

Carrollton-Farmers Branch ISD

2024-2025

FISCAL PROCEDURE MANUAL



This Fiscal Manual is intended for the use of District Staff as a guide to the business functions and procedures of CFB ISD. Updates to the document will take place on an annual basis.

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Introduction

This Fiscal Manual has been prepared to provide general information regarding Carrollton-Farmers Branch ISD business functions. Additional information is also included within the District's Board Policies, Administrative Policies and Procedures and/or departmental web resources. We have attempted to provide an overview of the most pertinent information and links to additional detailed information related to the areas of campus/departmental business functions.

Business Office Staff

[Contact List](#)

Accounting Code Structure

The Texas Education Agency has established a set of account codes that all districts are required to use when making purchases on behalf of their school district.

The Financial Accounting & Reporting Module of the Financial Accountability System Resource Guide (FASRG) contains the required accounting code structure. Use of the appropriate accounting code structure is mandatory. The code structure is available on the TEA website at www.tea.state.tx.us.

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 as 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.

Carrollton-Farmers Branch Account Structure

XXX	XX	XXXX	XX	XXX	XX	202X	Owner
-----	----	------	----	-----	----	------	-------

Example: Turner HS Supplies

Fund	Function	Object	Sub-Object	Organization	Program Intent	Year	Budget Owner
199	11	6399	61	001	99	2023	001-Turner HS

TEAMS Example:

The screenshot shows the TEAMS 'Account Detail' form. At the top, there are two tabs: 'Account Detail' (selected) and 'Account Transactions'. Below the tabs, there is a 'Fiscal Year' dropdown menu set to '2022'. The main form area is titled 'Account Number:' and contains a series of input fields for the account structure: Fund, Func, Obj, SubObj, Org, PI, Local, Year, and Owner. Each field is represented by a small box with a dropdown arrow, and they are separated by hyphens. The 'Year' and 'Owner' fields are larger and also have dropdown arrows.

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Fund Code

<u>Fund</u> XXX	<u>Function</u> XX	<u>Object</u> XXXX	<u>Sub-Object</u> XX	<u>Organization</u> XXX	<u>Program Intent</u> XX	<u>Year</u> 2023	<u>Budget Owner</u> School org/name
--------------------	-----------------------	-----------------------	-------------------------	----------------------------	-----------------------------	---------------------	--

A mandatory 3-digit code is to be used for all financial transactions to identify the fund group and specific fund. Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule.

General Funds	100-199
Special Revenue Funds	200-499
Capital Project Funds	600-699
Debt Service Funds	500-599
Proprietary Funds	700-799
Fiduciary Funds	800-899
General Capital Assets and Long-Term Debt	900-999

For a complete list of CFB fund codes see document below.

[CFBISD Fund Codes](#)

Function Code

<u>Fund</u> XXX	<u>Function</u> XX	<u>Object</u> XXXX	<u>Sub-Object</u> XX	<u>Organization</u> XXX	<u>Program Intent</u> XX	<u>Year</u> 2023	<u>Budget Owner</u> School org/name
--------------------	-----------------------	-----------------------	-------------------------	----------------------------	-----------------------------	---------------------	--

A mandatory 2-digit code applied to expenditures 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.

Function Codes:

- 11 Instruction (Student/Teachers/Instruction Related Field Trips)
- 12 Instructional Resources and Media Services (Library)
- 13 Curriculum Development and Instructional Staff Development(Teachers/Librarians)
- 21 Instructional Leadership
- 23 School Leadership (Principal/Office Staff)
- 31 Guidance, Counseling and Evaluation Services (Includes Testing)
- 32 Social Work Services
- 33 Health Services (School Nurses, etc.)
- 34 Student Transportation (to and from school)
- 35 Child Nutrition
- 36 Co-Curricular / Extracurricular Activities
- 41 General Administration
- 51 Facilities Maintenance & Operations (Includes Utilities, Telephones, etc.)
- 52 Security / Monitoring (Includes Cell Phones)

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- 53 Data Processing Services (Technology)
 - 61 Community Services (Includes Parent Involvement)
 - 71 Debt Service
 - 81 Facilities Acquisition and Construction
 - 93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements
 - 95 Payments to Juvenile Justice Alternative Education Program
 - 97 Payments to Tax Increment Fund
 - 99 Other Intergovernmental Charges
- For more information regarding functions see document below.

[Function Code Descriptions](#)

Object Code

<u>Fund</u> XXX	<u>Function</u> XX	<u>Object</u> XXXX	<u>Sub-Object</u> XX	<u>Organization</u> XXX	<u>Program Intent</u> XX	<u>Year</u> 2023	<u>Budget Owner</u> School org/name
--------------------	-----------------------	-----------------------	-------------------------	----------------------------	-----------------------------	---------------------	--

A mandatory 4-digit code identifying the nature and object of an account, a transaction or a source. The first of the four digit 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 codes	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

[Frequently Used Object Codes](#)

[CFBISD Object Codes](#)

[Object Codes- Alpha by Description](#)

Sub Object Code

<u>Fund</u> XXX	<u>Function</u> XX	<u>Object</u> XXXX	<u>Sub-Object</u> XX	<u>Organization</u> XXX	<u>Program Intent</u> XX	<u>Year</u> 2023	<u>Budget Owner</u> School org/name
--------------------	-----------------------	-----------------------	-------------------------	----------------------------	-----------------------------	---------------------	--

Sub-Objects are optional codes. They are used at CFBISD to provide special accountability for certain programs or areas. A list of current sub-objects is provided below.

[CFBISD Sub Object Codes](#)

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Organization Code (Org)

<u>Fund</u> XXX	<u>Function</u> XX	<u>Object</u> XXXX	<u>Sub-Object</u> XX	<u>Organization</u> XXX	<u>Program Intent</u> XX	<u>Year</u> 2023	<u>Budget Owner</u> School org/name
--------------------	-----------------------	-----------------------	-------------------------	----------------------------	-----------------------------	---------------------	--

A mandatory three-digit code identifying the organization, i.e., high school, middle school, elementary school, or department such as superintendent's office, etc. An organization code does not necessarily correspond with a physical location. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory (001-999 codes).

[CFBISD Organization Codes](#)

Program Intent Code (PIC)

<u>Fund</u> XXX	<u>Function</u> XX	<u>Object</u> XXXX	<u>Sub-Object</u> XX	<u>Organization</u> XXX	<u>Program Intent</u> XX	<u>Year</u> 2023	<u>Budget Owner</u> School org/name
--------------------	-----------------------	-----------------------	-------------------------	----------------------------	-----------------------------	---------------------	--

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 the demographic makeup of the students served.

Program Intent Codes:

- 11 Basic Educational Services (used only with function 11)
- 21 Gifted and Talented
- 22 Career and Technology
- 23 Services to Students with Disabilities (Special Education)
- 24 Accelerated Education (State Compensatory Education)
- 25 Bilingual Education and Special Language Programs
- 26 Nondisciplinary Alternative Education Programs – AEP Services
- 28 Disciplinary Alternate Education Program (DAEP) – Basic Services
- 29 Disciplinary Alternate Education Program (DAEP) – State Compensatory Education
- 30 Title I, Part A, School-Wide Activities Related to State Compensatory Education
- 31 High School Allotment
- 33 Pre-Kindergarten Special Education
- 36 Early Education Allotment-HB3
- 37 Dyslexia-HB3
- 38 College, Career, and Military Readiness-HB3
- 43 Dyslexia – Special Education
- 91 Athletics and Related Activities
- 99 Undistributed

[Frequently Used Program Intent Code-Descriptions](#)

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Local Option Code

Local Option codes are optional and can be utilized to further describe the transaction. A complete list is attached below.

