

2016 - 2017

Finance Policy & Procedures Manual

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SPREAD THE RED

GREENVILLE ISD



Finance Policy & Procedures Manual

Table of Contents

Greenville ISD Administrative Officials	2
Payroll	3
District Payroll Calendar	4
Payroll Deductions	4
Direct Deposit	4
Extra Duty/Compensatory Time/Overtime	5
Leave Policy	5
Status Changes	6
Daily Clock-in/Clock-out Requirements	7
Purchasing	7
Purchasing Overview	8
Standards of Conduct	8
Legal Requirements	8
Purchasing Specifics	8
Tax Exemption	9
Vendors	10
Cooperative Purchasing	14
Contracted Services	19
Purchase Orders	23
Disposition	26
Accounts Payable	7
Timelines & Deadlines	8
Travel Guidelines	8
Campus/Student Activity Funds	8
Campus/Student Activity Fund Accounts	8
Approved Uses of Funds	9
Fundraising	10
Sales Tax	14
Collection of Funds	19
Accounting Guidelines	23
Account Code Structure	26
Deposits	19
Sales Tax	23
Petty Cash	26

Finance Policy & Procedures Manual

Appendix

Appendix A: Payroll	2
Absent from Duty (AFD) Form	3
2012-2013 Payroll Calendar	4
Direct Deposit Enrollment Form	4
IRS Form W-4	4
Appendix B: Purchasing	5
Conflict of Interest Questionnaire (CIQ)	5
Extra Duty – Authorization to Pay	6
Confirmation of Sole Source Compliance by Vendor	7
Contractors Service Agreement Contract	7
Payment for Services Request	7
Travel Request Form	7
Appendix C: Campus/Student Activity Funds	2
Responsibilities of Faculty Sponsors of Student Groups Agreement	3
Fund Raising Activity Report	4
State Sales Tax Report	4
Activity Fund Club Minutes	4
Deposit Information Sheet	5



GREENVILLE INDEPENDENT SCHOOL DISTRICT

Greenville, Texas



Administration Building
4004 Moulton Street
Greenville, Texas 75401

BOARD OF TRUSTEES

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Dr. Kim Butcher, Vice President
Trena Stafford, Secretary
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Aaron Adel, Trustee

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Sharon Boothe - Assistant Superintendent of Teaching & Learning
Gary Sorrells - Chief Financial Officer
Ralph Sanders - Executive Director of Human Resources
Wes Underwood - Executive Director of Secondary Curriculum
Barbara Price - Executive Director of Elementary Curriculum and Student Services
Colleen McDonald - Executive Director of Special Education
Shannon Fulp - Executive Director of Technology
Sydney Hanner - Director of Community Services

Payroll

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From LEFT to RIGHT: GHS STEM Academy; Suzuki Strings (one of only 3 in Texas)

GISD FINANCE POLICY & PROCEDURES MANUAL PAYROLL

DISTRICT PAYROLL CALENDAR

The District publishes its annual payroll calendar in a manner that is easily obtainable by all employees. This schedule is posted each summer on the District's Finance Office web page and distributed to employees who typically have limited access to the Internet.

GISD employees are paid on a semi-weekly basis occurring on or about the 13th and 27th of the month. The annual salary is divided by twelve months and paid in equal installments. In December each year, the end of the month payroll check is issued early, just before staff is released for the Christmas Holidays.

A copy of the 2016-2017 Annual Payroll Calendar can be located in Appendix A or on the Finance Department webpage, at the following link:

<http://www.greenvilleisd.com/Page/947>

Check Release

Effective September 1, 2011, all GISD employees are required to enroll in the District's direct deposit program. However, in the event that an actual check must be created, checks will not be released without proper identification. If it is necessary for someone other than the payee to pick up a check, the payroll office must have a signed statement from the payee, and the person picking up the check must show an ID.

PAYROLL DEDUCTIONS

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 6.40% of their gross pay withheld before taxes and contributed to the system on a pre-tax basis. Additionally, the state of Texas contributes a similar amount up to the statutory minimum salary amount for each employee. The District makes a contribution on behalf of each employee for the difference between the state and employee contribution. Also, each employee makes a contribution to the TRS-CARE health insurance program.

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 the number of exemptions and 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 and number of exemptions claimed. Employees usually fill out this form when they first come to work, but they may change their exemptions or status once a year or whenever an event occurs (new baby, divorce, death of spouse, marriage) that changes either one.

GISD FINANCE POLICY & PROCEDURES MANUAL

PAYROLL

A copy of IRS form W-4 can be located in Appendix A or on the Finance Department webpage, at the following link:

<http://www.greenvilleisd.com/Page/947>

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. Employees not eligible to participate in the TRS program (typically part-time employees, less than 20 hours a week) are required to contribute to a social security alternative plan established by the District under the Internal Revenue Code, Section 457. These employees contribute 7.50% of their gross pay on a pre-tax basis to an individual account, held in trust by the District and the investment company that manages the Section 457 Plan on behalf of the District. There are strict limitations on employee access to this money as it is intended by Congress to function in the place of social security.

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 mandatory employee deductions when properly received by the District.

Optional Payroll Deductions

Many optional payroll deductions are available to GISD employees. The following are examples of some of these are these options:

- Northeast Texas Federal Teachers Credit Union savings deduction
- 403b tax sheltered investments – open to all employees and available through any vendor on the TRS-approved list.
- Health insurance, vision, dental, cancer, additional life, short-term disability and other health-related coverages
- Professional organization dues
- Greenville Education Enrichment Foundation (GEEF) – a voluntary payroll deduction enrollment form can be located on the Finance Department's webpage, at the following link:
<http://www.greenvilleisd.com/Page/947>

GISD FINANCE POLICY & PROCEDURES MANUAL

PAYROLL

DIRECT DEPOSIT

Effective September 1, 2011, all GISD employees are required to enroll in the District's direct deposit program. Direct deposit can be made to any bank, savings or brokerage account in the United States Federal Reserve banking system as long as an account number and an ABA routing number are available.

All employees should check their bank accounts on the date listed on the payroll schedule. In the event the employee's pay does not reach his/her account, first contact the bank. A check cannot be issued until the bank rejects the ACH wire. This may take as long as two days.

Signing up for direct deposit is quick and easy. The direct deposit enrollment form is available from the Payroll and/or Human Resources Department(s) and can be located in Appendix A. The direct deposit enrollment form can also be located on the Finance Department's webpage, at the following link:

<http://www.greenvilleisd.com/Page/947>

Mailed Checks

If a check is mailed and not received, the check cannot be reissued for fourteen working days. After fourteen days, a stop payment request is issued to the bank and a check reissued. If a new check is issued and the original check is delivered to the employee, the original check must be returned to the Finance Department. DO NOT ATTEMPT TO CASH THE ORIGINAL CHECK.

Errors or Corrections on Direct Deposit Paychecks

In the event an employee does not feel they have received proper payment for services rendered, the employee should first discuss the situation with their immediate supervisor. If necessary, the supervisor will direct the employee to the Payroll Department for further review of the matter. When an employee is contacting the Payroll Department, please have the most current pay stub available as it expedites the process. Before contacting the Payroll Department with a question that is based upon information regarding the direct deposit amount as it appears on your bank's website, please review to the actual pay stub itself available on Employee Access. This will save time in answering questions regarding payments.

Stipends

District employee stipends will be included in the employee's paycheck. A campus stipend for a particular supplemental duty must be established prior to an employee's assuming the additional duty.

GISD FINANCE POLICY & PROCEDURES MANUAL

PAYROLL

EXTRA DUTY COMPENSATION/COMPENSATORY TIME/OVERTIME

GISD is subject to the rules in regulations of the Fair Labor Standards Act (FLSA) in regards to extra duty compensation. Unless an exemption applies, the District shall pay an employee not less than one and one-half times the employee's regular rate of pay for all hours worked in excess of forty in any workweek. [*Board Policy DEA \(LEGAL\)*](#).

In addition, the District shall determine the classification of positions or employees as "exempt" or "nonexempt" for purposes of payment of overtime in compliance with FLSA. [*Board Policy DEA \(LOCAL\)*](#).

*EXEMPT The district shall pay employees who are exempt from the overtime requirements of the FLSA on a salary basis. The salaries of these employees are intended to cover all hours worked, and the District shall not make deductions that are prohibited under the FLSA. [*Board Policy DEA \(LOCAL\)*](#).*

*NONEXEMPT Nonexempt employees may be compensated on an hourly basis or on a salary basis. Employees who are paid on an hourly basis shall be compensated for all hours worked. Employees who are paid on a salary basis are paid for a 40-hour workweek and do not earn additional pay unless the employee works more than 40 hours. [*Board Policy DEA \(LOCAL\)*](#).*

The minimum wage and overtime provisions do not apply to any employee employed in a bona fide executive, administrative, or professional capacity. [*Board Policy DEA \(LEGAL\)*](#).

Nonexempt employees may receive, in lieu of overtime compensation, compensatory time off at a rate of not less than one and one-half hours for each hour of overtime work, pursuant to an agreement or understanding arrived at between the employer and employee before the performance of the work. Such agreement or understanding may be informal, such as when an employee works overtime knowing that the employer rewards overtime with compensatory time. [*Board Policy DEA \(LEGAL\)*](#).

In order to process extra duty compensation for nonexempt employees who perform a job apart from their regular duties, written requests for payment must have a budget manager's approval (signature) and approved budget code.

Use the form entitled "Extra Duty -Authorization to Pay" when submitting requests for extra duty pay. A copy of this form can be found in Appendix A. This form must be signed by the supervisor and sent to the Payroll Department. These memos should include the hours worked, the rate of pay, and a payroll account number from which to pay the employee.

GISD FINANCE POLICY & PROCEDURES MANUAL

PAYROLL

LEAVE POLICY

GISD provides employees with five days per year of state personal leave in accordance with administrative procedures, with no limit on accumulation and no restrictions on transfer among districts. [*Board Policy DEC \(LEGAL\)*](#). Additionally, GISD provides employees five days per year of local personal leave in accordance with administrative procedures. Local leave is limited to a maximum of 45 accumulated days. [*Board Policy DEC \(LOCAL\)*](#).

The administrative procedure utilized by the GISD to calculate the amount of earned leave by an employee is as follows:

- All full-time employees earn leave at the rate of one-half day for each eighteen days of employment from the state.

Leave is advanced to all professionals and paraprofessional employees at the start of the new contract. If the employee uses all days of leave and resigns prior to the end of the contract, days not earned will be deducted from the last check based on the calculation referred to above.

Leave can be used for absences due to illness of the employee or member of the immediate family, a family emergency, or death in the employee's family. An employee may be absent for up to five working days in the case of death of an immediate family member. Board policy dictates the order of use of available leave as follows:

- Compensatory Time
- Local Leave
- State Personal Leave

Discretionary personal leave may not be taken for more than five consecutive days. [*Board Policy DEC \(LOCAL\)*](#). Any employee taking personal leave must receive prior approval from their supervisor. Personal leave cannot be used immediately preceding or following a school holiday nor on the first or last day of grading period.

Sick Leave Bank

The purpose of the Sick Leave Bank is to provide additional sick leave days to members of the bank in the event of an unexpected illness, surgery, or disability due to an injury. Days may be requested from the bank only after the member has exhausted all accumulated state and local sick leave days.

All full-time personnel are eligible for membership. To join the Sick Leave Bank, check with your campus representative.

GISD FINANCE POLICY & PROCEDURES MANUAL

PAYROLL

Jury Duty

An employee may be granted leave with pay and without loss of accumulated leave for jury duty. The employee must present documentation of the service and is allowed to retain compensation for this service.

Absent From Duty (AFD) Report

When completing an Absence from Duty (AFD) Report it is imperative that the reason given for the absence be accurate. Leave will be posted based on the information given and cannot be changed at a later date. Leave claimed that has not been earned will be docked and will not be refunded. Absence from Duty Reports must be signed by the principal/supervisor. A signature stamp is not acceptable. A copy of the AFD form can be located in Appendix A.

Substitutes

Substitute days worked are to be listed at the bottom of the Absence from Duty (AFD) Report of the employee who was absent and will be paid after the pay period in which the time was worked.

STATUS CHANGES

Resignations

When an employee resigns, please e-mail the Human Resources and Payroll Departments immediately. Final pay off calculations will not be determined until written notice is submitted to the Human Resources Department and forwarded to the Payroll Department.

Change of Address/Telephone Numbers

When an employee moves to a different address or changes a telephone number, please contact the Human Resources Department.

Other Life-changing Events

Marriage, divorce, birth of a child, adoption, death of a spouse and other life-changing events usually trigger a need to notify Human Resources, Payroll or Employee Benefits. When in doubt, call and check with these departments to see what information they may need or assistance they may offer.

W-2 Forms – Annual Wage and Tax Statements

This calendar year statement is issued no later than January 31 each year to all current and former employees who received any compensation from the District during the previous year.

GISD FINANCE POLICY & PROCEDURES MANUAL

PAYROLL

Support Overtime

Support overtime must be submitted to the appropriate supervisor for approval. AS A REMINDER: EMPLOYEES MUST RECEIVE PRIOR APPROVAL BEFORE WORKING OVERTIME.

Non-exempt employees are obligated to record actual hours worked. Should a supervisor request an employee to work “off the clock” or otherwise instruct them to work without recording time, the employee must report this incident to the Human Resources Department.

DAILY CLOCK-IN/CLOCK-OUT REQUIREMENTS

Non-exempt employees are required to “clock in” and “clock out” to record their time worked. On occasion, such as training courses held at other locations, employees may be required to use a time clock at a different location.

All non-exempt employees leaving the campus/facility site for any personal reason during the day must clock out when leaving and clock in when returning.

Rounding Rule

The timekeeping system works on an 8 minute rounding rule. The time of clock in is rounded to the nearest 15-minute interval. Examples of how this affects an employee’s time are presented below:

Example 1: An employee clocks in 7 minutes prior to their start time – 8:00 am. The time of clock in is rounded up to 8am.

Example 2: An employee clocks in 8 minutes prior to their start time – 8:00am. The time of clock in is rounded back to 7:45am.

Example 3: An employee clocks in 7 minutes after their start time – 8:00am. The time of clock in is rounded back to 8:00am.

Example 4: An employee clocks in 8 minutes after their start time – 8:00am. The time of clock in is rounded up to 8:15am.

The same rounding occurs at the end of the day as well. Therefore, it is imperative that employees understand this concept, so they are aware of how their pay may be affected.

