all books sold	Rentals-uniforms of any kind, towels
Brochure Items	Repair to tangible personal property (i.e., computer repair, house remodeling)
Calculators	Rings and other school jewelry
Calendars	Rummage, yard and garage sales
Candles	Safety supplies
Car -painting, pin striping	School publications-athletic programs, posters
Clothing-school, club, class, spirit	School publications-brochures
Computer-supplies, mouse pads	School publications-magazine (unless >six month subscription)
Cosmetology products sold to customers	School publications-newsletters, newspapers (generally are not sold though)

Cups-glass, plastic, paper	School publications-reading books
Decals	School publications-sheet music, hymnals
Directories-student, faculty	School publications-yearbooks
Drafting-supplies	School store-all items (except food)
Family and Consumer Science-supplies and sewing kits	Science-science kits, boards, supplies
Fees-copies, printing, laminating	Spirit items
Flowers-roses, carnations, arrangements	Stadium seats
Greeting Cards	Stationary
Handicrafts	Supplies-any sold to students
Horticulture Items	Uniforms-any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Hygiene Supplies	Vending-pencils and other non-edible supplies when the school services the machine
Identification Cards-when they are sold to the entire student body (not just the fine for a lost ID)	Woodworking crafts-entire sales to include parts and labor
Locks-sales and rentals	Yard signs

Non-Taxable Sales

School and school related organizations need not collect sales tax on the following:

- Ad Sales-in yearbooks, athletic programs, newspapers, posters
- Admission tickets - athletic , dances, dance performances, drama and musical performances
- Admission - summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, academic competition fees
- Club memberships
- Cosmetology Services (Products sold to customers are taxable)
- Discount/Entertainment cards and books
- Facility rentals for school groups
- Vending machine sales
- Candy and food items sold through fund raising drives by PTA 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, Periodicals and Writings (reading materials such as calendars, directories, magazines, brochures and newsletters, if published and distributed by Booster Clubs or PTAs)
- Services- car wash, cleaning

Miscellaneous Guidelines

Student Pictures

Arrangements will be made each school year for individual student pictures to be taken. All commissions from the sale of student pictures shall be deposited in the Campus Activity Fund.

The District has secured a contract with one vendor to take the district's pictures. Please contact the Business Office for contact information and details.

Vendors selected for handling student pictures ordinarily handle the collection and reporting of sales tax on pictures.

Activity Funds Audit

Activity funds will be audited as part of the District's annual audit. In addition, the Human Resource Department will notify the Business Office whenever there is a change in one of the following positions:

- Campus Principal
- Campus Bookkeeper

The campus bookkeeper or Principal should notify the Business Office when there is a change in Activity Sponsor.

Alcoholic Beverages

The purchase of alcoholic beverages with school funds is strictly prohibited.

Awards

At certain times during the school year it may be necessary to reward a student or group of students for their achievements (honor roll, perfect attendance, etc.). The principal of a school should exercise caution when rewarding students for an activity that could be associated with the UIL to ensure compliance with UIL rules and regulations.

Benevolence/Sunshine Club Funds

Sunshine Club funds are defined as funds generated or contributed solely by school personnel to be utilized and expended at the Sunshine Club's discretion. All expenditures for hospitality, condolence, or any other purpose for the sole benefit of the school personnel shall be paid out of Sunshine Club Funds.

Benevolence Using Campus Activity Funds

There are specific criteria that must be adhered to when using these funds. At no time should student activity funds or budgeted monies be used for this purpose.

Principals may at his/her discretion use funds from the campus activity funds to purchase flowers in the event of a campus employee's or campus student's death.

Specific requirements are listed below:

- Must be death of a campus employee or campus student (expenditures for spouses, children, siblings, parents or other relatives or any other purpose shall be paid out of Sunshine Club funds.)
- Must be limited to purchases of flowers, plants or other similar expression of sympathy
- Purchase should be limited to **\$50**

Expenses explicitly prohibited are the following:

- Cash or Gift Cards
- Food
- Contributions to organizations in lieu of flowers (American Cancer Society, etc.)

Cash Balance

An accurate cash balance must be maintained at all times to ensure that the account is not overdrawn. This information will be maintained by the Business Office.