[CFBISD Local Option Codes](#)

Frequently Used Account Codes

[CFBISD Frequently Used Account Codes](#)

General Funds (199)

General funds are budget given by the district and are to be used to support instruction of students. These funds DO NOT roll forward year to year.

Budget Amendment- General Funds

A request to increase or decrease the current adopted budget is called a Budget Amendment. Amending the current year budget could consist of increasing or decreasing expenditures along with revenues or increasing or decreasing expenditures and a corresponding entry to fund balance. Budget amendments for the General Fund, Student Nutrition Fund and the Debt Service Fund must be approved by the Board of Trustees. Budget Amendments for other funds (ex. Campus Activity and Bond) are presented to the Board of Trustees for informational purposes.

[Budget Amendment Form - District-199](#)

Activity Funds (461 & 865)

Activity funds are established to direct and account for monies used to support co-curricular and extra-curricular student activities. As a general rule, co-curricular activities are any kind of school-related activities outside the regular classroom that directly add value to the formal or stated curriculum. Activity funds are unique to school districts. Two classifications are commonly recognized: *Student* activity funds, which belong to the students and are used to support student organizations and clubs, and *Campus* activity funds, which belong to the school district and are used to support district programs. The distinction is based on the purpose of the funds, that is, the programs supported by the funds.

Campus Activity Funds (CAF) (Funds 461) belong to the District, are used to support its co-curricular and extra-curricular activities, and are administered by the school district. Approval for disbursing district activity fund monies rests only with district employees. The District determines how district activity monies are spent and the district programs that receive support. These funds are district funds; therefore, the funds shall not be used for “gifts” to students and/or staff or donated to external organizations. Funds in a campus activity fund should support the student body or campus as a whole. They should never be used for individual students or staff. Expenses for teachers attending trips as chaperones may be paid with Campus Activity Funds or Student Activity Funds. The revenue sources in this activity fund generally include vending machines, rentals, gate receipts, concessions, campus fundraisers and other local sources. The

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District has made the determination that all campus activity funds will be accounted for in Fund 461.

Student Activity Funds (SAF) (Fund 865) support activities that are based in student organizations. Students not only participate in the activities of the organization, but also are involved in managing and directing the organization's activities. An important distinction is that disbursing monies from the student activity fund are subject to approval by the student organization (student officers) or its sponsor, so the students or sponsors determine how these activity funds are spent. The revenue sources of this fund typically include dues and fundraisers. All expenditures from this fund must be expended for the benefit of the students as approved by the students. The club or organization sponsor shall oversee the funds. The District has made the determination that all Student Activity Funds will be accounted for in Fund 865. This shall include all student organizations and clubs that meet the definition of a bona fide club or chapter, i.e. have elected officers and by-laws.

Faculty Funds (Sunshine Fund) (Fund 865) Typically this trust of agency fund includes monies generated by student groups, not by the District or campus. One exception is the faculty "sunshine/hospitality" fund where staff members make contributions to a fund that purchases flowers for varying reasons or the purchase of other items under the principal's guidance. Campuses may establish a Faculty Fund (Hospitality or Sunshine) with voluntary donations from staff. These 865 Funds are not district funds and may be used in an approved manner. Purchases typically include flowers for ill staff members, get well gifts, etc. These funds shall be deposited and expended from an Agency Fund (Fund 865).

Generally speaking, Activity Funds are those collected by student groups or campus personnel and used for purposes authorized by the principal or a designated sponsor. Funds raised by student groups must be expended solely for the benefit of the students.

Campus Activity Funds

- Funds belong to the campus/district
- Money raised locally or donated
- Expenditures should benefit student body or promote campus goals of boosting morale

Student (Club) Activity Funds

- Funds belong to various student groups or clubs
- Money raised by students
- Spending decisions rest "solely" with students
- Not subject to purchasing and bid laws
- Purchases subject to sales tax

Activity Fund (461) and their Proposed Budgets

What steps are taken to create the Activity Fund budget? - In the spring of each year campuses are required to propose a budget for their Activity Funds of the upcoming school year. Several items are considered when preparing this budget.

- How much money remains from this year?
- What was spent this year?
- How much money will be collected in revenue next year?
- What do we expect to expend next year?

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Advance planning typically ensures a successful budgeted year. Once decisions have been reached, each campus is required to submit their projected budget in the spring. After the budget receives approval from the Business Office funds are available for use beginning September 1st.

TEA's definition

5.5 Activity Fund Accounting

Activity funds are defined as funds consisting of resources received and held by the school as trustee to be expended or invested in accordance with conditions of the trust. Specifically, they are funds accumulated from various school-approved money-raising activities and the receipt of student dues or fees, commissions, investment interest and donations. These funds are to be used to promote the general welfare of the school and the educational development and morale of all students. All funds collected by school district personnel from students are defined as activity funds and must be handled through the activity funds accounts.

Club Application Forms (865 Student Activity)

Before establishing an account for a club, there is certain criterion which needs to be met. First, it should be a club which plans to be in existence for more than one year. Secondly, the formation requires student officers to oversee funding and submission of the application with the signatures from a student officer and sponsor. Additionally, the principal and Director of Finance's signature are required verifying their approval.

Club must also establish their by-laws. The by-laws should be detailed rules that explain member responsibilities, limitations and expectations as they pertain to the group. By-laws may include the meeting time and locations, dues to be paid, attendance requirements, election procedures, etc.

[Club Formation Request & Information Sheet](#)

[CFBISD Activity Fund Budget/Spending Plan](#)

[Sample By-Laws](#)

Budget Amendment- Campus Activity Funds

When a campus receives additional revenue or incurs additional overall expenditures they had not previously included in their proposed budget, a budget amendment is required to modify their budget. A budget amendment, with an administrator's approval, allows an individual to actually change (amend) their campuses current year budget. The resulting balances typically provide an increase in at least one revenue account code and one expense account code.

This is performed by completing a Budget Amendment Form –Campus Activity. The form is listed below and is also available on the CFB portal for easy access.

[Budget Amendment Form-Campus Activity-461](#)

Remember to email the document as an attachment to your principal for approval. By them forwarding it to the Budget Office after reviewing the contents; this is their authorization to enter the request into TEAMS. *Within 48 hours of receiving the form you can expect to receive a reply email to both principal and originator of the request indicating the funds have been applied to the respective accounts.*

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Reconciliation-Activity Funds

The Activity Fund Reconciliation form and Campus Activity Report are due to the Business Office by the 25th calendar day of each month.

Activity Fund Monthly Reconciliation

Before beginning the reconciliation process gather the necessary documents:

- Print corresponding month's Campus Activity Report from TEAMS
- Gather the deposit receipt book
- Collect copies of JE's for the month
- Collect copies of Check Requests
- Collect copies of Requisitions (aka purchase orders)

[Directions for Reconciling Activity Funds - High Schools](#)

[Activity Fund Reconciliation Form - High Schools](#)

[Directions for Reconciling Activity Funds - Elem. & Middle Schools](#)

[Activity Fund Reconciliation Form - Elementary & Middle Schools](#)

[Activity Accounts Detailed Information](#)

Questions regarding the reconciliations of Activity Funds can be directed to the Business Office.