Falsification or Tampering with Timekeeping Records

Timekeeping records are considered an employee’s official time record. Falsification of time, tampering with timekeeping records, tampering with timekeeping equipment/hardware/ software is considered a serious offense and may require disciplinary action up to, and including, termination.

GISD FINANCE POLICY & PROCEDURES MANUAL

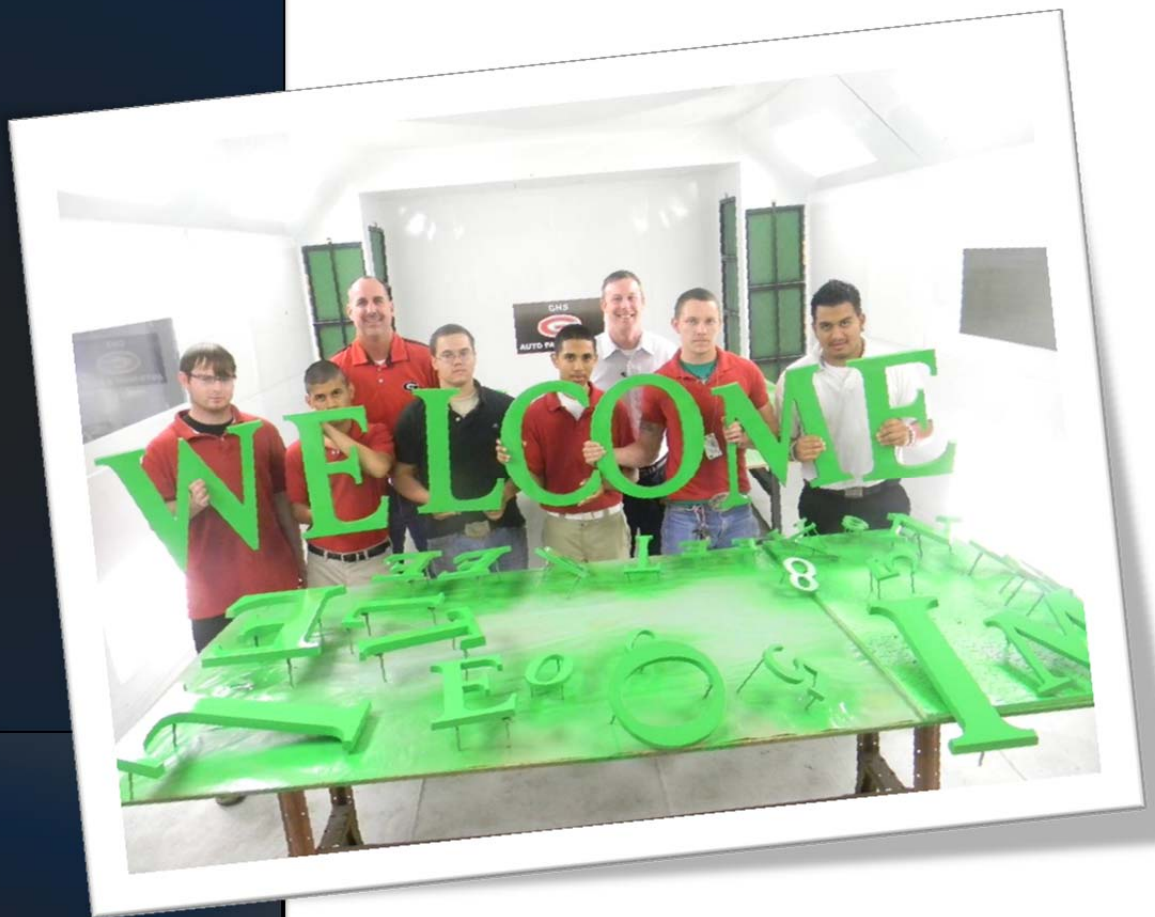
PAYROLL

Clock Malfunction

If an employee is unable to clock in or out because of a time clock malfunction, it is the employee's responsibility to immediately inform the Campus/Department Timekeeper (usually the Campus/Department Secretary). In this situation the Campus/Department Timekeeper will "manually" key in the employees time. At this time the Timekeeper should submit a work order to the Technology Department for clock repair.

Purchasing

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Greenville High School Auto Body
and Paint Booth.

ADMINISTRATIVE
PROFESSIONAL

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

PURCHASING OVERVIEW

Chief Purchasing Agent

The main focus of the Chief Purchasing Agent is to facilitate the acquisition of goods and services in order to meet the needs of schools and departments. The District's objective is to purchase the best value of products, materials, and services at the lowest practical prices within relevant statutes, policies, and procedures. School district staff is not authorized to override the procedures found in this section which have been written to comply with the State laws and regulations, as well as preserve a level of internal accounting control necessary to demonstrate accountability, ethical conduct, and responsible behavior.

The Chief Purchasing Agent is part of the Finance Department. The function of the agent is to organize and administer procurement/purchasing for the district in accordance with the responsibility and authority delegated by the Chief Financial Officer, the Superintendent of Schools and the Board of Trustees.

Finance Department

As a support organization of the District charged with the responsibility of acquiring goods and services requested by instructional and administrative departments, the Finance Department will function in a manner consistent with State Law, Board policies and sound business practices.

The Finance Department and other administrative offices share the responsibility of expenditures of district funds in such a manner that all transactions will pass numerous audits with respect of State, Federal, and District procurement regulations.

Purchasing Procedures

Acquisition of requested goods and services shall be made only by the issuance of an official numbered District purchase order. [Board Policy CH \(LOCAL\)](#).

Effective purchasing is a cooperative venture between the Finance Department and other departments within the District. Situations will undoubtedly arise which are not fully covered by these procedures. Nevertheless, the Chief Purchasing Agent and/or Chief Financial Officer are available to discuss any special procurement procedure that serves the best interest of the District and the department concerned.

The Purchasing procedures contained in this document are intended to comply with Local, State, and Federal Statutes and Ordinances. In the event of conflict the appropriate statute or ordinance shall prevail.

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

In accordance with Article 6252-16 of the State of Texas statutes, the Greenville Independent School District does not discriminate against individuals or companies with respect to race, religion, color, sex, handicap, or national origin in the awarding of bids.

STANDARDS OF CONDUCT

Ethics

The District subscribes to the "Code of Ethics and Standard Practices for Texas Educators," which establishes proper conduct for District staff members. [Board Policy DH \(LOCAL\)](#). Principle I, Professional Ethical Conduct, Practices, and Performance, clearly applies to those individuals engaged in the purchasing process. This principle includes the following standards:

- The educator shall not knowingly engage in deceptive practices regarding official policies of the school district or educational institution.
- The educator shall not knowingly misappropriate, divert, or use monies, personnel, property, or equipment committed to his or her charge for personal gain or advantage.
- The educator shall not submit fraudulent requests for reimbursement, expenses or pay.
- The educator shall not use institutional or professional privileges for personal or partisan advantage.
- The educator shall neither accept nor offer gratuities, gifts, or favors that impair professional judgment or obtain special advantage. This standard shall not restrict the acceptance of gifts or tokens offered and accepted openly from students, parents, or other persons or organizations in recognition or appreciation of service.
- The educator shall not falsify records, or direct, or coerce others to do so.
- The educator shall comply with state regulations, written local school board policies, and other applicable state and federal laws.

All District staff members are public servants and therefore subject to Title VIII of the Penal code, regarding offenses against public administration, including bribery and corrupt influence (Chapter 36), perjury and other falsification (Chapter 37), obstructing governmental operation (Chapter 38), and abuse of office (Chapter 39). All District staff members shall perform their duties in conformity with District policy, ethical standards for professional educators, and state and federal law.

Conflict of Interest (Vendors/Employees)

As of January 1, 2006, Greenville ISD is required to have on file a completed Conflict of Interest Questionnaire form (CIQ) from each current and potentially new vendor. A copy of this form adopted by the Texas Ethics Commission can be located in Appendix B.

An employee shall disclose to their immediate supervisor a personal financial interest, a business interest, or any other obligation that in any way creates a substantial conflict with the proper discharge

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

of assigned duties and responsibilities or that creates a potential conflict with the best interest of the District.

An employee who believes they have or may have a conflict of interest shall disclose the interest to the Superintendent or designee, who shall take whatever action is necessary, if any, to ensure that the District's best interests are protected. [Board Policy DBD \(LEGAL\)](#).

Gifts

The State Board of Educator Certification has defined "tokens of recognition" such as plaques, fruit, baked goods, coffee mugs and ornaments as acceptable gifts. Gifts to educators have never been condoned by the State.

An employee shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the employee's discharge of assigned duties and responsibilities. [Board Policy DBD \(LOCAL\)](#).

LEGAL REQUIREMENTS

Contracts

All school district contracts for the purchase of goods valued between \$10,000 and \$25,000 in the aggregate during a 12 month period must be competitively quoted. Formal written price quotes are required from three district approved, or to be approved, vendors. EC 44.033.

All school district contracts valued at \$50,000 or more in the aggregate during a 12 month period must be competitively bid. Notice is required to be published in a local newspaper once a week at least two weeks prior to the deadline for receiving responses. EC 44.013g. [Board Policy CH \(LEGAL\)](#).

Exceptions:

- Professional Services - architect, physician, certified public accountant, attorney, surveyor, engineer, or state certified real estate appraiser. EC 44.031f
- Sole Source Goods - items covered by a patent, copyright, or monopoly; films, books, manuscripts; utility services; and captive replacement or component parts for equipment repair. EC 44.031j
- Repair or replacement of school equipment that has been damaged or destroyed with the approval of the Board of Trustees. EC 44.031h

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

Exceptions to contracts for goods and services with an annual aggregate value above \$25,000:

- Computers and peripheral attachments with an annual aggregate value above \$15,000, EC 44.031k
- School buses with an annual aggregate value above \$20,000 each, EC 44.031l

The timeline for the proposal/bid/quote process is critical. The necessity to plan ahead for equipment and supply requirements cannot be overly emphasized. It takes a minimum of two months to complete a proposal/bid from start to finish.

Components of the proposal or bid process:

- Department procurement request
- Set timeline and Board approval date
- Write specifications for items/services requested
- Prepare vendor list to receive bid/proposal/quote packets
- Prepare proposal packets to include cover sheet, authorization agreement, felony conviction notification, non-conclusive bidding certificate, debarment notice, conflict of interest questionnaire, standard terms and conditions, specific terms and conditions, specifications of items and/or services, price sheets
- Run Legal Notice – two consecutive weeks
- Opening date of proposal/bid
- Analyze price offers and negotiate price if necessary
- Prepare recommendation/agenda form for Board approval
- Send award letter notification to vendors
- Contact department of bid/proposal award
- Update vendor file
- Process purchase orders to awarded vendor(s)

Recommended procurement categories:

- Library books & supplies

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

- Construction & building
- Computer hardware & supplies
- Network systems & supplies
- Printing & printing supplies
- Educational activities & supplies
- Uniforms: athletic; band; performance; institutional & supplies
- Mobile communication equipment & supplies
- Contracted services
- Vocational supplies
- Grounds/athletic fields maintenance, equipment & supplies
- Copy machines
- Paint & painting supplies
- Special education & supplies
- Vehicles: all types; new/pre-owned; buy/lease
- Substance & alcohol abuse testing 2007
- Computer software & supplies
- Physical education/recreational sports & supplies
- Science supplies
- Instructional catalog
- Transportation maintenance & supplies
- Copy paper
- Audio visual equipment & supplies
- Health supplies

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

- Snacks, beverages, a la 'carte & produce
- Building maintenance & safety supplies
- Cafeteria equipment, furniture & supplies
- Athletic equipment & supplies
- General office supplies & furniture
- Athletic trainer/field house equipment & supplies
- Food service
- Custodial supplies
- Musical instruments/service, equipment & supplies
- Electrical supplies
- Classroom furniture & supplies
- Plumbing supplies
- Classroom calculators

NOTE: Due to the large amount of purchasing taking place in these categories throughout the district, most items being purchased will need to be part of a proposal, bid, quote or purchasing cooperative. Contact the Finance Department with any questions regarding bids/proposal/quote requirements.

Contracts/Common Law

A District purchase order is an offer. A contract is created between the District and the vendor only when the vendor accepts the terms of the purchase order by causing the goods or services requested on the order to be delivered. In other words, the District's offer (purchase order) is a presentation to the vendor of what the District requirements from the vendor are and under what conditions (terms). Purchase orders provide a uniform way for the District to make offers to vendors with all terms in writing. This is why it is critical to the purchasing process that the school or departments receiving the goods or services immediately compare the delivery of same with the purchase order. If the vendor has altered the terms of the purchase order to the point where the recipient is dissatisfied, then a possible breach of the contract has occurred. In such a situation, the Chief Purchasing Agent should be notified at once.

GISD FINANCE POLICY & PROCEDURES MANUAL

PURCHASING

In the case of bids and request for proposals (all types), a different set of circumstances exists. Here, the offer is the vendor's bid or proposal. This is the vendor's offer to the District of what the vendor will sell the District and under what terms. The acceptance of an offer occurs when the Board of Trustees awards a bid or selects a proposal. (Note: the vendor may withdraw his offer [bid/proposal] at any time up until the offer is accepted [award made] by the Board.)

A contract is created between the District and the vendor after the bid is accepted by the Board of Trustees at which time the purchase order becomes the contract.

In addition to the issuance of a purchase order on work involving construction, repairs, renovation and maintenance of buildings, a separate contract document may be required. This contract shall be formulated as required to cover the project parameters and work to be accomplished.

Title and Control of Goods

Methods for passing title and control of goods:

F.O.B. Point of Origin, Freight Collect: buyer assumes risk of transportation and buyer assumes title the moment the carrier signs the bill of lading; buyer bears and pays freight charges.

F.O.B. Point of Origin, Freight Prepaid: buyer assumes risk of transportation and buyer assumes title the moment the carrier signs the bill of lading; seller pays and bears freight charges.

F.O.B. Point of Origin, Freight Prepaid & Charged Back: buyer assumes risk of transportation and buyer assumes title the moment the carrier signs the bill of lading; seller pays and invoices buyer for freight charges.

F.O.B. Destination, Freight Collect: seller retains title and control of goods and selects the carrier and is responsible for the risk of transportation; title passes to buyer upon delivery and ownership by the buyer; buyer pays and bears the freight charges.

F.O.B. Destination, Freight Prepaid: seller retains title and control of goods and selects the carrier and is responsible for the risk of transportation; title passes to buyer upon delivery and ownership by the buyer; seller pays and bears the freight charges.