Cash Loss

The student activity funds sponsor will be held responsible for any student activity fund entrusted to them. The sponsor will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures. In the event of a cash loss/theft notify the:

Campus Principal
Assistant Superintendent of Business & Finance
Assistant Superintendent of Personnel

Community Service

Proposals for any fund-raising activity must be submitted in accordance with the procedures outlined in the Financial Resource Manual.

The Board realizes that community service is an integral part of the instructional process. An established student organization may adopt a community project with an entity qualified under federal tax law to receive donations for charitable purchases. Adopted projects shall not benefit an individual or an organization without a 501(c) (3) status.

Faculty Expenditures Using Campus Activity Funds

Campus activity funds are generated by the school for the general operation of the school. Expenditures should provide a direct or indirect benefit to students. As such, expenditures for the faculty (refreshments, t-shirts, etc.) should be limited. Principals may purchase one t-shirt annually for each staff member in an effort to generate school spirit and for security purposes. Budgeted funds may not be used for this purpose.

The principal may, at his/her discretion, provide refreshments for a faculty meeting and may assist with the expenditures for a faculty or year-end gathering, **a maximum of three times per school year and a cost not to exceed \$10.00 per person**. In lieu of a faculty gathering, principals may purchase appreciation gifts for faculty at a cost not to exceed **\$20** per person. **Appreciation gifts must be items that can be used in the workplace to assist in completing job responsibilities (examples of acceptable gifts: notepads, writing utensils, magnets, lanyards, tote bags, etc.).** Purchasing gifts that are of a personal nature are prohibited. At no time should budgeted monies be used for this purpose.

Gift Cards

Unacceptable Uses:

- Appreciation Gifts (except as authorized through Sunshine Club Funds which are generated solely by campus personnel contributions)
- Gifts to individuals for services performed
- Grant Funds cannot be used to purchase Gift Cards
- Benevolence and Retirement Gifts using Campus Activity Funds

Payments to Employees

Payments and gifts to employees are not permitted from the student activity fund. Purchase of gifts for special occasions, e.g. baby showers, retirements, birthdays, should be purchased using the Sunshine Club Fund.

Personal Check Cashing

Employee personal checks may not be cashed or substituted for cash collections.

Refunds

All refunds for students under eighteen (18) years of age for tuition, textbooks, etc., must be generated on a school check payable to the student's parent or legal guardian. Cash refunds from the petty cash account or previously receipted monies are not allowed.

Retirement Gifts Using Campus Activity Funds

There are specific criteria that must be adhered to when using these funds. At no time should student activity funds or budgeted monies be used for this purpose.

Principals may at his/her discretion use funds from the campus activity funds to purchase retirement gifts for a campus employee.

Specific requirements are listed below:

- Must be a campus employee
- **Must limit purchases to flowers, plants, plaques or other gifts of appreciation**
- Purchase should be limited to **\$50**

Expenses explicitly prohibited are the following:

- Cash or Gift Cards
- Contributions to an organization in the employee's name (American Cancer Society, etc.)

Scholarships

If a student activity wishes to donate a portion of their ending balance to the scholarship fund, the officers and sponsors of the organization must submit a signed request to the principal. The funds will then be transferred to the scholarship account. A committee of faculty members will evaluate the scholarship applicants and will make a recommendation of recipients and award amounts.

School Store

An accurate inventory of school store supplies must be maintained at all times. This inventory should reflect those items which are given to individuals as a goodwill gesture.

1099 Requirements

In order to ensure that Pine Tree ISD properly reports all payments to the IRS, a copy of all supporting documentation (personal services agreements, check copy) must be received by the Business Office for all contracted services performed by a private individual or company. The personal services agreement must clearly indicate the individual's name and tax identification number so that the District can secure a W-9 form from the vendor. A W-9 form will be required for all vendors who provide a service (consultant, disc jockey, trophy sales, t-shirts). If in doubt, the campus should contact the Purchasing department at purchasing@ptisd.org.

Spouse's Expenses

Payments for expenses incurred by spouses are considered illegal gifts of public funds unless the spouse is representing the school district in an official capacity.

Activity Fund Sponsor Supplement

The policies and procedures that govern student activity funds are set forth in the Financial Information Resource Manual. This supplement contains excerpts from the Manual that are relevant to sponsors of clubs and organizations.

Definitions:

Student Activity Funds:

Activity funds consist of monies received and held by the campus to be expended for the benefit of students in accordance with District policy.

There are two types of Activity Funds that are common for Texas public schools.