Manual Ledger (High School Campuses only)

Manual Ledger pages should be set up according to each school's accounts, as needed: Cash-In-Bank, Campus, Faculty, Donations, Sales Tax, Due to 199, Returned Checks, Enterprising Revenue, Other Local Revenue and various club accounts.

All manual ledgers should contain the pages that apply to your campus:

- Cash In Bank
- Campus Activity
- Due to 199
- Due to XXX (240, 623, as needed)
- Sales Tax
- Return Checks (NSF, Stop payment, refer to maker, account closed)
- Donations
- Local Revenue
- Enterprising Service Revenue
- Earnings from Investments
- Faculty Activity
- Plus – pages for each club account
- Pending PO page (for your records only-will not be used to balance)

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The manual ledger is a double-entry bookkeeping system. All transactions will affect two accounts. For each posting there should be one debit and one credit. All deposits and expenditures charged to the activity fund must be posted on the appropriate account pages.

The fiscal year starts on September 1st and runs through August 31st. After you complete the August reconciliation, take the previous year records and store them for the appropriate amount of time (usually 7 years).

Budget Changes (AKA Budget Transfers)

During the course of the year a campus may experience the need to **move funds** originally budgeted in certain revenue/expense accounts to other revenue/expense accounts for unforeseen transactions. Since these funds are already part of the current adopted budget you are consequently moving funds within the same budget.

This task is performed electronically in TEAMS through Request Budget Change.

Instructions – Budget Changes (Transfers)

- In TEAMS search Request Budget Change – select on dropdown menu.
- Click on Request Budget Change
- Click the Add button
- Write down the transactions number listed next to the Request ID
- Enter a brief Description for the budget change request
- In the Justification field, enter the reason for the change request
- Under the Decrease Accounts section select the + sign to enter the appropriate account number along with the amount being decreased in whole dollars
- Under the Increase Accounts section select the + sign to enter the appropriate account number along with the amount being increased in whole dollars
- Lastly, right click the document to print a copy for campus records and then click Submit

[Teams Documentation - Maintain Budget Change Requests](#)

Budget Training Documents

Budget Training documents provide detailed instructions on how to enter the original budget. The Per Pupil Budget Allocation is also provided for calculation explanation purposes. *Please see web link below.*

[Campus Budget Documents](#)

[Department Budget Documents](#)

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Booster Club/PTA Information

The primary objective of a Booster Club/PTA is to enrich the education and activities of students through cooperation of parents and staff in providing support to promote school programs or compliment student groups or activities that enrich their education and participation in extracurricular activities.

The organizations work closely with the District; however, they are each considered separate entities from the District. Since the activities of the organization impact the District and public perception of the District the Booster Clubs/PTA shall organize and function in a way consistent with the District's philosophy and objectives, within adopted Board policies, and in accordance with UIL regulations as applicable. Booster Clubs/PTA may order items using their organization's vendor accounts and donate the items to the District or they can make a monetary donation to the District. However, a District employee may only place orders on behalf of the District using the proper CFBISD purchasing procedures. **District employees should not collect funds on behalf of booster clubs or PTA. A representative of the organization should arrange a time to collect funds.**

District Booster Clubs/PTA shall:

1. Be voluntary and provide unified support for student activities of the school.
2. Encourage involvement by all parents of students participating in the supported activity.
3. Use school facilities only with prior approval of the principal or designee.
4. Obtain approval of the principal or designee for all fundraising activities.
5. Submit a copy of the Form BC01-Statement of Purpose to the Accounting Department at the beginning of each school year.
6. Submit a copy of the completed BC02-Annual Report to the Accounting Department at the close of each school year.
7. Pay all taxes and other debts incurred by the organizations.
8. Comply with administrative regulations and Board policies when donating money or gifts to the District including filling out the donation form required by the District. [Donation Form](#)
9. Comply with UIL guidelines, District Policies, and Federal and State tax laws.
10. Obtain tax exempt status.
11. Obtain an Employer Identification Number (EIN).

District Booster Clubs/PTA shall NOT:

1. Have authority in directing or influencing District employees in the administration of duties.
2. Be involved in the decision or policy making activities for a student group.
3. Give a sponsor or coach a gift or cash in excess of the limits imposed by the UIL guidelines from any source in recognition of, or appreciation for coaching, directing, or sponsoring student activities.
4. Give anything (including awards) to students without prior approval from school administration.
5. Give a member any gift without the approval of the club membership.
6. Employ or pay any member for services rendered with Booster Club/PTA funds.

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7. Direct, employ, contract, supplement or in any way compensate a consultant, clinician, accompanist or paraprofessional for work performed for the student activity without prior approval from director and/or campus principal.
8. Sign contracts or pay expenses directly from the Booster Club/PTA accounts for any arrangements for student travel associated with the organization. (Booster Clubs/PTA may donate money/merchandise to the school with prior approval from administration).
9. Use the District tax identification number as the Booster Club/PTA identification number.

[Booster Club Form BC01](#)

[Booster Club Form BC02](#)

[UIL-Booster Club Guidelines](#)

Bus/Field Trip Information

All field trips require approval by the Athletic Director, Fine Arts Director, or Principal. *Please click on the web link below for required forms and procedures.*

[Bus/Field Trip Information](#)

When you place an order for a bus through the Travel Tracker module you will be asked to supply a budget code to pay for the cost of the trip, please verify the budget prior to supplying the code.

A journal entry will be entered by the Business Office from monthly invoices provided by transportation. You will see the journal entry on the general ledger in TEAMS.

RevTrak

CFBISD accepts debit/credit card payments through RevTrak via the CFBISD Web Store (online). **RevTrak is the only electronic payment option. Use of any personal payment platforms, such as Paypal, Venmo, or Zelle, is strictly prohibited.**

To set up a new item in RevTrak, complete a [RevTrak New Item Set Up Form](#) in Excel and send to accounting@cfbisd.edu for review. Once approved by Accounting, the form will be sent to RevTrak.

A RevTrak item should never be set up without first contacting the Accounting Department. **RevTrak requires 3-5 business days to set up the item**, plan accordingly.

RevTrak Refunds

Requests for RevTrak refunds should be e-mailed to accounting@cfbisd.edu. Please include the refund form. We must have principal or sponsor (if 865) approval for refunds.

[RevTrak Refund Request Form](#)

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Instructions for printing RevTrak original receipt:

- Login to the RevTrak Portal at <https://cfbisd.revtrak.net/portal>
- Click on Payment History to view both Order and Item History for purchases made through the Web Store
- Enter an approximate date range for the order and Sort by Purchases, Order ID, or Date to find the order
- In the left column, click on the Order ID number to view the receipt
- If you have a problem finding the order, contact the Business Office for assistance

Cash Handling

All forms of payment received from students, parents, visitors, or staff will be handled with care, attributed to the correct account, and deposited appropriately. Improper cash handling procedures will not be tolerated.

As cash is collected and counted, the following guidelines/procedures should be observed.