District standard terms are F.O.B. Destination, Freight Prepaid. (This is the best method to use.)

PURCHASING SPECIFICS

Purchases

Board Policy, State and Federal laws mandate that all purchases made by Greenville ISD must be in compliance with bid laws. Since the majority of items and services purchased by the district are required to be bid, the purchases must be made from vendors who have been awarded contracts for

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

these items and/or services. Greenville ISD does business only with approved vendors, i.e. those who have been awarded bids through purchasing cooperatives or those local vendors who have been approved by the Board of Trustees and are on the District's local vendor list. *Board Policies [CH \(LEGAL\)](#) and [CH \(LOCAL\)](#).*

Purchase of Computer Hardware/Software/Supplies

All purchases of computer or computer hardware and software must be made through the Technology Department and an approved vendor.

Record Keeping

The District is required to maintain purchase files (requisitions, bids quotations, advertisements, and purchase orders) for seven (7) years subsequent to the close of the program or year.

Open Records

The Greenville Independent School District complies with Open Records statutes as outlined in Title 110A Article 5252-17a, of the Revised Civil Statutes of the State of Texas. Special attention is called to Section 3(a) (4) which states the following exceptions to open records: "Information which, if released, would give advantage to competitors or bidders."

Gift Card Purchases

Gift cards for an award or services performed are not preferred, but allowed with a limit of \$50 per recipient per semester. If a gift card is purchased, it must be through a district approved vendor with a purchase order using the campus activity fund budget code. Employees receiving a gift card will be asked to sign a form stating the employee realizes the amount of the card is considered income and that he/she must pay income tax on it. The form then goes to the Payroll Department for processing.

Unauthorized Charges/Purchases

Any commitment to acquire goods or services from budgeted funds prior to securing a bona fide 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 and/or may be liable to prosecution under the Texas Penal Code Chapter 39 Abuse of Office, Section 39.01. [Board Policy CH \(LOCAL\)](#).

No goods or services are to be ordered or repairs made without a purchase order (PO) having been issued prior to placing the order with the vendor. The individual placing an order without a PO will be responsible for payment of the invoice.

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

Purchases for Individuals

Any commitment to acquire goods or services in the name of the Greenville Independent School District for personal use or ownership is prohibited. Any individual making such a commitment may be liable to prosecution under the Texas Penal Code Chapter 39, Abuse of Office, and Section 39.01. [Board Policy CH \(LOCAL\)](#).

TAX EXEMPTION

The Greenville Independent School District is exempt from payment of taxes under Chapter 20, Title 122A, Article 20.04. Revised Civil Statutes of Texas, for the purchase of tangible personal property. The District is exempt from sales tax because it is a public, free school, is tax supported, and operated under the Texas Education Agency. No tax number is assigned.

The district exemption status may not be utilized by a parent, patron, or alumni organizations to secure exemption from sales and excise taxes. PTA and booster clubs must apply for their own exemption. Anyone using the District's tax exemption certificate for personal purchases may be liable to prosecution under the Texas Penal Code, Chapter 39, Abuse of Office, Section 39.01.

All purchase orders notify vendors of the District's tax-exempt status.

The Texas Sales Tax Exemption Certificate may be requested from the Finance Department.

Items which become the personal property of the student (cheerleader uniforms, bank t-shirts, etc.) even though connected with a school or organization, are not exempt from tax. The exception would be those items which are purchased through budgeted or student activity funds as an award to a student (perfect attendance or honor roll t-shirts).

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 school district check and provide the eating establishment with an exemption certificate.

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

An exemption may also be claimed by the school from the state portion of the Hotel Occupancy Tax if the school contracts and pays for the accommodations. A hotel tax exemption form may be picked up in the Business office prior to leaving for a trip.

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

VENDORS

All vendors must be approved by the Board of Trustees *prior* to a purchase order being processed. If a requisition is made to an unapproved vendor, it will be denied.

If the vendor is a company wishing to do business with the District, the company must complete the Preferred Vendor RFP, be awarded a specific bid/proposal, or be a member of one of the purchasing cooperatives that GISD participates in.

If the vendor is for an employee (reimbursement), individual, hotel, conference, etc., contact the Finance Department with appropriate information consisting of name, address, phone, fax, and e-mail address. The Finance Department verifies the information and will then add the vendor to the vendor master list.

NOTE: The list of vendors on the Skyward software system is a financial database of all expenditures made to vendors. This is not to be considered the current approved vendor list. If a question arises of whether or not a specific vendor is a District approved vendor please contact the Chief Purchasing Agent in the Finance Department.

Approval Process Using an RFP

A vendor wishing to do business with the District may complete a Preferred Approved Vendor Application Request for Proposal (RFP) form and submit it to the Chief Purchasing Agent. The RFP is reviewed for completion of all required information and then submitted to the Board for approval at the next available meeting. This time line could take from 2 to 6 weeks depending on the timing of when the RFP is received and the deadline for the Board meeting agenda.

The vendor may not be used for requisitions until the approval process is completed and is added to the approved vendor list.

Sole Source Vendor

A sole source vendor is defined as one who confirms that the item or product to be purchased is precluded by the existence of a patent, copyright, secret process, or monopoly.

The District must obtain and retain original documentation from the vendor which clearly states what qualifies the purchase to be made on a sole source basis. The GISD Confirmation of Sole Source Compliance by Vendor form will be used to meet this requirement. A copy of the GIS Confirmation of Sole Source Compliance by Vendor form is can be located in Appendix B. This documentation is maintained in the Finance Department.

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

Performance/Problems

Some factors to consider in the evaluation of a vendor's performance are:

- timeliness of deliveries
- service availability
- completeness and accuracy
- quality of products or services received

Procedures to follow when there is a vendor problem:

- Document the problem, noting the date and an accurate description of the problem and forward a copy to the Purchasing Office.
- Contact the vendor immediately. Keep a record of all phone calls, including dates, the person to whom you spoke, and what was discussed.
- If the problem is not resolved or continues to occur, written notification must be made to the vendor stating the problem, the corrective action required, and that failure by the vendor to correct the problem will be considered a breach of contract and could result in the cancellation of the contract.

Vendor Award Criteria

Texas Education Code 44.031 states that in determining contract awards to vendors, the District may consider:

- The purchase price
- The reputation of the vendor and of the vendor's goods and services
- The quality of the vendor's goods or services
- The extent to which the goods or services meet the district's needs
- The vendor's past relationship with the District
- The impact on the ability of the District to comply with laws and rules relating to historically underutilized businesses
- The total long-term cost to the District to acquire the vendor's goods or services

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

- Any other relevant factor that a private business entity would consider in selecting a vendor. Factors that a school district may consider under this criteria would include:
 - vendor response time
 - compatibility of goods/products purchased with those already in use in the district
- It is important to note that under Section 44/035, Texas Education Code, the District must publish in the request for bids, proposals, or qualifications for construction services the criteria that will be used to evaluate the offers and relative weights, if known at the time of the publication, given to the criteria.

Vendor Communication

Communications to vendors may be made directly to the vendor or through the Finance Department.

- Inquiry
- Follow up of order already placed
- Returns
- Exchanges
- Changes

Vendor Relations and Gifts

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.

COOPERATIVE PURCHASING

The District is a member of numerous purchasing cooperatives. This means the District does not have to process its own formal bid to purchase products from the list of numerous approved vendors as the purchasing cooperative has done this. All the vendors with current contracts with the purchasing cooperative are approved vendors. The District may purchase directly from these vendors.

Search the coop website for needed information for your purchase. The vendor contract number will be listed as well as discounts offered, contact information, etc. Some coop pricing is negotiable. Call the vendor with a request for additional discounted prices for items of substantial quantities.

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

When processing a purchase order with a purchasing cooperative approved vendor, the name of the cooperative must be noted in the narrative section of the PO.

Purchasing cooperatives of which GISD is a member:

- Region 7 Educational Purchasing Coop www.purcoop.esc7net/assessment/login.html
- BuyBoard www.buyboard.com
- Texas Procurement & Support Services (TPASS) www.window.state.tx.us
- TCPN – administered by Region 4 Service Center www.tcpn.org
- Texas Interlocal Purchasing System (TIPS) – administered by Region 8 www.tips-texas.com
- HGAC – Houston Galveston Area Council of Government www.hgacbuy.com
- U.S. Communities Government Purchasing Alliance www.uscommunities.org
- Lone Star Purchasing Coop
- Educational Purchasing Coop (EPCNT)

CONTRACTED SERVICES

Types of Contracted Services

Personal Services are services that are normally provided by a company rather than an individual. Personal service providers perform services that may or may not be able to be performed by District employees. Personal services typically involve the offering of time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by firms who are independent contractors. Such services may include, but are not limited to, maintenance, security, management systems, educational training programs, and technical and social services. Personal services do not include any contract for the furnishing of professional services, services classified as consultant services or labor or materials for the construction, renovation, repair, modification, or demolition of any structure or other improvement to real property. Personal services do not require a Consultant Services Agreement.

Procurement of personal services is treated in essentially the same manner as the procurement of other goods and services. All personal (non-professional) services are to be awarded under the same competitive procurement policies and procedures as the purchase of equipment. Solicitations are sent to the individual's company rather than the individual. Payment is made to the company instead of an individual after approval of the invoice.

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

Personal services are contracted for a variety of needs such as:

- General maintenance or repair of equipment and furnishings;
- Assistance in supplying labor for security, grounds maintenance, or other supplementary services that are either unavailable, impractical or costly to secure through employment;
- Specialty services such as training and instruction, food services, etc.

Agreements for personal services are normally 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.

Consultant Services are the services of an expert who personally renders services to the District on a short or infrequent term, on a fee or per diem basis. Consultants provide technical, educational and/or administrative expertise not otherwise available to the District. Consulting services may consist of information, advice, opinions, alternatives, conclusions, recommendations, or direct assistance, such as studies, analyses, evaluations, and liaison.

Consultant services should be provided under a Consultant Services Agreement.

The District will engage in the services of a consultant when such services are of a short-term or intermittent nature, contribute to the District's mission, and cannot be performed as effectively by a regular or temporary employee.

Consultant services allow the District to:

- Benefit from recognized expertise in a specific field;
- Provide for the mutual exchange of professional expertise;
- Collaborate on projects of mutual interest;
- Support and assist other institutions with the development of educational capabilities and transfer of knowledge;
- Encourage the use of District facilities for educational purposes as long as this use is in the District's interest.

Consultants may not perform work of a policy-making, decision-making, managerial, or supervisory nature nor may they approve or disapprove actions that commit or expend District funds. Consultants work independently and not under District supervision. Consultant services may not be obtained for unauthorized purposes, such as to bypass or undermine personnel ceilings or pay limitations.

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

Normally, consulting services are contracted for in connection with specific research, administrative tasks, or problems because there is a need for a person whose specialty is not adequately represented by an employee of the District; assistance is needed intermittently on a short-term or infrequent basis; or services are either unavailable or impractical to secure through employment.

Agreements for consulting services normally are established for a year or less and cover a period for which there is a foreseeable need for the consultant's services. Agreements are renewed only when there is a verified continuing need.

Consultants are selected on the basis of qualifications, resources, experience, and needs of and costs to the District, as determined by the school/department requiring the particular service. Agency or similar fees are not paid to others for locating a consultant.

Professional Services are the services of members of disciplines requiring special knowledge or attainment and a high order of learning, skill, and intelligence including lawyers, physicians, optometrists, surgeons, architects, land surveyors, registered engineers, certified public accountants, writers, and artists. State Law dictates a certain two-step process for selection of professional services. The initial selection is based upon demonstrated competence and qualifications of the person or firm. 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 and do not require a Consultant Services Agreement. Agreements for professional services normally are established for a year.

A **Consultant Services Agreement** is an agreement between the District and a person acting as an independent subcontractor in performing consulting services. It must be properly supported with a Contractors Service Agreement, Payment for Services Request, Conflict of Interest Questionnaire (CIQ), and a valid individual tax identification number and a W-9 form. Copies of all of these forms can be found in Appendix B.

Determination of Independent Contractor Status

In order for an individual to be considered as contracted services, they must meet the following criteria.

- Independent contractors realize a profit or sustain a loss based on their success in performing the work or service.
- The relationship between an independent contractor and employer ends when the job is done.
- Independent contractors cannot be told when, where, or how to do the job.
- Independent contractors do not go through any type of instructional training period with a more experienced employee to learn how to do the job. They specialize in the field in which they have been employed and do not require training.

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

- The right of an independent contractor to substitute another's services without the employer's knowledge shows that one particular individual's personal services are not being required by the employer.
- The success or continuation of the business is not dependent on the independent contractor's performance of the service.
- Independent contractors maintain control of their assistants. The employer contracts the independent contractor if there is a problem, and the employer pays the independent contractor for the work done. The independent contractor then pays the assistants directly.
- An independent contractor sets working hours.
- An independent contractor has the availability to work for more than one client.
- An independent contractor has an established business in which he/she works for more than one firm.
- An independent contractor makes services available to the public on a regular and consistent basis.
- An independent contractor works off-premises unless the nature of the service to be performed requires attendance at the employer's work site.
- An independent contractor does not need to be told in what order or how to do a job as he/she is considered an expert in the field.
- An independent contractor is not required to submit oral or written reports.
- An independent contractor is paid in a lump sum fee basis when the job is done. An invoice must be generated to substantiate the payment.
- An independent contractor is responsible for his/her own business or travel expense. If paid by an employer, the employer must include the expense amount in the independent contractor's 1099 (unless the District can verify an accountable plan).
- An independent contractor has the necessary tools and materials to do the job.
- If the independent contractor maintains an office on the employer's premises, he/she must pay a rent or lease payment for the office space as well as the overhead.
- An independent contractor cannot be terminated as long as he/she is fulfilling the contract.

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

- An independent contractor may be held financially responsible for any loss the employer may suffer due to an incomplete, inaccurate or unsatisfactorily completed contract.

Miscellaneous Contracted Services

Miscellaneous contracted services are those performed by individuals on an “as needed” basis, such as officials for sporting events, security personnel, lighting technicians, judges for UIL events, sitters for parent meetings, etc.

Miscellaneous contracted services do not require a Consultant Services Agreement, but a W-9 form must be on file for payment to be issued.