The first type is a campus activity fund that is used for such things as school pictures and yearbooks. These funds shall be used to promote the general welfare of each school and the educational development and morale of all students.

The second type consists of funds that are the property of student organizations such as student council, choir, and pep squad. The District is required to provide stewardship by properly safeguarding and accounting for these funds. Decisions on the use of student funds are the concern of the specific student groups to whom the funds belong, as long as the decisions regarding the use of funds do not conflict with Board policy and/or legal regulations or restrictions.

To secure the deposit of public funds, all activity funds must be deposited with the district's banking institution weekly. Additional bank accounts are strictly prohibited.

Sponsors' Responsibilities:

The sponsor of each student organization is required to sign a Sponsor Acknowledgement of Responsibilities form and submit to bookkeeper. A copy of the form should be forwarded to the Business

Office. The sponsor of each student organization is required to maintain adequate records to support the financial activities of the group. Student Activity records should be retained for 5 years. These records are subject to review during the audit of the school's activity funds and should include, at a minimum, the following:

- Copies of money receipts and tabulations of monies collected
- Copies of fund raising applications
- Detailed records, by student, of fund raising proceeds
- Minutes of the organization's meetings which detail, at a minimum, attendance, discussion of fund raising activities, and review and approval of expenditures and financial status.

Each month, the sponsor should compare his or her balances and financial records to those kept by the Business Office. If there is a discrepancy, the sponsor should promptly contact the bookkeeper. If necessary, the Director of Business Operations may be requested to assist.

Collection of Money:

All money collected by an organization or club for fees, dues or other fund raising activities must be recorded in detail using prenumbered money receipts, tabulation of monies collected forms, or collection forms provided by fund raising vendors. All collections must be deposited in the school activity fund.

Money collected should not be kept overnight in a desk or file cabinet, nor should it 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 sealed in an envelope and stored in the campus safe or vault. The funds should remain secured until the sponsor can complete the deposit records. This must occur promptly, however, and, under no circumstances should personal checks be held for more than five days before being submitted to the campus bookkeeper for deposit. Personal check cashing by faculty members is prohibited.

Likewise, cash should not be removed from activity fund collections and replaced with the sponsor's personal check. In addition, 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. (See Accepting Checks)

Sponsors will often be collecting money for more than one activity. Each activity should be clearly documented on the collection records. This will assist the Business Office in determining the sales tax due at the end of each month. It will also help the sponsor measure the profitability of fund raising efforts.

Depositing Funds Collected:

When a sponsor submits funds collected to the campus secretary or bookkeeper for deposit, these funds should be verified by the bookkeeper in the sponsor's presence. This is simply a prudent cash-handling procedure that protects both the bookkeeper and the sponsor. After counting the funds, the bookkeeper must provide the sponsor with a prenumbered cash receipt or a copy of the tabulations of monies form documenting the amount of the deposit. If for some reason immediate verification is not possible, the funds should be sealed in an envelope and placed in the vault until such time that both individuals are present for cash verification. The sponsor will bear responsibility for any missing deposits or deposit shortages if funds are not verified in the presence of the bookkeeper.

Fundraising Activities:

In order to provide administrative oversight of the extensive fund raising activities promoted by the various campuses and organizations, all fund raising activities involving a vendor or requiring public solicitation must first be approved by the principal and Assistant Superintendent of Business/Finance. Fundraisers should include a service or product. Campus specific donation campaigns will be considered on a case-by-case basis. Raffles, bingo, and other games of chance will not be allowed. Each organization will be allowed two fund raising activities per year which involve an outside vendor. Additional funds may be generated through service projects with the prior approval of the principal and the Assistant Superintendent of Business/Finance.

Fundraiser applications will be approved twice a year. Fundraising applications for fundraisers that will begin during the first semester should be submitted after approved by the Principal to the Business Office

by September 17. Fundraising applications for second semester fundraisers should be submitted to the Business Office by January 28. Sponsors desiring to begin a fund raising activity are required to complete a Fund Raising application which must be approved by the Principal and Assistant Superintendent of Business/Finance.

Under no circumstances should a campus or organization enter into agreements or advertise an event until approvals from the Principal and the Assistant Superintendent of Business/Finance have been received. The fundraising application details the vendor, product to be sold or service to be rendered, and the estimated proceeds. Any amounts due from previous fund raising activities should also be noted on the application. Sponsors who do not properly manage their activities and have large monetary amounts outstanding will not be allowed to conduct subsequent fund raising activities. Under no circumstances should organization enter into a contract with an outside solicitation firm.