- Employees who collect funds on behalf of CFBISD must complete the annual Cash Handling Session. This video is available on SafeSchools.
- Any student that collects money for a class or club event, must be supervised by a sponsor/teacher at all times.
- Sponsors/teachers/employees are required to turn in money daily and should not use the monies for change or other purposes.
- All cash counting should be done:
 - Ideally in the presence of two people, one of whom is the secretary. Only the secretary and the sponsor/teacher whose money is being counted should be present in the secretary's office at the time the money is being counted. No other employees should be present.
- District employees should not collect funds on behalf of booster clubs or PTA. A representative of the organization should arrange a time to collect funds.
- Do not accept postdated checks.
- **All money and deposits should be kept in a locked safe.** Never keep money in a file cabinet or desk drawer. Principal, Secretary/bookkeeper, and a Principal designated back-up should have access to the safe.
- Make deposits within 2 to 3 business days of receiving the money.
- Use of any personal payment platforms, such as Paypal, Venmo, or Zelle, is strictly prohibited.

Safe Code Policy

Employees will be issued the code for their school/department's safe based upon their need for access. Each school/department should have a minimum of three employee's with access to the safe (secretary, bookkeeper/clerk, and administrator(s)). **Each time an employee with safe access leaves the position, the code needs to be changed and re-issued to the designated personnel.**

A copy of the instructions for the safe (troubleshooting, changing access codes, etc) are kept in the Business Office.

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Deposits

Step 1 - Creating a Receipt

Each campus is expected to have a minimum of one receipt book in use and available at all times. These receipt books can be ordered through the distribution center. We recommend using only **one** receipt book at a time. When completing receipts be sure to use the next one in numerical order. Every receipt must be accounted for at any given point in time.

1. The original, white receipt is given to the person submitting the funds.
2. The second, yellow copy is sent to the Business Office, along with a copy of the corresponding deposit slip.
3. The last, pink copy remains in the receipt book as a permanent record for reference. Each receipt is to include the:
 - Name of the person turning in funds
 - Words to describe the dollar amount followed by the numerical value
 - Brief description for payment and the **full 19 digit account code**
 - Your signature (or person issuing receipt)
 - Subtotals on bottom left table that are applicable to deposit

The image shows three copies of a receipt form, stacked vertically. The top two are pink and yellow, and the bottom one is white. Each form has a header with the number '09200' and a date field. The white form is filled out with handwritten information.

09200 Date _____, 20____

Received from _____

09200 Date _____, 20____

Received from _____

09200 Date 9-1, 20 14

Received from John Smith

Ten and ^{no}/₁₀₀ Dollars \$ 10.⁰⁰

For Last book Acct. # 461-00-5753-00-110-000

Amt of Acct.		Paid Cash	
Amount Paid		Check #	<u>2305</u>
Balance Due		Money Order	

By Campus personnel signature
THANK YOU

Reminder - Our District *does not* accept postdated checks.

Several receipts may be grouped together to make one deposit, therefore a deposit slip is *not necessary* for each individual receipt. Receipts, tabulation forms and deposit slips should be sent to the Business Office on the day the deposit is made.

Voiding numbered receipts

Write "VOID" across the three copies of the receipt keeping the pink intact with the former ones. The original and second copy is sent to the Business Office.

Carrollton-Farmers Branch ISD

Frequently used codes for Activity Funds

Campus Activity	461-00-5753-00-XXX
Donations	461-00-5744-00-XXX
Enterprising Service Revenue	461-00-5755-00-XXX
Other Local Revenue	461-00-5749-00-XXX
Returned checks	461-00-1291-00-XXX
Due to General Fund 199	461-00-2179-00-XXX-00-199
Due to General Fund 199	865-00-2179-00-XXX-00-199
Faculty Activity	865-00-5753-3N-XXX
Sales Tax	865-00-2181-6G-XXX
Club Accounts	865-00-5753-XX-XXX

Tabulation of Monies

These forms are used when collecting several amounts of money from **more than one** student or sponsor for the same event or purpose. Only **one deposit slip** is required per form.

Teachers fill these out in their entirety and the secretary/bookkeeper merely verifies the information, then signs to acknowledge they agree with the figures stated. A few examples of when these forms are used would be for field trips, library books, fundraisers, etc.

These triplicate forms can be ordered through the Warehouse. The item # is included on the link below:

[Tabulation of Monies form](#)

Step 2 - Preparing a Bank Deposit

There are numerous types of deposits which can be made to Wells Fargo. Listed are the most common:

- Currency and checks, no coins
- Currency and checks, with coins up to \$25
- Coins only, \$25 or less
- Currency and check, with coins *OVER \$25
- Coins *over \$25

The link below gives information, and instruction for, each type of deposit:

[Bank Deposit Details](#)

*Coin bags over \$25.00 are delivered and counted at the Loomis Coin Vault which is a different location than the Wells Fargo Vault. The deposit slip for coins must be in a separate currency bag containing just the deposit slip and is sent to the Wells Fargo Vault. Once the coins are verified by Loomis, they send the processor receipt from the bag to Wells Fargo. Wells Fargo matches the processor receipt to the coin deposit slip and credit for the coin is given to the campus/department.

Carrollton-Farmers Branch ISD

Instructions - Deposit Slip

Fill out the information below on every deposit slip going to our bank.

- Date
- Total amount of currency, coins, and checks
- Quantity of checks
- Receipt numbers (Example 333 – 340)*
- Currency or coin bag number

*Individual receipt numbers for more than two receipts, not required

*Money orders/travelers checks can be included in the amount of your checks

*Not necessary to list total \$ amount deposited into 461 and 865

CURRENCY COUNT	
_____	X 100
8	X 100
4	X 20
9	X 10
100	X 1
TOTAL \$ 345	

DEPOSIT RECAP	
DOLLARS	CENTS
CURRENCY ▶	345.00
COIN ▶	13.50
MISC. ▶	
TOTAL FROM TAPE LISTING ▶	
TOTAL \$ 358.50	

DATE: 6/13/18
BAG# 40384018
RECEIPT# 06633-06635
3558460

CARROLLTON-FARMERS BRANCH ISD
ACTIVITY FUND - BUSH MS
ORG 047
515 COWBOYS PARKWAY
IRVING, TX 75063

ORIGINAL - MUST ACCOMPANY DEPOSIT
Encode financial center number on cashproof adjustments.

Note: To insure the accuracy of the deposit, run a calculator tape for all the receipts first. Next run a second tape counting the total of monies plus checks and money orders to confirm both totals agree.

The original deposit slip must be sent to the bank with the actual deposit, the second copy is attached to the Tabulation of Monies and/or receipts sent to the Business Office and the third remains at the campus.

Bank supplies can be ordered through the Business Office and questions related to deposits are also directed to the Business Office.

Returned Checks

Returned checks from Wells Fargo are forwarded to Envision, our third party administrator, for collection. Envision will collect all NSF checks according to their guidelines. The business office notifies the campus when checks that are not guaranteed are returned, collected, or written-off.

Within your Campus Activity Reports you can find these returned item dollar amounts listed as - 461-00-1291 or 865-00-1291

If for any reason a check writer contacts the school about a returned check, direct them to Envision at 1-877-290-5460. After a period of time, Envision will return any uncollected checks. At that time, they will be written-off by the Business Office.

Carrollton-Farmers Branch ISD

Envision Payment Solutions:

Envision Payment Solutions is a third party administrator that collects the funds on the District's NSF and Uncollected Funds.