Contract Service with a Company

When contracting services with a company, a regular purchase order must be processed in the Skyward system to legally encumber the funds that will be expended. These vendors must meet the district requirements of being a district approved vendor. A Request for Proposal (RFP), a Conflict of Interest (CIQ) form and a W-9 form must be on file in the Finance Department for the purchase of the services.

PURCHASE ORDERS

Purchase Order/Requisition

The purpose of the purchase order/requisition is to give staff members a method to ask for goods or services. The purchase order serves as a formal order for goods, materials, and/or services from a vendor. A purchase order, once approved, is a binding commitment for the district to remit payment to the vendor after the receipt of the items and the district receives an invoice. A purchase order is also an important accounting document. It contains information for the expenditure to be made and the account code to be charged. Once issued, the purchase order encumbers funds to serve as an expenditure control mechanism. Lastly, the purchase order is utilized in the accounts payable process as it documents that an order has been received and accepted by the user, and payment can be made to the vendor.

A purchase order/requisition, after it is approved is not a contract but an offer. When the vendor ships materials listed on the purchase order then the purchase order becomes the contract document that commits the District to an obligation.

- The Greenville Independent School District utilizes the purchase order document as the official contract for purchasing. It is a purchasing requisition as submitted by the requesting department to the Finance Department. Once approved by various levels of authority it is officially designated as a "purchase order".

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

- The purchase order will remain in effect as a valid offer and/or contract binding the District with a supplier for 90 days from the date of its approval. It will be the requesting department's responsibility to re-submit a new purchase order document for items needed or services required beyond that date. All purchase orders that reach a maturity date of 90 days may be evaluated as to its possible cancellation or closing at that time. Budget managers will be notified of all purchase order cancellations or closings.
- Distribution of purchase order copies are generally as follows:
 - Original - (White) to the vendor
 - Accounts Payable File - (Green) to Accounts Payable personnel
 - Receiving Copy - (Pink) to Budget Manager (unless directed otherwise)

All purchases must be submitted on a purchase order/requisition and be approved by the Finance Department prior to the purchase being made. [Board Policy CH \(LOCAL\)](#).

- Use only one requisition per order. If numerous items are requested which will require more than one page, list all items on a separate sheet and send to Finance Department. Include the words "per attached list" on the requisition.
- Items being purchased from one vendor but from different budget codes may be listed on one requisition.
- Requests to pick up a purchase order to take to the vendor in person can be made by indicating "Do not mail; return to purchaser" on the requisition. The white copy will be sent to the requestor along with the pink copy.
- Be sure to add shipping costs as one line on the requisition.
- No staff member should "call in" an order without an approved/signed district purchase order.
- The pink copy of each purchase order is sent to the budget manager. When the order is received, the pink copy should be signed and any notation made on it concerning the accuracy of the order. This pink copy should promptly be returned to the accounts payable office. Packing slips and delivery tickets should be attached to the pink copy. A signed pink copy must be received in the accounts payable office before payment can be made.

Authorization/Approval of Purchase Order

The Finance Department cannot approve and convert a requisition into a purchase order until the PO meets all levels of security and has been approved by the staff member associated with the specific level

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

of security. This must happen in a chronological order in relation to how the budget code has been established within the Skyward system.

A properly authorized purchase order must include the approval of the:

- Principal or Budget Manager
- Appropriate Assistant Superintendent or Department Head (necessary in some instances)
- Chief Financial Officer
- Chief Purchasing Agent

The final approver's signature and date is their representation that the purchase order complies with local policy and procedure and state and/or federal law, rules and/or grant requirements, as applicable.

Requisitions that are approved and meet appropriate vendor criteria are converted into purchase orders daily. If there is an emergency or need for a purchase order approval immediately, e-mail or call the Chief Purchasing Agent and/or Chief Financial Officer for assistance.

Changing or Canceling Purchase Orders

All arrangements for returning, adjusting, deleting, modifying, substituting, or canceling items or conditions (including lease or rental arrangements) as listed on the purchase order must be made through the Finance Department. Campuses/Departments will be notified when an item on the order must be canceled for reasons other than their request.

Accounting for Receipt of Goods and Services

Immediately upon delivery of the merchandise, the receiver should inspect the boxes for damage and report any damage to the carrier before signing for delivery.

Verify the goods or services received against those listed on the purchase order. Make corrections on the pink copy such as quantity received or an item not received. Sign the pink copy and send it to the Finance Department with any receipts, packing list, etc. attached.

If no corrections are made it will be assumed that everything was received as ordered, and payment will be made accordingly.

Payment to vendors is processed by the Accounts Payable clerks upon receipt of an original invoice from the vendor, and the pink, signed receiving department copy of the purchase order that shows that goods or services have been received in good order.

GISD FINANCE POLICY & PROCEDURES MANUAL PURCHASING

Cancellation of a purchase order can be done by writing CANCELLED on the pink copy and returning it to Accounts Payable.

Purchase Order Discrepancies

Returns should be made prior to approving the order for payment. **Accounts Payable should be notified of all returns** to ensure that the company issues the proper credits and/or refunds.

The receiver should notify the vendor of the rejection or discrepancy within a reasonable time and hold the goods for the vendor's disposition in the packaging and boxes in which the items were delivered. Follow any reasonable instructions as to the return or disposition of the goods. (All expenses incurred by the district are the responsibility of the vendor as well as any damages suffered). A notice of rejection should specify all defects rather than just the main reason for rejection. (Please note any damage in detail, as much as possible).

DISPOSITION OF EQUIPMENT AND BUILDINGS

When equipment purchased with federal program funds can no longer be used for the originally authorized purpose or for other activities currently or previously supported by the federal government, disposition of the equipment will be as follows:

- Unit cost less than \$5,000 – may be retained, sold, or otherwise disposed of without special authorization from TEA.
- Unit cost of \$5,000 or more – may be retained or sold. If the District elects to retain the equipment, it should purchase the equipment for use in nonfederal programmatic activities and make an operating transfer to the appropriate fund and sub-object code(s) for revenues, expenditures, other revenues and/or other uses, as appropriate, in the amount of the fair market value of the equipment. Market value may be determined by an independent appraiser, e.g., a vendor for the equipment. If the District elects to sell the equipment, it may be sold according to the district policies for disposing of surplus property and 34 CFR 80.32. In either case, the proceeds from the purchase/sale may be credited to the appropriate federal program fund and sub-object codes for revenues, expenditures, other revenues and/or other uses, as appropriate, and be used to expand the program(s) at the District. If the District does not wish to use the proceeds in that program, the proceeds will be refunded to TEA.

Accounts Payable

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GISD FINANCE POLICY & PROCEDURES MANUAL ACCOUNTS PAYABLE

TIMELINES & DEADLINES

The Finance Department issues checks each week District personnel are scheduled to work. Their schedule is as follows:

Tuesday, 4:00pm	All requests, invoices, receiving reports or other documentation must be received by this time in order to be printed that particular week.
Thursday	Checks are printed and compared to supporting documents for accuracy of vendor name, address and dollar amount

Payment for an employee of the District who works in other areas (ex: athletic games, accompanist, etc.) should be reported to payroll, **not** accounts payable.

Checks that have been issued for meal money and field trips must have receipts sent to Finance Department immediately following the activity. Not having backup will cause a problem with the auditors.

Please make notes on the pink copy of the PO for any checks that need to be held for any reason. Please highlight these notes or you may call Accounts Payable to make further explanation.

Fiscal Year End

Anything delivered by August 31st needs to be released for payment out of the current school year's budget. Therefore, purchase orders should be checked and the pink copy signed and dated and sent to Finance Department before that date.

Federal funds (mainly those in the 200 and 300 fund numbers) end June 30 which means any purchases in those funds must be invoiced by that date.

Purchase Order Payments

Please check order in, **sign and date** pink copy then send to A/P. Notes on the pink copy help Finance Department determine the status of the order. Attach all packing slips to pink copy. When items aren't checked, there aren't any packing slips and there aren't any notes, accounts payable treats this purchase order as "ready to pay." If an item(s) is being returned or cancelled please contact the Finance Department.

Purchase orders that are faxed or mailed, and calls to check status can cause a double shipment of the order. **Please handle this problem carefully.** Let the Finance Department know right away of double shipments. If a double shipment is received, call the vendor immediately for a return authorization number. Please make notes on the pink copy of the purchase order (date, who you talked with and the return authorization number).

GISD FINANCE POLICY & PROCEDURES MANUAL

ACCOUNTS PAYABLE

TRAVEL GUIDELINES

Employees authorized to travel for business and educational purposes on behalf of the District will be reimbursed for all usual and customary travel-related expenses made in connection with District business according to District rates and state law. The processes established herein have been developed on the premise that employees will use good judgment and prudence in the expenditure of District funds when traveling. Travelers are expected to select the most economical and practical accommodations, arrangements and services in accordance with the needs of the trip. All travelers, as well as supervisors approving travel, are responsible for compliance with the provisions of the District's travel expense regulations. No reimbursements will be made without **ITEMIZED RECEIPTS**.

Travel Regulations for Out-of-District Travel

Supervisors have the following responsibilities prior to authorizing travel:

Ensure funds are available based upon estimated travel costs prior to authorizing travel expenses.

Ensure that the individual traveling is informed and aware of the travel regulations.

A Travel Request Form must be completed for all staff traveling for out-of-District. The form must be signed by the applicant requesting permission to travel and by the appropriate Budget Manager. This request should be completed three weeks prior to travel.

- If the employee is traveling to a conference, a conference brochure should be attached to the travel request.
- The employee will include a reasonably accurate estimate of expenses (excluding sales tax) on the travel request. The Travel Request Form and a PO will be used for all expense reimbursement requests.
- All out-of-state travel must be approved in advance by the Superintendent or designee.

Registration Fees

Registration fees will be paid directly to the sponsor by using the purchase order system. Supporting documentation must be attached to the pink copy of the PO along with a copy of the Travel Request and sent to the Finance Department at least two weeks prior to the date of meeting. Registration may not include membership fees in a professional organization.

GISD FINANCE POLICY & PROCEDURES MANUAL

ACCOUNTS PAYABLE

Transportation Reimbursement for Greenville ISD Employees

Airfare:

The cost of airline tickets paid by the employee for official travel on commercial airlines is reimbursable when this mode of travel has been approved and when the employee is requesting reimbursement for airfare not exceeding the average coach fare. Employees should make airfare arrangements directly with the airline via phone or internet to access the lowest available fares. Special discounted fares should be used when available, and trips should be planned far enough in advance when possible to qualify for discounted travel fares.

If airfare is purchased over the Internet, the Finance Department will require a printed confirmation, with a confirmation number and total fare charged that demonstrates that the fare was charged to the employee's credit card. The employee may black out credit card numbers and expiration dates.

Automobile:

The mileage rate for use of a privately owned automobile or a district vehicle is determined by referring to an electronic mapping guide on the internet such as Map Quest. It should be printed and attached to the purchase order.

Generally, if two or more employees from the same campus/department are going to attend the same function, on the same date and time, they should carpool together. The employee's supervisor must approve exceptions to this reimbursement rule prior to travel.

Reimbursement for taxi fares, personal and District vehicle parking fees and toll road fees are authorized at actual costs in conjunction with their business use. Receipts are required for all fares and fees. The District will not reimburse employees for valet parking unless it is the only form of parking.

Car rentals will be reimbursed at actual costs under emergency conditions or if approved in advance prior to actual travel. The rental must be less expensive than taxi fares. Mileage charges do not apply to rented vehicles. Mileage for personal travel on a business trip is not reimbursable. A detailed statement or justification for the car rental, reflecting the emergency nature or other reasons why car rental is justifiable should be attached to the Travel Request Form. All vehicle rentals should be reserved through Enterprise Rent-a-Car.

GISD FINANCE POLICY & PROCEDURES MANUAL

ACCOUNTS PAYABLE

Meal Allowance:

The District will allow up to \$36.00 for meals for travel involving an overnight stay. **Itemized Receipts are required.** For a portion of a day the allowance is based on the following:

Breakfast, \$8 Lunch, \$10 Dinner, \$18

To claim payment for breakfast, the employee must depart before 7:00 am. To receive payment for lunch, the employee must be traveling between noon and 2:00 pm. To receive payment for dinner the employee must be required to arrive home after 7 pm.

In order for a meal to be reimbursed when the travel does not involve an overnight stay, it must be documented as a working business meal and approved by the employee's supervisor. The "Business Meal Certification" form and receipt for the meal must be attached to the purchase order. Information requested on the form includes the date of meal, amount requested, name of dining facility, the type of meal, those in attendance, and the purpose of the meeting. It must be signed by the requestor and supervisor.

Lodging:

Lodging will be paid at the actual rate not to exceed the maximum amount in District regulations, currently set at \$85 per night. A higher rate may be approved for lodging at a conference headquarters hotel with proper documentation.

The Finance Department will provide the employee with a State Hotel Occupancy Tax Exemption Form to present to the hotel at the time of check-in to qualify for State tax-exempt status. Travelers will only be reimbursed for non-state taxes.

A check made out to the hotel may be requested in advance via the purchase order system. The traveler will take the check with him/her and, upon return, will turn in to the Finance Department the actual hotel receipt when reimbursement for other items is requested.

The District will only reimburse travelers on actual itemized hotel bills. Credit card receipts are not acceptable substitutes.

Reimbursable Expenses -

All settlement of expenses should be submitted no later than ten (10) working days after the expense is incurred.

Tips will not be reimbursed. Sales tax for hotel expense will not be reimbursed.

Business meals may be reimbursed if proper documentation is submitted (see above under Meal Allowance).

GISD FINANCE POLICY & PROCEDURES MANUAL
ACCOUNTS PAYABLE

Employees who are reimbursed mileage for in-district travel should submit their reimbursement request in the form of a requisition on a monthly basis.

If supplies and materials are purchased at a workshop or conference, they must be approved in advance by the appropriate Budget Manager and/or campus Principal or department head in writing prior to taking the trip. Prior approval should be in the form of a purchase order.

Contact the Finance Department for additional information any time you have questions or concerns.

Campus Activity Funds

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Greenville High School STEM
Academy Project

ADMINISTRATIVE SUPPORT

GISD FINANCE POLICY & PROCEDURES MANUAL CAMPUS ACTIVITY FUNDS

ACTIVITY FUND ACCOUNTS

The principal of the school is responsible for the proper administration and accounting of all general school activity funds in accordance with state and local law, District-approved accounting practices and procedures, and the Financial Accountability System Resource Guide. The balance of these funds is carried over to the next fiscal year.

Activity fund accounts consist of campus activity funds (465) and student activity funds (884).