Within **10 business days** of the close of the activity, the fund raising recap must be completed and forwarded to the Business Office. This form details the total receipts and expenditures of the sale; it also provides a section to detail lost, damaged, or returned products. The fund raising recap can easily be completed from the "Tabulation" forms. Money that is not collected due to a student's failure to remit funds should be detailed on the recap form.

The Business Office will maintain records of vendor and product performance based upon the completed recaps and an annual campus survey. Vendors who repeatedly fail to meet established standards will not be allowed to conduct business within Pine Tree ISD.

Activity Fund Expenditures

All expenditures from activity funds must be made by check or with a purchasing card. No expenditures should be made using undeposited cash. Prior to the expenditure of funds, an approved Fundraiser request must be completed and authorized by the Principal and Assistant Superintendent of Business/Finance.

Expenditures must be made in compliance with existing purchasing rules, laws, and regulations. Items currently available on bid must be purchased from a bid vendor. **Under no circumstances should purchases be made without proper approval.**

Purchases must be planned in sufficient time to allow them to be made by a purchase order, district accounts payable check or purchasing card. Pine Tree ISD is not required to reimburse a sponsor for purchases not properly approved in advance by the Principal and Assistant Superintendent of Business/Finance. Therefore, sponsors' requests for personal reimbursement should be limited in nature. The maximum out-of-pocket expense for a one-time purchase is \$200. In addition, requests for reimbursement should be submitted within 10 days of the date of purchase.

Remember, too, that the District is not required to reimburse sales tax paid by a sponsor if a purchase was not properly approved in advance.

Club and organization funds should be used for the benefit of the students who participate in the activities. These funds should be expended on an annual basis so that the students who generated the funds can have the benefit of their use.

Supplement, Not Supplant Methodology

Purpose:

The Supplement, Not Supplant (SNS) Methodology described in this document is used to ensure the fair and equitable distribution of State and local funds to all campuses operated by the LEA, so that each Title I campus receives all of the state and local funds that it would receive in the absence of Title I funds.

Description of Methodology: The basis on which the remaining balance of state and local funds is allocated is based on campus category. The type of methodology used to allocate state and local funds is personnel-non-personnel costs.

Criteria used in methodology: The district allocated State and local resources to each campus based on the number of teachers and principals at each campus (multiplied by the district's salary for each category) plus the non-personnel resources (campus enrollment multiplied by the district's per-pupil expenditure for non-personnel resources). Specifically, in this example the district used \$48,608 for each teacher; \$84,501 for each principal; \$246 per student for technology costs; and \$386 per student for instructional supplies. The district applied this formula consistently to allocate State and local funds to all of its campuses.

Mathematical calculation formula: Below is an example for the 20-21 budget year.

	District Average	Primary	Parkway	Birch	Middle School	Junior High	ExCEL	High School
Teachers		34	50.66	48	47.1	49.29	3.7	88.3
	\$48,608	\$ 1,652,661	\$ 2,462,465	\$ 2,333,169	\$ 2,289,422	\$ 2,395,873	\$ 179,848	\$ 4,292,058
Principals		2	2	2	3	3	1	5
	\$84,501	\$ 169,003	\$ 169,003	\$ 169,003	\$ 253,504	\$ 253,504	\$ 84,501	\$ 422,507
Enrolled Students		562	702	671	666	683	38	1223
Technology Cost per Student	\$246	\$ 138,136	\$ 172,547	\$ 164,928	\$ 163,699	\$ 167,877	\$ 9,340	\$ 300,606
Instructional Supplies Per Student	\$386	\$ 217,024	\$ 271,087	\$ 259,116	\$ 257,185	\$ 263,750	\$ 14,674	\$ 472,279
State and Local Allocations		\$ 2,176,824	\$ 3,075,102	\$ 2,926,215	\$ 2,963,810	\$ 3,081,004	\$ 288,364	\$ 5,487,450
Total State and local funds allocated by this methodology is: \$19,998,769								

Steve Clugston

 Printed Name of Authorized Official

Superintendent

 Title

 Signature of Authorized Official

 Date

The LEA must maintain this completed Statement of Supplement Not Supplant Methodology on file, subject to request by an auditor or by TEA staff.