- NSF and uncollected fund checks will be guaranteed up to \$300.00.
- Name, physical address, and one telephone # will be required.
- Checks must arrive at Envision within 20 days from the date the check was written.
- Remember to deposit checks in a timely manner (within 2 to 3 business days).
- Do Not accept checks that need a pre-fund or activation code examples: BlueBird and NetSpend

Campus personnel such as secretaries, bookkeepers, or teachers should never accept any money to pay for a returned check or their associated fees. Envision has been designed as the only ones to accept funds for returned items.

Bookkeepers/secretaries will receive e-mail notifications with the check image so they can reply to the e-mail and provide any missing contact information.

Sales Tax

When is sales tax collected? Sales tax is charged for any **items sold to students, employees or the public that are taken home as their property.**

Each school is entitled to two tax-free days per calendar year (January through December).

Each club (865) is entitled to two tax-free days per calendar year (January through December).

Examples:

Taxable items include any spirit wear such as t-shirts even when they are considered part of their school uniform, clothing to be worn for a specific class such as drill team or dance, books sold at a book fair, recorders purchased for music class, faculty staff shirts, science boards, etc. When you sell items for a fundraiser that are not food items, tax must be included and reported if the vendor is not paying the tax. For specific questions on sales tax contact the Business Office.

When campuses sell school supplies and utilize one of their 24 hour Tax Free days they may take pre-orders up to the delivery date without charging tax. Once the items are sold and delivered on the one day, any remaining school supplies sold **must** include sales tax. It is up to each individual campus to keep documentation regarding the tax free days in the event of an audit. Any fines incurred due to an audit will be the sole responsibility of each individual campus.

For additional information go to: [TEA Website-Tax Topics School Fundraisers](#) or [Texas Comptroller Website- Taxes School Fundraisers](#)

We recommend that every campus retain a copy of this document for future reference on any inquiries related to taxes.

All campuses are required to report sales tax as stated above. This information should be distributed to all people on your campus and can impact the price of items being sold.

When completing an activity fund deposit receipt, which includes tax, it is necessary to supply **two** separate account codes on each of these receipts. The first is the correct account code for the revenue and the second is a distinct account code for sales tax, which is 865-00-2181-6G-XXX (XXX is your org number).

Carrollton-Farmers Branch ISD

The Business Office pays sales tax by the 20th day of each month for taxes collected in the previous month by creating a journal entry and transferring the funds to the General Fund.

If you have any questions regarding sales tax, please contact the Business Office. Below is an example of how to calculate sales tax.

Sales Tax Calculation - The current sales tax rate is 8.25%

For this example we used \$180.00 as the total amount collected from the sales.

Sales Tax Calculation		
		Account Code
Total \$ collected	180.00	
Sales tax rate	÷ 1.0825	
Total sales	166.28	461-00-5753 or another club acct code
Total \$ collected	180.00	
Total sales	- (166.28)	
Sales tax	13.72	865-00-2181-6G-XXX

Your receipt is expected to show the following amounts -

461-00-5753-00-XXX-000 (or club account)	166.28
865-00-2181-6G-XXX-000	+ 13.72
	\$180.00

Petty Cash

A petty cash account is provided for convenience when minor **emergencies** arise unexpectedly. Petty cash should not be used to purchase items that are not needed immediately or to circumvent purchasing guidelines. If it is reasonably possible to prepare a purchase order and follow the District's normal purchasing process, petty cash should not be used even if it is more convenient to do so. Schools may opt to NOT have a petty cash box. Petty cash start-up funds, one for student nutrition and the other for the front office, are delivered by Brinks to the individual campuses prior to the first day of school to start the fiscal year with the needed funds.

Usage and Reimbursement

Maximum authorized transactions should not exceed \$75. Like items purchased within a 5 day period will only be allowed up to the maximum reimbursement of \$75. Items purchased by different employees for like items from the same vendor will only be reimbursed up to \$75 in total. This applies to principals and administrators. Exceptions, if any, shall be approved by the Director of Finance *prior* to the purchase. Petty cash purchases may utilize 199, 461 or 865 funds exclusively. **Petty Cash advances are not**

Carrollton-Farmers Branch ISD

allowed. Before making a purchase, a staff member is required to complete a Request for Petty Cash Voucher to gain approval from their principal/department supervisor to spend. Once approved, the secretary informs the individual and provides them with a tax exempt form in an effort to prevent the vendor from charging sales tax. **An employee will not be reimbursed for sales tax on purchases involving petty cash.** After the purchase is made, the original, itemized receipt is turned in for reimbursement. No sales tax will be reimbursed.

[Request for Petty Cash Voucher](#)

[CFBISD Tax Exempt Form](#)

Replenishment

Petty cash requests for replenishment shall be submitted by the campuses to the Business Office, as needed, on the Replenishment of Petty Cash form. This form lists all expenditure codes with a subtotal for each fund, combined total for all funds, service fee and a grand total replenished.

Instructions – Replenish Petty Cash

Begin by grouping the Request for Petty Cash Voucher forms according to their account codes, then running a calculator tape for each subgroup and finally a grand total on each of the funds such as 199. Repeat this process with the other funds of 461 or 865, if necessary.

Using the Petty Cash Reconciliation form, count the cash remaining in the petty cash box, adding the figure to the grand total of receipts being submitted to assure you are in balance with the amount allotted to the campus. This total should tie back to account 199-00-1151-00-XXX-00-000.

Enter all the pertinent information electronically on the Replenishment of Petty Cash form and Breakdown of Petty Cash Replenishment. Print a copy to submit to the Business Office along with copies of every receipt, calculator tape, and Petty Cash Voucher.

Special Notes

- *Services, travel, amazon, or gift cards are not reimbursed through petty cash.
- *We **only** accept **original, itemized receipts** with the signed petty cash vouchers.
- *You cannot use your Cultural Flexible Benefit (C.F.B.) accounts with petty cash.
- *At end of the year all remaining petty cash is turned into the Business Office.
- *End of year instructions for reconciling petty cash are sent via email.

[Petty Cash Reconciliation Form](#)

[Petty Cash Replishment by Account](#)

[Petty Cash-Cash Order](#)

Carrollton-Farmers Branch ISD

Donations

The District receives donations from a variety of sources such as parents, grandparents, PTAs and area businesses. Restrictions can be placed on how the donations can be spent or they can be made for the direct benefit of a certain teacher, class or project. All donations received from businesses, corporations, and individuals, throughout the year, must follow certain procedures. All donations made to the District must be approved by the Board of Trustees. A donation is considered anything in the form of cash/check or merchandise that is given to the school not associated with fundraising. This could also be money earned and donated through a community participation program.

Notification of a donation must be submitted to the Chief Financial Officer prior to Board approval. The majority of donations are credited to campus activity funds (461-00-5744-00-XXX-00-000). A corresponding Activity fund budget amendment request will need to be submitted in order to establish the budget and spend the funds. If donations are made to the General Fund (Fund 199), then a formal budget amendment will need to be submitted and approved by the Board of Trustees.

Donations **are not** to be recorded to an expenditure account, and expenditures **are not** to be recorded to a donation account.

Examples - Box Tops, Target, Albertsons, and CFB Education Foundation Grants.

Instructions – Request for Acceptance of Donations

1. Fill out the form and submit it to the Chief Financial Officer. *Link provided below*
2. Prepare a receipt for the funds and write the donation account 461-00-5744-00-XXX on the receipt. Follow the appropriate steps for preparing a deposit to the bank.