Campus activity funds (465) are generated by the campus at the direction of the principal with various activities such as fees, fines, vending machine commissions, picture commissions, and donations. These funds are used to promote the general welfare of each school and the educational development and morale of all students and staff.

Money raised by student organizations are student activity funds (884) held in trust by the school for the benefit of the student organization. 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. These funds are to be expended to benefit the student organization that created the fund.

Student Organizations

- A student organization is one that 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 1 of each school year. Clubs that do not elect officers and/or hold regular activities for two consecutive years will be considered inactive and any balances transferred to the campus fund.
- Funds collected by student groups are to be used only for purposes authorized by the organization. Disbursements must be approved by the group and the sponsor. Approval should be in written form with the signature of the club president and sponsor. This form is to be attached to the PO when making request for payment. All funds raised by student groups must be expended for the benefit of those students.
- If a club or organization wishes to donate a portion of their balance to a scholarship, the officers and sponsor must submit a signed request to the principal with criteria for the scholarship recipient.

Awards/Incentives/Recognition

At certain times it is fitting to reward students for their achievements (perfect attendance, honor roll, etc.). Caution should be exercised when rewarding students for an activity that could be associated with

GISD FINANCE POLICY & PROCEDURES MANUAL

CAMPUS ACTIVITY FUNDS

the UIL to ensure compliance with UIL rules and regulations. The principal may, at his/her discretion, provide refreshments for a faculty meeting or year-end gathering or purchase items to generate school spirit. Campus activity funds are used for these objectives.

Purchasing Requirements

Purchases made with campus activity funds (465) and student activity funds (884) are subject to District purchasing requirements listed in this manual. All purchases will be made using district purchase orders. Sponsors should be prepared to pay for purchases personally if a purchase order has not been obtained in advance. *Do not use un-deposited cash to make purchases.*

Accounting

Four to six times per year the District's Finance Department prepares a computerized activity fund report giving the revenue, expenditures, and balances in each activity fund. This report is sent to the campus secretary who dispenses the information for review by each sponsor. The sponsor should initial the report signifying his/her agreement. If any discrepancies are found the sponsor should report such to the secretary so the matter can be reconciled.

Auditing of Activity Funds

Activity fund records will be kept current so that procedural reviews or audits may be conducted at any time. The Chief Financial Officer (or his representative) will conduct periodic audits of activity funds. Unannounced and surprise visits are the norm, although invitations are accepted. Audits are a control measure to assure principals that their procedures in handling funds entrusted to them are entirely adequate for the protection of themselves and their personnel. Also, the District's auditing firm on a yearly basis will audit the student activity funds. In addition, there will be an audit upon any change of staff involved with the monies to insure that new personnel assume no pre-existing discrepancies.

APPROVED USES OF FUNDS

In addition, allowable uses of campus activity funds (465) include:

- The cost of field trips, including items such as admission fees, snacks and other costs.
- Expenses for snacks, favors and other incidentals used in seasonal or holiday parties and programs for the students.
- Cost of school assemblies and special programs, class picnics, student dances, etc.
- Expenses for the sponsor and chaperones for an approved event.
- The cost of legitimate contest entry fees.

GISD FINANCE POLICY & PROCEDURES MANUAL CAMPUS ACTIVITY FUNDS

- Cost of inexpensive symbolic awards.
- Awards for student achievement.
- Incentive awards for teachers (such as attendance).
- School supplies, uniforms and other school-related items for students who are educationally disadvantaged. Campus activity funds may also be used to waive a required deposit or fee if the student is educationally disadvantaged.
- Items designated to beautify the school, the classrooms and playgrounds or other school property.
- Items not budgeted in the regular budget.
- Collection and reimbursement of fines for lost textbooks and library books.

Student Organizations

- A student organization is one that 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 1 of each school year. Clubs that do not elect officers and/or hold regular activities for two consecutive years will be considered inactive and any balances transferred to the campus fund.
- Funds collected by student groups are to be used only for purposes authorized by the organization. Disbursements must be approved by the group and the sponsor. Approval should be in written form with the signature of the club president and sponsor. This form is to be attached to the PO when making request for payment. All funds raised by student groups must be expended for the benefit of the students.
- If a club or organization wishes to donate a portion of their balance to a scholarship, the officers and sponsor must submit a signed request to the principal with criteria for the scholarship recipient.

FUNDRAISING

Approval for Fundraising

All fund-raising projects are subject to the approval of the principal and Superintendent or designee.

- Prior to any fundraising activity, the organization must complete Section I of an Activity Fund Project Report and obtain the proper signatures. This application details the vendor, product to be sold or service to be rendered, and the estimated sales proceeds. Any amount due from previous fundraising activities should also be noted.

GISD FINANCE POLICY & PROCEDURES MANUAL CAMPUS ACTIVITY FUNDS

- Upon notification of project approval, purchase orders must be made to an approved fundraiser vendor.
- Within two weeks of the close of the project, Section II will be completed noting details of expenses, receipts, and income/loss. The form should be sent to the Finance Department.

Restrictions on Fundraising

- One fundraising project may be approved per year per organization provided the use of the revenue from the fund-raiser can be justified by the principal and Superintendent or designee.
- Fundraising projects sponsored by a school or club that require door-to-door, business, and parking lot solicitation by students are prohibited for students through grade 8 and discouraged for other students.
- Emphasis should be placed upon activities that provide wholesome recreation and educational opportunities.
- Activities involving money raising should not be scheduled on days usually designated for religious observance.
- Exploitation of students by conducting popularity contests, queen/king elections, or similar activities for the purpose of collecting money shall be prohibited.
- In any program or activity involving raising money, precautions will be exercised to avoid embarrassing any students because of financial pressure or status. Conditions that might encourage students to exert pressure at home for collection of funds for such purposes will also be avoided.
- The District is not a “qualified nonprofit organization” for purposes of the Charitable Raffle Enabling Act and will not sponsor or conduct raffles, i.e., award one or more prizes by chance at a single occasion among a pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance.

SALES TAX

- Most purchases by the District are exempt from sales tax. However, purchase of goods for resale, even if to students, is a taxable transaction.
- Texas sales tax statutes impose tax on the sale, lease, or rental of tangible personal property and selected service. When an individual purchases a tangible item and it becomes the personal property of someone, it is taxable. It is irrelevant if the school logo is on the item or that the item will be utilized by a student in a school group for a school function.

GISD FINANCE POLICY & PROCEDURES MANUAL
CAMPUS ACTIVITY FUNDS

- The items or activities on the following lists have been identified as being taxable or non-taxable by the Comptroller's Office when these items are sold or sponsored by a school or organization within a school.
- Non-taxable sales:
 - Ad sales for yearbooks, programs, newspapers
 - Admission to athletic events, dances, drama and musical performances, banquets
 - Admission to summer camps, clinics, workshops, project graduation
 - Tournament fees and academic competition fees
 - Bake sales
 - Discount cards and books
 - Facility rentals for school groups
 - Food items sold during fundraisers (all net proceeds must go to the organization for its exclusive use)
 - Food sold during regular school hours by school district
 - Labor – automotive, etc. (note: parts are taxable)
 - Magazine subscriptions greater than six months
 - Parking permits
 - Services – car wash, cleaning
- Taxable sales:
 - Agenda books
 - Agricultural sales
 - Art – supplies or works of art
 - Artistic – CDs, DVDs
 - Athletic event concession sales – unless part of a fundraiser
 - Auction items sold

GISD FINANCE POLICY & PROCEDURES MANUAL
CAMPUS ACTIVITY FUNDS

- Automotive parts and supplies
- Band equipment supplies, patches, badges, uniform sales or rentals
- Books – when we are the seller
- Brochure items
- Candles
- Catered food sales by the district’s food service – unless sold to the district
- Clothing – school, club, class, spirit
- Computer supplies, mouse pads
- Cups – glass, plastic, paper
- Decals
- Directories
- Family and Consumer Science supplies and sewing kits
- Fees – copying, printing, laminating
- Flowers and arrangements
- Food sold by the district if outside the regular school day
- Greeting cards
- Handicrafts
- Horticulture items
- Hygiene supplies
- Locks – sales and rentals
- Magazines – subscriptions less than 6 months and when sold individually
- Music supplies – recorders, reeds
- Parts – career and technology classes
- PE uniforms and supplies

GISD FINANCE POLICY & PROCEDURES MANUAL CAMPUS ACTIVITY FUNDS

- Pennants
- Rentals – equipment of any kind, uniforms, towels
- Repairs to tangible personal property
- Rings and other school jewelry
- Rummage, yard, and garage sales
- Safety supplies
- School publications – athletic programs, posters, brochures, newsletters, newspapers, reading books, sheet music, yearbooks
- School store – all items except food
- Science kits, boards, supplies
- Spirit items
- Stadium seats
- Supplies – any sold to students
- Uniforms – any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts

Tax-Free Days

Each school district, each school and each bona fide chapter of each school is allowed to have to, one-day tax-free sales each calendar year. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5000 or less. There is no limit on the number of bona fide groups at a school district.

- 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, holding meetings, and conducting business are bona fide chapters of the school. 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.
 - The school district qualifies for a tax-free day.
 - The school-wide fundraiser qualifies for a tax-free day.

GISD FINANCE POLICY & PROCEDURES MANUAL CAMPUS ACTIVITY FUNDS

- 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 a particular class that has seniors in it.
- One day means 24 consecutive hours; the delivery should be made on a single day. Generally title passes to the purchaser when the item is given to the purchaser. In the case of preorder and prepaid sales, title can transfer as soon as the seller (school) receives the order. Therefore, the date the items are delivered by the vendor to the seller is designated as the one-day for the purposes of the tax-free sales. However, persons buying from surplus stock on subsequent dates after the tax-free day owe tax on the items.
- When the school or group receives a commission, the tax-free day sale provisions cannot apply because the sale is the vendor's sale, not the school's sale. The school group would collect and remit tax to the vendor, and the vendor would report the sale and remit tax to the Comptroller's Office.

Collection and Remittance of Sales Tax

- When imposing sales tax, the school has the option of:
 - Adding the tax to the selling price of the item. For example, if the selling price is \$2.00 and the tax is 8.25%, the organization would collect \$2.17 from the buyer for each item sold.
 - Absorbing the tax in the selling price of the item. For example, if total sales were \$100 including tax, the organization would retain \$92.38 and remit \$7.61 for sales tax. If this method is used, divide your total sales by 1.0775 to find your taxable sales. Multiply taxable sales by .0825 to find the amount of state and local taxes due on total sales.
- All taxes collected by the school are to be reported to the Business Office on a monthly basis. The appropriate form is in the forms section at the end of this guide.

COLLECTION OF FUNDS

All cash collections received must be recorded on official GISD pre-numbered receipts, Activity Fund Control Sheet, or cash collection forms provided by fund raising vendors. The pre-numbered forms should be controlled and properly accounted for. All funds collected shall be receipted and turned into the office daily. Bank deposits must be made at the minimum of once a week. Teachers/Sponsors should

GISD FINANCE POLICY & PROCEDURES MANUAL

CAMPUS ACTIVITY FUNDS

avoid keeping money overnight and no money is to be left in classrooms overnight. The sponsor is responsible for all money, merchandise and materials used in the fund-raising project.

State sales tax must be collected on non-edible, tangible merchandise with the exception of the two non-taxable yearly fund raising days allowable per school. See page 36 for more information on sales tax and one-day tax free sales.

- An accounting of all money received is to be maintained. “Money” refers to cash, checks, money orders, and cashier’s checks. It is prohibited to conduct a fundraiser without control features to ensure accurate collections of receipts. All cash collections received must be recorded on official GISD pre-numbered receipts and/or the Activity Fund Control Sheet.
- Receipts must include the following: date and amount; the payee whether individual or firm; student name if applicable; the purpose for which the money was received; signature of the person receiving the money.
- All money collected is to be turned in to the school office *daily* in the same form as collected.
- Sponsors should avoid keeping money overnight, and no money is to be left in classrooms overnight. The sponsor is responsible for all money, merchandise and materials used in the fund-raising project.
- Checks from individuals must list their name as well as correct address and phone number.
- The sponsor will bear responsibility for any student activity funds entrusted to him/her. The sponsor will reimburse the organization for any money that is lost due to carelessness, theft, fraud, or failure to follow established procedures.

Depositing of Funds Collected

When a sponsor submits funds collected to the campus secretary for deposit, these funds should be verified by the secretary in the sponsor’s presence. This is simply a prudent cash-handling procedure that protects both the secretary and the sponsor. After counting the funds, the secretary must provide the sponsor with a pre-numbered cash receipt documenting the amount of the deposit. If for some reason immediate verification is not possible, the funds should be locked in the vault until such time that both individuals are present for cash verification. The sponsor will bear responsibility for any student activity funds entrusted to him/her. The sponsor will reimburse the organization for any money that is lost due to carelessness, theft, fraud, or failure to follow established procedures

- All collections turned in to the campus secretary must be accompanied by the supporting documents. (The campus secretary will retain the original, and the duplicate will be returned to the sponsor along with an official receipt.)

GISD FINANCE POLICY & PROCEDURES MANUAL

CAMPUS ACTIVITY FUNDS

- The money should be verified by the secretary in the sponsor's presence. This is simply a prudent cash-handling procedure that protects both the secretary and the sponsor. After counting the funds, the secretary must provide the sponsor with a GISD pre-numbered cash receipt documenting the amount of the deposit. If for some reason immediate verification is not possible, the funds should be locked in the vault until such time that both individuals are present for cash verification.
- Receipts must show date, amount received, source of funds, account number, name of person submitting the money, and signature of the person accepting the money.
- Receipts can only be issued in one name.
- Activity fund receipts can only be issued for one activity account for each deposit.
- The original of the receipt is given to the person submitting the money.
- For monies collected from students, the Activity Fund Control Sheet form for recording collection of monies should be used. The student representative and the sponsor should sign these forms. A copy of the Activity Control Sheet is retained with the deposit slip.
- Personal check cashing by faculty members is prohibited by District policy. 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, refreshment, or for any other purpose. Activity fund collections must be deposited intact, in the same manner in which they were received.
- Third party checks and post-dated checks cannot be accepted from any source.
- All checks must be endorsed for deposit immediately upon receipt with the school's activity fund endorsement stamp.
- Bank deposit slips are in duplicate. Both copies of the deposit slip are sent to the bank with the money.
- Bank deposits should be made as promptly as possible, within 3 days and /or if over \$500, within 24 hours. *Under no circumstances should personal checks be held for more than three days before deposit in the bank.*
- Any discrepancies between the deposit total and the bank total will cause the bank to notify the district. The error will be researched and the total adjusted accordingly.
- After the bank deposit is made, the school secretary is responsible for sending the appropriate paperwork to the business office so the correct account can be credited. This

GISD FINANCE POLICY & PROCEDURES MANUAL
CAMPUS ACTIVITY FUNDS

includes three items: the deposit slip, copy of the Activity Fund Control Sheet (if applicable), and the Deposit Information Sheet. It is important that the information requested be completed in full so the correct account will be credited and a good description of the purpose of the deposit be recorded in the general ledger.

Accounting Guidelines

we are frontrunners. we are dynamic. we are **red**.



Jim Bowie carving and Spread the Red spirit campaign

GISD FINANCE POLICY & PROCEDURES MANUAL ACCOUNTING GUIDELINES

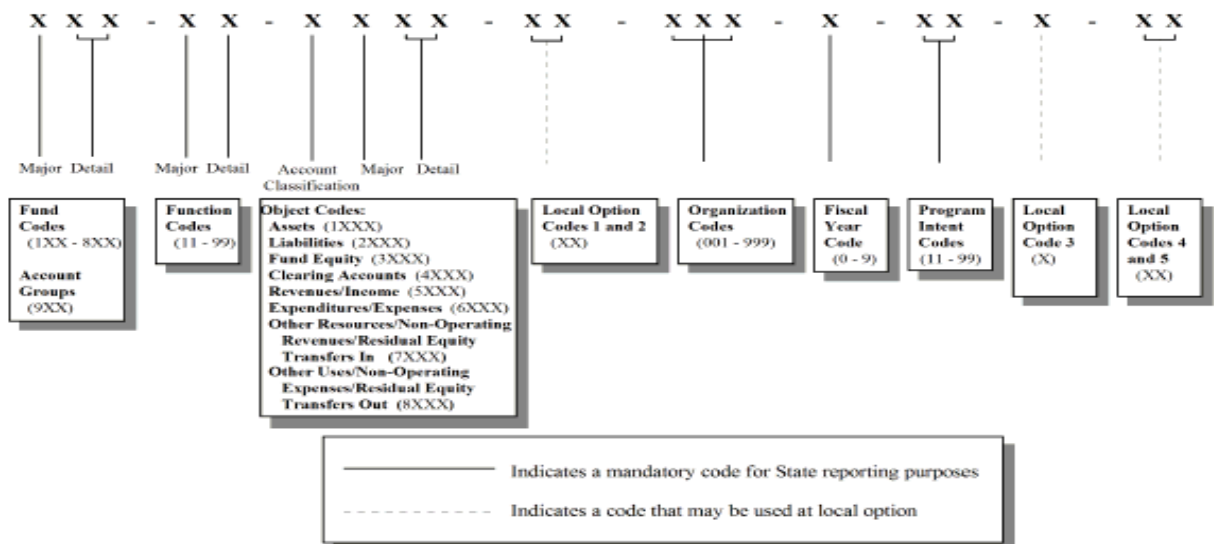
ACCOUNT CODE STRUCTURE

Section 44.007 of the [Texas Education Code](#) (Code or TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the state board of education to monitor the funding process and to determine educational system costs by school district, campus and program.

The [Texas Education Code](#), Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the state board of education, subject to review and comment by the state auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System ([PEIMS](#)). The audit procedures are to be adequate to detect material errors in the school district's fiscal data to be reported through the PEIMS system for the fiscal period under audit.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

The Code Structure



GISD FINANCE POLICY & PROCEDURES MANUAL ACCOUNTING GUIDELINES

BASIC FUND CODE COMPOSITION

Fund Code

A mandatory 3-digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund. Fund group 100 is for locally controlled funds, primarily the General Fund. Fund groups 200 – 400 is for various federal and state grant programs. Fund group 500 is for debt service funds to repay bonded debt. Fund group 600 is reserved for capital project funds (bond money). The 700 series is for various internal service funds. The 800 series is for scholarship funds and clearing accounts. The 900 Funds are for recording long-term fixed assets and long-term debt.

Function Code

A mandatory 2-digit code applied to expenditures/expenses that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Object Code

A mandatory 4-digit code which identifies the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Asset codes – 1XXX series	Liability codes – 2XXX series
Fund Equity codes – 3XXX series	Encumbrance control – 4XXX series
Local revenues – 57XX series	State revenues – 58XX series
Federal revenues – 59XX series	Payroll Expenditures – 61XX series
Contracted Services – 62XX series	Supply accounts – 63XX series
Other Misc. Costs – 64XX series	Debt payments – 65XX series
Capital Outlay costs – 66xx series	Transfers In/out – 79XX / 89XX series

Sub-Object Codes (Optional Codes 1 & 2– for local use)

A 2-digit code for optional use to provide special accountability at the local level.

GISD FINANCE POLICY & PROCEDURES MANUAL ACCOUNTING GUIDELINES

Organization Code

A mandatory 3-digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Fiscal Year Code

A single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Example: For the 2008-09 fiscal year of the school district, a 9 would denote the fiscal year.

Example: An ESEA, Title I, Part A - Improving Basic Programs grant for the project year from July 1, 2008 through June 30, 2009 would be indicated by a 9. A grant for the project year from July 1, 2009 through June 30, 2010 would be indicated by a 0.

Program Intent Code

A 2-digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not necessarily the demographic makeup of the students served.

Optional Codes 3, 4 & 5

A code that is used at the local option.

Fund Codes:

180 Athletics	199 General Fund
205 Head Start	206 Title III Homeless
211 Titles I - Basic/Sch. Improv/N&D	225 IDEA-B Preschool
224 IDEA-B Formula	244 Perkins Grant
240 Food Service	263 Titles III-A LEP
255 Titles II-A Training & Recruitment	289 Summers LEP
266 State Fiscal Stabilization Fund	315 IDEA-B Discretionary Deaf

**GISD FINANCE POLICY & PROCEDURES MANUAL
ACCOUNTING GUIDELINES**

316 IDEA-B Formula Deaf	317 IDE-B Formula PS Deaf
394 Life Skills Student Parents	397 Advanced Placements
404 ARI/AMI (Accelerated Reading/Math)	427 DATE Grant
428 Texas Fitness Now	429 Ready to Read License Program
435 State Deaf Education	465 Campus Funds
599 Debt Service	829 Scholarships Expendable
848 GEEF Trust Fund	849 Scholarships Non-expendable
863 Payroll Clearing	884 Student Activity Funds

Function Codes:

11 Classroom Instruction

12 Instructional Resources/Media

13 Curriculum Development/Instructional Staff Development

21 Instructional Leadership

23 School Leadership

31 Guidance & Counseling

32 Social Work Services

33 Health Services

34 Pupil Transportation

35 Food Service

36 Co-curricular Activities

41 General Administration

51 Maintenance & Operations

52 Security/Monitoring

53 Data Processing

GISD FINANCE POLICY & PROCEDURES MANUAL ACCOUNTING GUIDELINES

61 Community Services

71 Debt Service

81 Facilities Construction

93 SSA Payments to Member Districts

Object Codes – Expenditures

Salary & Benefit Costs:

6112 Substitute Teachers

6119 Professional Salaries

6121 Overtime – Support Personnel

6129 Salaries – Support Personnel

6134 Allowances

6141 Social Security/Medicare

6142 Medical/Life Insurance

6143 Workers Compensation

6144 TRS On-behalf

6145 Unemployment Compensation

6146 TRS

Contracted Service Costs:

6211 Legal Services

6212 Audit Services

6213 Tax Appraisal-Collection

6219 Licensed Professional Contracted Services

6239 ESC Services

6244 Contracted Equipment Repair

**GISD FINANCE POLICY & PROCEDURES MANUAL
ACCOUNTING GUIDELINES**

6249 Contracted Maintenance/Repair (includes software license renewals)

6259 Utilities

6269 Leases

6291 Consulting Services

6298 Athletic Officials

6299 Misc. Contracted Services

Supplies & Materials Costs:

6311 Fuel & Oil

6319 Supplies Maintenance/Transportation

6321 Textbooks

6329 Periodicals/Newspapers

6339 Testing Materials

6341 Food Costs

6342 Non-Food Costs

6344 USDA Commodities

6349 Food Service Supplies

6395 Equipment under \$5000

6399 General Supplies

Travel & Other Miscellaneous Operating Costs:

6411 Employee Travel

6412 Student Travel

6419 Travel – non-employee

6429 Insurance Expense

6439 School Board Election

**GISD FINANCE POLICY & PROCEDURES MANUAL
ACCOUNTING GUIDELINES**

6493 Member District Payments SSA

6494 Student Transportation (other than to/from school)

6495 Dues

6499 Misc. Operating Expenses (incl. fees/awards/bid notices/graduation expenses/food)

Debt-Related Costs:

6511 Principal on Bonds

6512 Principal on Long Term Capital Leases

6521 Interest on Bonds

6522 Interest on Capital Leases

6523 Interest on Current Loan

6599 Other Debt Fees

Capital Outlay Costs:

6628 Building Construction

6629 Building Construction Fees

6631 Equipment/Vehicles

6639 Furniture/Equipment > \$5000

6649 Furniture/Equipment < \$5000

6669 Library Books

Sub-Object Codes

With Functions 11,12,13,21,23,31,32,33,41,53,61,93:

04 Band

05 Choir

06 Drama

07 Computer Lit

**GISD FINANCE POLICY & PROCEDURES MANUAL
ACCOUNTING GUIDELINES**

08 English

09 ISS

10 Sp. Ed

11 SSI/Data Analyst

12 Language

13 Video Technology

14 Electronics

15 Reading

16 Professional Communications

17 Art

18 Social Studies

19 Math

20 Debate

21 Science

39 Co-Op

40 NOVANET Lab

41 ESL/Bilingual

43 UIL

55 Magazines/periodicals

56 AV materials

57 Books in Spanish

58 RIF books

59 Transition

60

**GISD FINANCE POLICY & PROCEDURES MANUAL
ACCOUNTING GUIDELINES**

61 Textbooks

62 ROTC

63 Neglected/Delinquent

64 Partnerships

65 Positive Behavior Support

66 Athletic Trainer

67 Nutrition

69 Budget

70 STEM

71 Instr. Tech Specialist

75 Skyward

76 Federal Programs Office

77 Testing

78 Finance Dept.

79 Curriculum/Instruction

With functions 34, 35,51,52,99:

01 Drug Testing

03 Maintenance

04 Custodial

05 Grounds

06 Buildings

07 Water

08 Telephone

09 Electricity

**GISD FINANCE POLICY & PROCEDURES MANUAL
ACCOUNTING GUIDELINES**

10 Gas

11 Garbage

12 Vehicles

13 Operations Office

14 Maintenance Office

15 Insurance Deductible

16 Elevator

17 Roof

18 AV

19 HVAC

20 Security System

21 Pest Control

22 Equipment

23 Uniforms

24 Bid Ads/Notices

25 Wrecker Service

With Function 36:

01 Library

02 Baseball

03 Boys Basketball

04 Band

05 Choir

06 Drama

07 Football

**GISD FINANCE POLICY & PROCEDURES MANUAL
ACCOUNTING GUIDELINES**

08 English Classes

09 Boys Golf

10 Girls Golf

11 Boys Track

12 Boys Powerlifting

13 Girls Powerlifting

14 Boys Soccer

15 Girls Soccer

16 Softball

17 Art

18 Social Studies Classes

19 Swim Team

20 Debate Club

21 Science Club

22 FFA

23 Boys Cross Country

24 Girls Cross Country

25 Boys Tennis

26 Girls Tennis

27 Girls Track

28 Girls Basketball

29 Volleyball

30 Journalism/Media Tech

31 Suzuki

GISD FINANCE POLICY & PROCEDURES MANUAL ACCOUNTING GUIDELINES

32 PALS

33 ISM

34 MTA/Dyslexia

35 Foreign Lang Honor Soc.

36 CTE Activities

37 Auto Tech

38 VICA Metal Trades

39 Band & Flashes

40

41 Cheerleaders

42 Flashes

43 UIL

44 Yearbook

45 Student Government

46 Academic Decathlon

47 PSAT Testing

48 Project Graduation

49 Graduation Expense

Organization Codes

Campuses:

001 Houston Education Center

002 Greenville High School

003 Juvenile Detention Center

004 GAEP

**GISD FINANCE POLICY & PROCEDURES MANUAL
ACCOUNTING GUIDELINES**

005 Glen Oaks

041 Greenville Middle School

102 Bowie Elementary

103 Crockett Elementary

105 Carver Elementary

106 Lamar Elementary

107 Travis Elementary

108 6th Grade Center

109 Head Start

District-wide Locations:

699 Summer School

701 Superintendent

702 Board of Trustees

703 Tax Appraisal/Collection

743 Public Information Office

745 Personnel Office

750 Administration

873 Phillips Field

874 Cotton Ford Stadium

875 Wesley Martin Operations Center

877 Transportation

936 Maintenance

941 Dept. of Curriculum/Instruction

999 Undistributed

GISD FINANCE POLICY & PROCEDURES MANUAL ACCOUNTING GUIDELINES

Program Intent Codes:

- 11 Basic Education
- 21 Gifted/Talented
- 22 Career/Technology
- 23 Students with Disabilities/Sp. Ed
- 24 Accelerated Education
- 25 Bilingual Ed/ESL
- 26 Non-disciplinary Alternative Services
- 28 DAEP Basic Services
- 30 Title I School wide
- 31 High School Allotment
- 91 Athletics
- 99 Undistributed

DEPOSITS

All money (checks, coin, and currency) collections should be deposited on a timely basis. Appropriate security measures, locked cash boxes, safes, and vaults, should be used to protect all cash and cash items.

- All funds should be accounted for by a pre-numbered receipt form, written promptly upon receipt of funds. The person signing the receipt in the presence of the person turning in the money should make actual cash count. The receipt should be completed in its entirety in ink and be legible.
- The pre-numbered receipts should be used consecutively and be secured in a locked drawer.
- Receipts must show date, amount received, source of funds, account number, name of person submitting the money, and signature of the person accepting the money.
- Receipts can only be issued in one name.
- Activity fund receipts can only be issued for one activity account for each deposit.