Special Notes:

All revenue accounts, including the donation account, will accumulate funds throughout the school year. On August 31st transactions in all revenue and expenditure accounts are closed to the 461-00-3611-00-XXX account and a positive fund balance will be available in the new school year. On September 1st, the beginning of each fiscal year, the donation account begins with a zero balance.

Refer to page 23 of this manual for further information about on-line fundraising.

[Donation Form](#)

Please submit all completed donation forms to the Business Office via inter-office mail.

All donations solicited on behalf of the District, including solicitations in the name of the District or a campus, or donations solicited using District or campus resources, become the sole property of the District.

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Due To Other Funds XXX - (199, 240, etc.)

What is charged to Due to XXX? Warehouse supply orders, transcripts, Chromebook damages and losses, bus trips, student nutrition, and monies collected for damages made to a building or property.

Example - A student damages a cafeteria table top and must pay for the damages. Purchasing provides the dollar amounts for the costs associated with the table.

When the money is collected, write a receipt with either a 461 or 865 account code listed:

461-00-2179-00-XXX-00-XXX or 865-00-2179-00-XXX-00-XXX

The items posted to Due to XXX are cleared out monthly by the Business Office. These journal entries can be seen each month when the activity fund reconciliations are done. If you have any questions regarding the Due To Other Funds, please contact the Business Office.

Fixed Assets – Equipment Transfers

Fixed assets [capital assets] are defined as equipment with a unit value over \$5,000 and having a useful life in excess of one year. These assets are tracked and recorded on the District's financial general ledger. Examples of fixed assets are land, vehicles, computer servers, and other high value equipment. Fixed assets are acquired by purchase, construction, or can even be a donation and are recorded through the use of Object Codes 66XX.

[Purchases to Code as Capital Assets per TEA](#)

An Equipment Transfer Request should be utilized to transfer assets or inventory from one campus/dept. to another, or to transfer obsolete equipment to the Warehouse. The loss or theft of inventory and fixed asset items should be reported immediately to the Chief Operating Officer. Items lost due to theft or vandalism must be reported immediately for police report and insurance claim.

The disposition of equipment owned by the District is governed by Board Policy CI. CI (Legal) states that the Board may, in an appropriate manner, dispose of property that is no longer necessary for District operations. CI (Local) provides that the Superintendent is authorized to declare district materials, equipment and supplies to be unnecessary and shall dispose of unnecessary materials, equipment and supplies for fair market value. If the unnecessary property has no value, the Superintendent or designee may dispose of such property according to administrative discretion. If an asset purchased with a federal grant has reached end of life, the disposal must be approved by the Grants Director. Most federal grants contain specific disposal requirements of assets at the end of a grant period.

Equipment Transfer/Equipment for Auction items are to be put in through the work order system. The items going from one location to another should be placed in the Transfer work order system. The items for transfer should be listed out. Once the transfer work order is placed, the warehouse will close it out. Equipment for auction items from campuses need to be specific about the items being removed. If a serial number is on the item it needs to be included in the work order. Once these have been put through the system, and completed the warehouse will close the ticket. If an asset is a Fine Arts asset the work order should be placed by the Director of Fine Arts Secretary. The warehouse will not process fine arts transfer/auction work orders otherwise. **Warehouse - main number 972-968-6340.**

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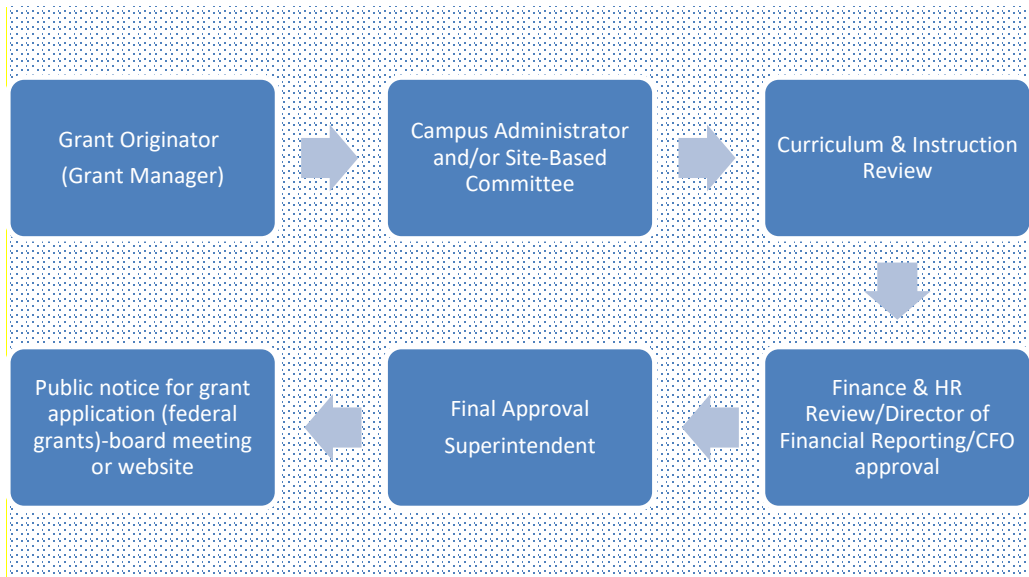
Grant Management

All State and Federal grants shall be managed by the Federal Funds Coordinator or the designated Grants Manager. TEA managed grants shall meet the Grant Management Guidelines established by TEA. Specifically, grant fund expenditures must meet the following guidelines:

- Reasonable and necessary
- Supplemental to state and local funds
- Strategies identified in the District Improvement or Campus Improvement Plan
- Supported by original source documentation (itemized invoices, receipts, agendas and certificates of attendance from professional development/trainings, etc., attached to PO's)
- Comply with Federal Cost Principles (Allowable expenditures. See 902.7 Cost Principles in the CFBISD State and Federal Grants Manual)

The Grants Manager shall review all grant purchases and expenditures and seek guidance for clarification related to grant restrictions, as necessary. Staff paid from federal grant funds shall sign a job description each school year as required by the specific grant. The job description must include the source of funds, job duties related to the federal program, and length of funding where appropriate.

All grant applications must be submitted for review and approval prior to submission to the grantor per the flowchart below. This requirement also pertains to local grant applications including those to merchants and foundations. The only exception is for applications made to the CFBISD Educational Foundation. Grantees should work with the Foundation directly.



All grant funds will be budgeted, expensed and monitored through the District's finance system. All grant reimbursement requests and corresponding journal entries shall be prepared by the Assistant Director of Finance (Grants) and approved by the Grant Manager prior to submission to the Director of Finance. The Director of Finance will review the requests and journal entries prior to submission to the Chief Financial Officer or designee for certification. Local grant funds will be monitored by the Assistant Director of Finance (Grants) and the Director of Budget.

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Grant applications are to be amended in accordance with the TEA document, “When to Amend the Application.” Approval from TEA must be received prior to processing changes requested by staff. For more information regarding grants please refer to the State and Federal Grant Manual below and the web link to CFB Federal Programs.

[CFBISD State and Federal Grant Manual](#)

[CFBISD Federal Programs](#)

Journal Entries

Journal entries provide a useful tool for the Finance Department to record or correct financial transactions. At the campus or departmental level, journal entries are used primarily to correct revenue or expenditure transactions that were incorrectly coded.

Examples: Inter-department purchases such as laptop purchases from the Technology Department, purchases of radio batteries from the Security Department, or services provided by the Child Nutrition Department.