GISD FINANCE POLICY & PROCEDURES MANUAL

ACCOUNTING GUIDELINES

- The original of the receipt is given to the person submitting the money.
- For monies collected from students, the Activity Fund Control Sheet form for recording collection of monies should be used. The student representative and the sponsor should sign these forms. A copy of the Activity Control Sheet is retained with the deposit slip.
- All funds should be turned in to the school office as soon as possible upon receipt. Money collected should not be kept overnight in a desk or file cabinet, nor should it be taken home by the sponsor.
- Personal check cashing by faculty members is prohibited by District policy. 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, refreshment, or for any other purpose. Activity fund collections must be deposited intact, in the same manner in which they were received.
- Third party checks and post-dated checks cannot be accepted from any source.
- All checks must be endorsed for deposit immediately upon receipt with the school's activity fund endorsement stamp.
- Bank deposit slips are in duplicate. Both copies of the deposit slip are sent to the bank with the money, and the yellow copy is returned to the depositor.
- Bank deposits should be made as promptly as possible, within 3 days and /or if over \$500, within 24 hours. *Under no circumstances should personal checks be held for more than three days before deposit in the bank.*
- Any discrepancies between the deposit total and the bank total will cause the bank to notify the district. The error will be researched and the total adjusted accordingly.
- After the bank deposit is made, the school secretary is responsible for sending the appropriate paperwork to the business office so the correct account can be credited. This may include three items: the deposit slip, copy of the Activity Fund Control Sheet, and/or Deposit Information Sheet. It is important that the information requested be completed in full so the correct account will be credited and a good description of the purpose of the deposit be recorded in the general ledger.

Courier Procedures

- The mail clerk will pick-up deposit bags each day at the pick-up locations and deliver the bags to the bank.

GISD FINANCE POLICY & PROCEDURES MANUAL ACCOUNTING GUIDELINES

- The mail clerk will sign the Daily Deposit Record when he/she takes possession of the deposit bags from the campuses. A signed copy of the Daily Deposit Record will remain at the campus/department.

Gate Receipts

- On those occasions when tickets are used for admission to events, an accounting must be made for the total number of tickets sold and amount of money collected. A Cash Reconciliation Sheet is to be used for this purpose.
- When sending deposit information for gate receipts to the Business Office, the Cash Reconciliation Sheet must be attached to the deposit slip.

NSF Checks

Returned checks are sent from the bank to Check Smart (a recovery agency) who makes every effort to collect the liability. When we are notified of a returned check, it is deducted from the account to which it was credited. If the amount is recovered the same account is then credited back.

SALES TAX

All consumable foods are taxed. If it is ready to eat it is taxed. For example, candy, concession stands, popcorn, snow cones and spaghetti dinners are taxed. Items like t-shirts, window decals, spirit items, etc. are taxed.

Cookie dough and frozen pizzas are not taxed. Car wash sales are also not taxed because this is a service.

Sales Tax Reports

Calculate the taxable sales you have from fundraisers, book fairs, etc. each month. (8.25% is the sales tax rate) Complete and forward your sales tax report by the 10th of each month to the Business Office.

One-day Tax Free Sales

Each **organization** is allowed **two**, one-day, tax-free sales per year. Whatever account the proceeds are deposited into is the organization. This will count toward one of their one-day sales. When two organizations work together and share a fundraiser, both organizations must count this as one of their one-day sales.

If a fundraiser is too large and covers several weeks with a specific end date, please make deposits as you go, to avoid checks sitting too long that may become insufficient. A one-day sale must have an end date for orders to be turned in.

GISD FINANCE POLICY & PROCEDURES MANUAL ACCOUNTING GUIDELINES

Any sales made at a later date will be taxed. For example, t-shirts that are ordered at the beginning of the year with a sale end date may be one of your tax-free sales. Any leftover shirts that are sold throughout the year must be taxed.

Any sales sponsored by PTO's or Booster Clubs do not count toward GISD one-day sales.

JOURNAL ENTRIES

Journal entries need to be made when money is transferred from one account to another or when the wrong budget code has been charged on a Purchase Order after payment is made.

An example of these occurrences:

--- Activity Funds reimbursing the Yearbook for pictures

When one of these type of transactions occur, please send the Finance Supervisor a Transfer Request stating the purpose, how much to transfer, what account code you want charged, and what account should be credited. The Finance Supervisor will then make the journal entry that is necessary to reflect the transaction properly.

PETTY CASH

The term "petty cash fund" refers to a fund that has a fixed amount of dollars allotted to the fund. The funds are used to reimburse employees for small expenditures for campus supplies and to make small campus purchases. The petty cash fund is restored to its original amount at frequent intervals by the purchase order system to the custodian of the petty cash fund. The replenishment check is equal in amount to the expenditures made from the fund. As each cash payment is made, a receipt is placed in the fund in lieu of the cash removed.

The principal is responsible for ensuring that the rules established herein are followed by the persons(s) designated to handle petty cash funds. The principal is responsible for reviewing and authorizing advances and purchases from this funding source. Petty cash purchases should be kept to a minimum and employees who have been assigned as custodians of petty cash funds are required to maintain accurate accounting records for all transactions.

Petty Cash Guidelines

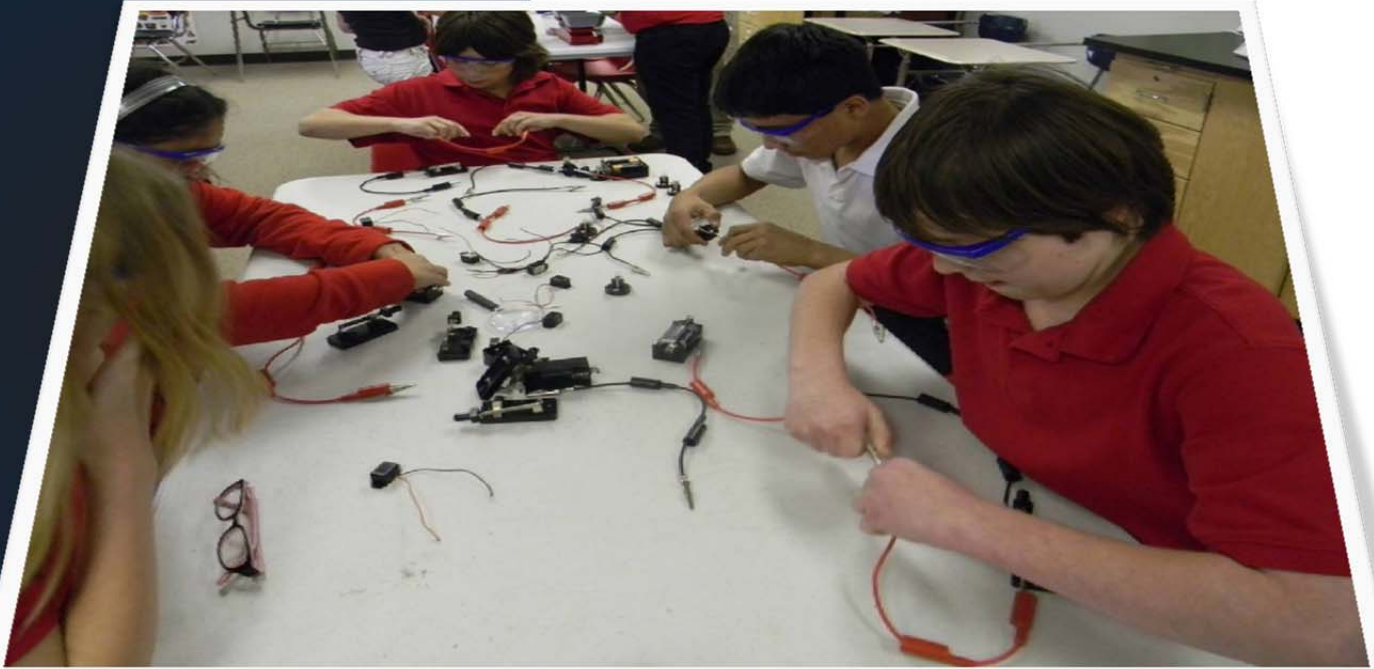
- Only one person from each campus should be charged with the responsibility for handling transactions that require use of petty cash.
- The petty cash box should be locked and placed in a safe when not in use by the fund custodian.
- Periodic petty cash reconciliations should be made to avoid depletion of funds.

GISD FINANCE POLICY & PROCEDURES MANUAL
ACCOUNTING GUIDELINES

- At least two people must be present to count the cash box when there is a change in petty cash custodians.
- All petty cash vouchers reconciled must be accompanied by original receipts/invoices. **No exceptions.** Only expenses related to school district business should be shown on the receipt. It is not permissible to commingle purchases of personal items with school business related items on the same receipt.
- Supplies and materials are the only types of expenditures that may be made out of the petty cash fund with the one exception of athletic game money.
- Cash shortages or other irregularities must be immediately reported to the Chief Financial Officer.
- The Purchase Order system must be used for all other purchases.

Appendix A: Payroll

we are frontrunners. we are dynamic. we are **red**.



**GREENVILLE INDEPENDENT SCHOOL DISTRICT
Absence From Duty and/or Sick Leave Report**

Name _____ SS# _____

Date _____ Campus _____ Professional ☐ Other ☐

Date(s) of Absence	Number of Days and Reason for Absence	
Month/Day/Year	# Days	Reason
_____	_____	Personal Illness
_____	_____	Family Illness
_____	_____	(Relationship: _____)
_____	_____	Death
_____	_____	(Relationship: _____)
_____	_____	Personal Business
_____	_____	Dock
_____	_____	School Business
_____	_____	Workman's Comp./Comp. Time
_____	_____	Non-Duty/Jury Duty
_____	_____	Assault Leave

Leave Time will be taken in the following order:
Comp (if available), Local then State, (half day increments)
UNLESS OTHERWISE NOTED (Per Board Policy - DEC(Legal), DEC (Local))

An employee absent for personal illness for more than six consecutive workdays shall submit a doctor's certification of illness and the employee's fitness to return to work. For an illness of a member of the employee's immediate family for which the employee requests leave of more than six consecutive workdays, a certification of the family member's illness shall be required.

Employee Signature _____	Administrative Secretary/Personnel Records _____	
.....		
TO BE COMPLETED BY PRINCIPAL:		
Substitute(s) used for above date(s). (List each substitute separately.)		
Name	Date(s)	SSN
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Signature _____
Principal / Director

Revised 8-11-2009

PAY SCHEDULE 2016 - 2017

September 13, 2016(Tuesday)	September 27, 2016(Tuesday)
October 13, 2016(Thursday)	October 27, 2016(Thursday)
November 10, 2016(Friday)	November 22, 2016(Friday)
December 9, 2016(Friday)	December 16, 2016(Friday)
January 13, 2017 (Friday)	January 27, 2017 (Friday)
February 13, 2017 (Monday)	February 27, 2017 (Monday)
March 9, 2017 (Monday)	March 27, 2017 (Monday)
April 13, 2017 (Thursday)	April 27, 2017 (Thursday)
May 11, 2017 (Friday)	May 25, 2017 (Friday)
June 13, 2017 (Tuesday)	June 27, 2017 (Tuesday)
July 12, 2017 (Thursday)	July 26, 2017 (Thursday)
August 13, 2017 (Friday)	August 27, 2017 (Friday)



Greenville Independent School District

DIRECT DEPOSIT FORM

I hereby authorize Greenville ISD to initiate credit entries to my account number(s) listed below at the depositories named below, if necessary, debit entries and error adjustments. This authorization is to remain in full force and effect until Greenville ISD has received written notice of my intention to terminate this agreement in such time and in such manner as to afford Greenville ISD and DEPOSITORY a reasonable opportunity to act on it.

Mark one box indicating if information is new or changed:

New ☐ Change ☐

Name (Print or Type)

Employee Social Security Number

Home Address

Position within district

City

Zip

Campus Name

BANK INFORMATION MUST BE CORRECT AND COMPLETE. PLEASE CONTACT YOUR BANK TO VERIFY ALL INFORMATION.

Financial Institution

Account Number

Bank Routing/Transit Routing Number

Please check:

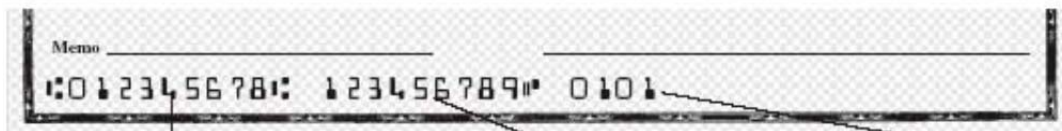
Checking Acct. ☐

Savings Acct. ☐

Net Amount ☐

Deposit Amount: _____

Attach a
voided
check here.



Routing/Transit Number

Checking Account Number

Check Number
(not needed for
direct deposit)

Signature

Date

FOR OFFICE USE ONLY

Entry Date: _____

Form W-4 (2011)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2011 expires February 16, 2012. See Pub. 506, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: <div style="display: inline-block; vertical-align: top;"> <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (for the total of both) are \$1,500 or less. </div>	B _____
C	Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit. (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children 	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) For accuracy, complete all worksheets that apply. <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. 	H _____

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Allowance Certificate Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2011</div>
1 Type or print your first name and middle initial. Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 _____
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____
7 I claim exemption from withholding for 2011, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here		7 _____

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Employee's signature

(This form is not valid unless you sign it.) ▶

Date ▶

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)
---	--------------------------	---

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 10220Q

Form **W-4** (2011)

Appendix B: Purchasing

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GHS Robowranglers

CONFLICT OF INTEREST QUESTIONNAIRE**FORM CIQ**

For vendor or other person doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code by a person who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the person meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006, Local Government Code.

A person commits an offense if the person knowingly violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of person who has a business relationship with local governmental entity.**2** ☐ Check this box if you are filing an update to a previously filed questionnaire.

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)

3 Name of local government officer with whom filer has employment or business relationship._____
Name of Officer

This section (item 3 including subparts A, B, C & D) must be completed for each officer with whom the filer has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the filer of the questionnaire?