Journal entries should be submitted to the accounting@CFBISD.edu email by using a triplicate form obtained through the warehouse or an electronic form attached below. The proper supporting documentation must be attached to the journal entry when submitted to the Finance Department. All journal entries are approved by the Director of Finance.

The Student Nutrition Department will initiate journal entries to collect funds for services provided to campuses/departments on a monthly basis.

[Accounting-Journal Entry Form](#)

Fundraising Guidelines

The following policies and procedures must be followed when doing any fundraising for Carrollton Farmers Branch ISD campus and student activity groups.

All fundraising vendors must be on the approved Fundraiser list before they can be used or submitted through the approval chain. The list is updated as vendors submit to the Fundraising bid that we have in IonWave. This list can be found in the **CFBISD Approved Vendor List =>Approved Fundraisers Tab**.

[Approved Fundraising List](#)

[Fundraising Approval Form](#)

[Final Fundraiser Accounting Report](#)

[Board Policy- Relations with Parent Organizations](#)

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Fundraising Activities

- In order to provide administrative oversight of the extensive fundraising activities promoted by the various campuses and organizations, all fundraising activities must be approved by the Principal using the **Fundraising Approval Form**. The Fundraising Approval Form must be approved two weeks in advance by the Principal. A signed copy must be forwarded to the Business Office at the Accounting@cfbisd.edu email address.
- **Under no circumstances should a campus or organization enter into agreements or advertise an event until approval from the Principal has been received.**
- Fundraisers should include a service or product.
- Under no circumstances should campuses or organizations participate in door-to-door solicitation campaigns of any kind (examples: formal solicitations, letter campaigns, etc.) nor enter into agreements with solicitation firms (examples: SnapRaise, Adrenaline fundraising, etc.).
- Raffles, bingo, and other games of chance will not be allowed.
- Fundraising is not permitted during class time.
- Additional funds may be generated through service projects (for example: car washes) with the prior approval of the Principal.
- It is best practice for the Sponsor to complete the Fundraising Accounting Report and retain a copy on file at the campus. This should include PO's, invoices, deposit records, contracts, etc.

Collection of Money

- Activity fund collections must be deposited intact, in the same manner in which they were received. (for example: cash should not be removed from activity fund collections and replaced with a personal check or used to make change.)
- All money collected by an organization or club for fees, dues, or other fundraising activities must be recorded in detail using a deposit receipt and tabulation of money form.
- All collections must be deposited in the activity fund account.
- Money collected should **not** be kept overnight in a desk or file cabinet, nor should it be taken home by the Sponsor - All funds collected must be turned into the campus secretary/bookkeeper **daily** to be kept in the safe for deposit.
- CFBISD accepts debit/credit card payments through RevTrak via the CFBISD Web Store (online). **RevTrak is the only electronic payment option. Use of any personal payment platforms such as Paypal, Venmo, or Zelle is strictly prohibited.**
- Cash collections may not be used to purchase supplies, refreshments, or for any other purpose.
- Sponsors will often collect money for more than one activity. Each activity should be clearly documented on the collection records as this will assist the Secretary/Bookkeeper in determining the sales tax due at the end of each month, as well as help the Sponsor measure the profitability of fundraising efforts.

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Depositing Funds Collected

- When a Sponsor submits funds collected to the campus Secretary/Bookkeeper for deposit, these funds should be verified by the Secretary/Bookkeeper in the Sponsor's presence. This is simply a prudent cash-handling procedure that protects both the Secretary/Bookkeeper and the Sponsor. After counting the funds, the Secretary/Bookkeeper must provide the Sponsor with a receipt.
- If for some reason immediate verification is not possible, the funds should be locked in the safe until such time that both individuals are present for cash verification.
- The Sponsor will bear responsibility for any missing deposits or deposit shortages if funds are not verified in the presence of the Secretary/Bookkeeper.
- The Secretary/Bookkeeper will deposit funds to the bank per the Cash Handling guidelines (see Cash handling policy, page 15).

Fundraising-Sales Tax

- The District files sales tax returns on a monthly basis.
- All taxable sales for the time period covered will be reviewed and sales tax will be calculated based on cash receipts.
- Please refer to the Sales Tax section on page 20.

[Sales Tax Guidelines and Calculation](#)

Online Fundraising

For the purposes described here, online fundraising is defined as the collection of money or items through online systems that are collected by any CFBISD employee on behalf on any CFBISD school, department, or club. Employees will not solicit for, collect or use online fundraising without following these procedures.

Currently the District allows two options for campus/department online fundraising. Athletic online fundraising is discussed further on page 33. Please use DonorsChoose.org for online donation of supplies and PledgeCents.com for Monetary donations.

[Online Fundraising Approval Form](#)

Classroom Supplies Fundraiser:

- a. **DonorsChoose.org** (DC) is the fundraising site that **must** be used for classroom supplies. They are non-profit, and focused on education.
- b. Include district, campus, and teacher name for the project on the website.
- c. Principal will determine and set the project deadline.
- d. Provide information to donors regarding service fees to be deducted from their on-line donation.
- e. Checks from DonorsChoose.org (DC) need to be deposited into your Campus Activity Fund account.
- f. Purchases for the project need to follow current procurement procedures for expenditures out of Campus Activity Funds with approved vendors.
- g. Ensure technology purchases meet district technology requirements.
- h. Ensure donations received and items purchased from the donations for the campus, remain on that campus.

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- i. Ensure donations are safeguarded at time of delivery and deposited promptly.
- j. Ensure DC guidelines are followed. For example: letters or photos showing project completion; payment of shipping costs, copyright requirements, etc. (No photos of students should be used.)
- k. List of donors and amounts donated need to be provided by DC.
- l. Upon completion of project, report donations received to the Business Office using the Fundraiser Reconciliation Form.

Monetary Fundraisers:

- a. **PledgeCents.com** is the online fundraising site that **must** be used for monetary donations. With PledgeCents.com, campuses have the ability to manage multiple crowdfunding campaigns on a comprehensive campus page.
- b. An online Fundraising Approval Form will need to be completed and then approved by the campus Principal to ensure campus goals are met. Please see the Fundraising Approval Form for specific guidelines.
- c. A campaign page with PledgeCents.com can be open for up to 90 days.
- d. Donations are not taxable but the funds must be used for the purpose for which they were donated.
- e. Any funds raised by a campus are subject to all District procurement rules and expenditure guidelines.
- f. If the crowdfunding campaign involves raising funds for technology or capital improvements, **pre-approval is required.**
- g. Once the campaign is approved, the Teacher/Sponsor will create a fundraising page on PledgeCents.com. The Principal will review and approve it online before the campaign goes “live.”
- h. A 3% payment processing fee is deducted from the funds raised. 97% of the funds go directly to the organization.

How do I get started with PledgeCents?

Complete an online Fundraising Approval Form. The Campus Principal/Department Director will review and approve to ensure that the campus/department goals are being met. The form will need to be sent to the Business Office at the Accounting@cfbisd.edu email address. Once the online fundraiser is approved, the teacher/sponsor will create their organization page from a template on the PledgeCents.com database. The Principal will approve the campaign page on PledgeCents.com to activate the page to go “live”.

Online Fundrasing – Athletics

School athletic programs are permitted to fundraise for program equipment, uniforms, travel, entry fees, etc. Fundraisers are not required. Athletes are not required to fundraise. Any monies raised through fundraisers by students are to be deposited into the school’s activity account and not into a booster club account.