☐ Yes☐ No

B. Is the filer of the questionnaire receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

☐ Yes☐ No

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

☐ Yes☐ No

D. Describe each employment or business relationship with the local government officer named in this section.

4_____
Signature of person doing business with the governmental entity_____
Date

Adopted 06/29/2007

Greenville Independent School District

Payroll Department

EXTRA DUTY – AUTHORIZATION TO PAY

Employee Information (a monthly timesheet must be attached to this form)

Name: _____

Campus: _____

Position Information

Position title: _____

Description of services performed: _____

Effective date(s): _____

Hours/Days per week: _____

Hourly/Daily rate: _____

To be filled in by budget manager:

Budget code: _____

Administrator/Supervisor Signature: _____

Title: _____

Campus: _____

Employee Signature: _____



CONFIRMATION OF SOLE SOURCE COMPLIANCE BY VENDOR

Texas Education Code Chapter 44, Subchapter B, Sec. 44.031 (www.tea.state.tx.us) states the following:

- j. Without complying with Subsection (a), the board of trustees of a school district may purchase an item that is available from only one source, including:
1. an item for which competition is precluded because of the existence of a patent, copyright, secret process, or monopoly;
 2. a film, manuscript, or book;
 3. a utility service, including electricity, gas, or water; and
 4. a captive replacement part or component for equipment.
- k. The exceptions provided in Subsection (j) do not apply to mainframe data-processing equipment and peripheral attachments with a single-item purchase price in excess of \$15,000.

We have carefully reviewed the Texas Education Code Chapter 44, Subchapter B, Sec. 44.031 and hereby certify that we meet the requirements of sole source as described in the Texas Education Code.

We further certify that pricing offered to Greenville Independent School District is the lowest pricing available to any district of similar size and/or a district with similar volume of product.

My company claims sole source status for the following items:

Company _____

Address _____

Telephone No. _____ Fax No. _____

Authorized Signature _____

Title _____

Date _____

SWORN TO AND SUBSCRIBED BEFORE ME THIS _____ day of _____, 20____.

Notary Public in and for the State of _____

Company Name _____

GREENVILLE INDEPENDENT SCHOOL DISTRICT

CONTRACTORS SERVICE CONTRACT

The GREENVILLE Independent School District, hereinafter referred to as "District," and independent contractor _____, hereinafter referred to as "Contractor," enter into a contract on this the _____ day of _____, 20__ for the provision of contracted services for the use and benefit to public education in Texas.

Service: _____

Time: _____ Location: _____

For the performance, satisfactory to the District, of the services described above, the District agrees to pay Contractor a fee of \$ _____ per _____ for a total fee not to exceed \$ _____. **All payments due to Contractor shall be made by a District check upon completion of work and submission of an itemized invoice with District Supervisors Signature. (Payment will be generated within 30 days after the items or service is received along with an original invoice). Contractor shall not be paid in advance.**

This agreement shall be in effect from _____ to _____. Either party may terminate this contract without cause on ten (10) days written notice. The District for cause may also terminate this contract. Specifically, although not exclusively, cause shall include the District having to cancel an event related to the Contractor's performance for reasons beyond its control, or for the Contractor's failure to perform as contemplated by the District. In the case of the cause described herein, should a dispute arise over whether cause exists, the judgment of the District will control. On termination, the Contractor shall be due only compensation earned and reimbursement for approved costs.

The Contractor may not assign this contract to a third party without the written consent of the District. Contractor must complete the attached **Contractor Certification (Texas Senate Bill 9, TEC 22)** form; Conduct background check and fingerprinting as required, at the Contractor's expense, of all employees employed under this contract. **This must be completed prior to the start of any work.**

The Contractor is not an employee of District, and is not entitled to fringe benefits, pension, workers compensation, retirement or unemployment compensation. District shall not deduct Federal income taxes, FICA (Social Security), or any other taxes required to be deducted by an employer, as this is the responsibility of Contractor.

The Contractor agrees to hold District harmless from any and all liability incurred by District and its Board of Trustees, agents, and employees by reason of Contractor's negligence or breach of contract, including, without limitation, damages of every kind and nature, out-of-pocket costs, and legal expenses.

In the event that the District must substantially modify or reduce the size or scope of the project due to financial exigency or lack of funding the District shall give ten (10) day notice to Contractor.

This Contract shall be governed by the laws of the State of Texas and be performable in Hunt County, Texas.

This Agreement, including attachments hereto, all of which are incorporated herein by reference, constitutes the entire understanding and agreement of the parties, whether written or oral, with respect to the subject matter hereof and supersedes all prior and contemporaneous agreements or understandings between the parties. Unless an agreement is made, in writing, that alters this page, any query brought forward questioning the order of precedence relating to any written agreements between the parties, this contract will supersede all others including any attachments.

IN WITNESS WHEREOF, GREENVILLE Independent School District and Contractor have executed this contract, effective the date first herein written.

GREENVILLE ISD OFFICIAL:

CONTRACTOR:

Signature: _____

Signature: _____

By:(Printed)_____

By: (Printed)_____

(Superintendent, Deputy Superintendent, CFO)

Date: _____

Date:_____

Budget Account Code to be used:

Social Security/Federal Tax ID Number:

Routing Process:

- Completed paperwork from the vendor must be sent by inter-office mail by the department requesting the vendor. DO NOT ask the vendor to mail the paperwork to Purchasing or Human Resources.
- ALL paperwork must go through Human Resources. **Even if the vendor will have no contact with students.**

1. Department Level _____
(Signature) (Printed Name)

2. Human Resources _____
(Ralph Sanders)

3. Finance/Purchasing _____
(David Carter/Cheryl Oliver)

Forms must be submitted 30 days prior to services rendered for prompt payment.

GREENVILLE INDEPENDENT SCHOOL DISTRICT

Payment for Services Request (Non-Employee Only)

Campus/Department: _____ Payment Covers Services:
From _____ to _____
Name: _____ SS# _____
First MI Last
Address: _____
Street City State Zip Code
Services Performed: _____ Fee \$.....

EXPENSES (RECEIPTS MUST BE ATTACHED)

Lodging

Hotel charge per day.....\$.....
Number of daysx.....
Total Lodging \$.....

Meals

Breakfast rate\$8.00
Number of mealsx.....
Total Breakfast \$.....

Lunch rate\$10.00
Number of mealsx.....
Total Lunch \$.....

Dinner rate\$18.00
Number of mealsx.....
Total Dinner \$.....

Travel

Auto Miles.....
Rate per mile (use Texas mileage guide).....x.....
Total Auto expenses \$.....
Airfare (attach copy).....Total Airfare expense \$.....

Miscellaneous

Cab or bus fare.....\$.....
Parking Fees.....\$.....
Other (attach receipts).....\$.....
Total Miscellaneous \$.....

PAYMENT TOTAL \$.....

Signature of Consultant

Date

**GREENVILLE INDEPENDENT SCHOOL DISTRICT
TRAVEL REQUEST**

This form is to be used with requisitions for registration, lodging, transportation and employee reimbursement. This form shall accompany each purchase order necessary to make payments for the travel. Reimbursement requests must be turned in no later than ten days following the trip. Backup documentation must be attached for audit purposes. Employee meals will not be reimbursed unless overnight lodging is required. Use a mapping website (such as MapQuest) to determine the number of miles for reimbursement. *Current Texas mileage rates are .50 for car/suburban and \$2.55 for bus.*

Name _____ Campus _____ Date of Event _____

Purpose of Trip _____ Location _____

Number of Persons Traveling _____ Are Students Traveling? _____ How Many _____

Date of Departure _____ Time _____ Date of Return _____ Time _____

Total Estimated Trip Cost \$ _____ Account Number to be Charged _____

Itemization of Expenses: (PO #'s to be added by Campus Secretary)

I. **Transportation:** (Select one to be reimbursed following trip)

A. Personal Vehicle _____ # of Miles _____ Estimate \$ _____ PO # _____
School Vehicle _____ # of Miles _____ Estimate \$ _____ PO # _____

B. Air Transportation (receipt required for reimbursement) Cost \$ _____ PO # _____

II. **Meals:**

	Employee	Students
Breakfast	# _____ @ 8.00	# _____ @5.00 \$ _____
Lunch	# _____ @10.00	# _____ @6.00 \$ _____
Dinner	# _____ @18.00	# _____ @7.00 \$ _____

PO # _____ Meal Total \$ _____

III. **Lodging:** Room rate approval will be based on the most economical rate available. The following information must be provided before trip approval. The state base rate of \$85.00 per night should not be exceeded.

Hotel check payable to: _____
(Name) (Address) (Phone)

Hotel Room Rate \$ _____ City Tax Rate _____ # of Nights _____ # of Rooms _____

PO # _____ Hotel Total Cost \$ _____

IV. **Miscellaneous:**

A. Registration payable to: _____ Total \$ _____ PO # _____
(Registration form required)

B. Cab Fares/Parking/Rental Car _____ Total \$ _____ PO # _____
(Receipts required for reimbursement)

V. **Approvals:**

Signature _____ Date _____

Principal/Director _____ Date _____

Superintendent or Designee Approval _____ Date _____
(Required for out of state travel)

NOTE: This form is for trip approval and estimated trip cost only. The travel process is not complete until all purchase orders have been approved and money encumbered for travel expenses.

Appendix C: Campus Activity Funds

we are frontrunners. we are dynamic. we are **red**.



Greenville ISD Students

Greenville Independent School District

RESPONSIBILITIES OF FACULTY SPONSORS OF STUDENT GROUPS

The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fund raising activities will contribute to the educational experience of the pupils and will not conflict with the instructional program. Money raised by student groups and organizations will be held by the school as trustee. The faculty sponsor of a student club or group is responsible for maintaining the adequate financial records as evidence of proper custodianship of money received by and disbursed from activity accounts.

I hereby acknowledge that I have read the Sponsor's Guide to Activity Funds and that I am responsible for complying with it. In particular, I acknowledge that:

1. All fund raising activities will be approved in advance by the principal using the Fund Raising Activity Report.
2. All purchases made on behalf of the student organization will be approved in advance by the principal using the Purchase Order procedure. Merchandise will not be ordered without a Purchase Order in place.
3. I am responsible both for safeguarding and accounting for funds received from or on behalf of students.
4. Activity money will be turned in to the office daily in the *same form* in which it was received.
5. Within two weeks of the completion of a fund raiser, the Fund Raising Activity Report will be completed and submitted to the principal.

I understand that I will be held responsible for any student activity funds entrusted to me and that I will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures.

Signature

Date

Student Club or Organization

Campus

Greenville Independent School District Fund Raising Activity Report

Section I: to be completed prior to initiation of the project

Student Organization: _____

Campus: _____ Sponsor: _____

Beginning day of sale: _____ Ending day of sale: _____

Completed Fund Raising Activity Report due on: _____ (two weeks after the end date)

What are the plans for spending the proceeds of this fundraiser? _____

Describe the product or activity: _____

Vendor: _____ Phone: _____
Company

Address: _____
Street/PO Box City/State/Zip

Approximate cost per item \$ _____ Estimated profit \$ _____ Tax free sale? ☐ Yes ☐ No

Have all outstanding debts from previous activities been collected? ☐ Yes ☐ No If No, amount outstanding: _____

I certify that I will exercise strict control over all products in my possession and will remit all collections and paperwork in a timely manner to the secretary. I realize that any losses due to my failure to follow established rules and procedures may become my personal responsibility.

Sponsor: _____ Date: _____

Principal: _____ Date: _____

Deputy Superintendent: _____ Date: _____

Section II: to be completed within two weeks after completion of the project

Vendor: _____ PO#: _____ PO amount: \$ _____

Total deposits: \$ _____

Less total cost of sale: \$ _____

Net profit/loss: \$ _____ If loss, state reasons and methods of paying for loss:

Sponsor: _____ Date: _____

President of student group: _____ Date: _____

Principal : _____ Date: _____

Original: Supt. Office Copy: Campus Copy: Sponsor Copy: Business Office on approval Copy: Business Office on completion
08/08

Greenville Independent School District

ACTIVITY FUND CONTROL SHEET

Organization: _____

Organization #: _____ Sponsor: _____

Description of activity: _____ Taxable: Y N

Office Use	
Receipt Date _____	Receipt Number _____

Name	Amount	Name	Amount
Subtotal		Subtotal	

Currency _____ @ \$1.00 = _____ _____ @ \$5.00 = _____ _____ @ \$10.00 = _____ _____ @ \$20.00 = _____ _____ @ \$50.00 = _____ _____ @ \$ _____ = _____ Total Currency _____	Coin _____ @ \$0.50 = _____ _____ @ \$0.25 = _____ _____ @ \$0.10 = _____ _____ @ \$0.05 = _____ _____ @ \$0.01 = _____ _____ @ \$ _____ = _____ Total Coin _____	Total Checks: _____ Total Deposit: _____
---	--	---

Sponsor signature: _____

Verified by signature: _____

GISD 06/03

Greenville Independent School District

STATE SALES TAX REPORT

_____ For month ending _____
Campus _____
_____ Account code from which to pay
Organization _____

1. GROSS SALES:	\$ _____	Include all sales, even though sales tax may not be collected on such sales. Exclude fees for cost of textbooks, summer school, commissions, etc.
2. GROSS TAXABLE SALES:	\$ _____	Include all sales, even though sales tax may not be collected on such sales. Exclude fees for cost of textbooks, summer school, commissions, etc.
3. TAXABLE SALES:	\$ _____	Divide line #2 by tax rate divisor
4. TOTAL TAX DUE AND PAYABLE:	\$ _____	Multiply line #3 by tax rate

The above information is true and correct to the best of my knowledge.

Principal/director's signature: _____

TAX FREE SALES DAYS:

Two tax-free sales of otherwise taxable merchandise per calendar year, per school, per organization are allowed. The items sold must be received in one shipment in one 24-hour period. A record of the sale must be included on the regular monthly sales tax report.

Organization	Date	Event/Project	Gross Sales

This report is due to the Business Office by the 10th of each month.

GISD 06/03

Greenville Independent School District

ACTIVITY FUND CLUB MINUTES

Campus _____ Date _____

Student Club or Organization _____

1. Call to order by: _____
On: _____ (date/time)
At: _____ (location)

2. Reading of minutes by: _____
Corrections/Additions: _____

3. Reports: Officer: _____
Treasurer: _____
Special: _____

4. Old business: _____

5. New business: _____

6. Announcements: _____

7. Adjournment: By: _____ (vote or time limit) Time: _____

Respectfully submitted: _____, Secretary

_____, Sponsor

Additional notes on separate page

Greenville Independent School District

DEPOSIT INFORMATION SHEET

Campus: _____ Organization: _____

Account # _____ Sponsor: _____

Project Description: _____

List Checks:

Name	Amount	Name	Amount

Total Deposit: _____

Date Received: _____

Receipt #: _____

Depositor signature: _____

Attach this sheet and a copy of the Activity Fund Control Sheet (If applicable) to the yellow copy of the deposit slip and send to the Business Office. The deposit cannot be posted without this sheet.