In addition to DonorsChoose.org and PledgeCents.org, the following online fundraisers were approved as of Fall 2022:

- Vertical Raise
- SchoolFundr
- Adrenaline
- Team Funded
- ESF Fundrasing of Texas

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- USA Fundraisers

All online fundraising requests must be approved by the Director of Athletics at least a month prior to the initiation of the program. Approved Fundraising Request Form(s) should be sent to the Business Office via inter-office mail or emailed to accounting@cfbisd.edu.

Reminder: no funds from online fundraisers can be deposited into Booster Accounts. The funds must be deposited with your school campus in your campus activity account.

[Online Fundraising Approval Form-Athletics](#)

Payroll Information

CFBISD has a locally designed salary plan for all staff members. Staff members are paid in accordance with administrative guidelines and an established pay structure. The district's pay plans are reviewed by the administration each year and adjusted as needed. All district positions are classified as exempt or nonexempt according to federal law. Each position is assigned to a pay range based on the level of responsibility and qualifications required of the job. Pay ranges establish the minimum and maximum daily rates that will be paid for each job in CFBISD. Job classifications are determined by the Office of Human Resources. See Employee Handbook for complete Compensation & Benefits information.

Professional and Para-Professional [Employee Handbook](#) (see Compensation and Benefits)

Instructions – Handbooks and Additional HR/PR Information

1. Sign into Staff Portal on website (top right corner)
2. Click on Departments, then Human Resources
3. Click on Employee Handbooks

Nonexempt Staff Members:

Clocking in/out: Every nonexempt staff member shall “clock in” and “clock-out” daily through the TEAMS Timestamp feature.

Overtime: CFBISD compensates overtime for nonexempt staff members in accordance with federal wage and hours laws. Only nonexempt staff members (hourly and annualized hourly-paraprofessional employees) are entitled to overtime compensation. Nonexempt staff members are not authorized to work beyond their normal work schedule without **advance approval** from their supervisor and the Chief Financial Officer.

Schedule: All nonexempt staff members shall comply with the work schedule assigned by their respective supervisor.

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All Staff Members:

All absences, extra duty function pay, supplemental pay and substitute pay will be reported and paid according to the Reporting Period Calendar for each school year.

[2024-2025 Monthly Reporting Calendar](#)

[2024-2025 Semi-Monthly Reporting Calendar](#)

Absences/Leave: Absences are submitted through TEAMS. Each staff member should follow their campus/department procedure for reporting absences/leave. Staff members shall report all absences and leave requests to their immediate supervisor.

Function Pay (supplemental pay, extra duty pay): The preferred method of recording extra duty/supplemental is with the use of Function Codes. A function code is a 4 digit number assigned to a particular job or type of job and is to be used when clocking in for the supplemental job. Payroll creates and controls the database for Function Pay Codes. All function codes created are tied to a job name, pay rate and account code. All pay rates must be listed on the Board Approved supplemental pay document. Campus Master List codes may be used without prior approval from the HR and Payroll departments. Any temporary or substitute staff member working function pay will need prior approval from HR. Please contact Payroll for any job types that are not listed on the Campus Master List for prior approval. Please see lists below for detailed Function Pay procedures, Campus Function Code Master List and Time Stamp instructions.

[Function Pay Procedures](#)

[Campus Function Code Master List](#)

[Instructions for Time Stamp Kiosk using Function Codes](#)

Professional Development & payment of the Substitute: All absences recorded as Professional Development will generate substitute pay when a sub is used. The account code used for this sub pay will default to the campus “PD” account codes and the campus will be responsible for funding the sub pay.

1. If another department (ESDC, Advanced Academics, etc.) is paying for the sub then the account code will be overridden using the override process. The override process is generated with a Sub Pay Request spreadsheet that is submitted to Payroll within one week of the training date.
2. The above same procedure is to be used by the campus if campus Title funds are being used to cover the Substitute pay. Use of Title funds for this purpose must be in the Campus Improvement Plan.
3. See below, “Substitute Verification Search for Professional Development” document for procedures of how to look for sub pay account numbers and know who is paying.
4. See below, “Professional Development vs. Authorized School Business” for definitions of these two absence reasons.

[Professional Development vs. ASB definitions](#)

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[Substitute Verification Search for Professional Development](#)

[2024 W-4 Form](#)

For additional payroll information please refer to the following web link: [Payroll Information- Employee Self-serve](#)

Purchasing

The Purchase Order/Requisition is used to purchase supplies, equipment or services from an external vendor. All purchase orders must be originated prior to obligating the District for an expense. The TEAMS requisition module allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. If adequate funds do not exist in the appropriate account, the originator must submit a Budget Change Request. CFBISD utilizes the purchase order document as the official contract for purchasing. It is a purchasing requisition when submitted by the originator.

Once approved by various levels of authority, it is electronically forwarded to the Purchasing Department where it is reviewed and approved by staff. Once approved and released by the purchasing staff, a batch process is run throughout the day to create requisitions into purchase orders where a purchase order number is assigned. **No employee shall order or receive goods without an approved purchase order.** A system requisition cannot be used to place an order. It is the responsibility of the originator to submit the purchase order to the vendor. **Failure to originate a purchase order is against District purchasing guidelines and the staff member may be held personally liable for the purchase.**

Purchasing Laws

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 are 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. Texas Education Code, Chapter 44, Subchapter B, Section 44.031 (a) requires that all district contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period, shall be made by the method that provides the best value for the District. This means that any good/service that the District will purchase during a fiscal year totaling \$50,000 or more must be bid or purchased through a cooperative purchasing group. The legally approved methods for purchasing are as follows:

1. Competitive bidding: for services other than construction
2. Competitive sealed proposals: for services other than construction services
3. Request for proposals: for services other than construction services
4. Inter-local contracts
5. A method provided by Chapter 2269, Govt Code, for construction services
6. Reverse auction procedure as defined by Section 2155.062(d), Govt. Code
7. The formation of a political subdivision corporation under Section 304.001 Local Govt Code

The appropriate procedures and bidding requirements vary depending on the total aggregate amount that the ENTIRE DISTRICT will spend on a particular item within any 12-month period. The monetary threshold used to set the procedures to be used is based on any consecutive 12-month period and doesn't necessarily correspond to the District's fiscal year. The CFBISD Purchasing Department is responsible

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for monitoring the compliance of purchases to the bid laws and the District's purchasing procedures.

Non-Compliant Purchases

Ordering without a Purchase Order is a violation of district policy (CH Local). Violating policy may result in severe, sometimes, criminal consequences. With a properly drawn Purchase Order this can be avoided. When a campus or department places an order prior to the issuance of a purchase order, it is called a "Non-Compliant" purchase and is considered a purchase procedure violation. All "Non-Compliant" purchases regardless of the dollar amount, present problems. In many cases, these transactions create unnecessary administrative effort, bypass State of Texas Encumbrance requirements and violate procurement rules and procedures.

A "Non-Compliant" purchase is any one of the following:

- a purchase order that is issued after an item has been received/picked up
- a purchase order that is issued after a service has begun or been completed
- a preview item that is delivered without a purchase order and is then purchased
- calling in the order to the vendor prior to receiving a copy of the purchase order
- sending the purchase requisition to the vendor in advance of the purchase order
- spending or purchasing more than requested on the purchase order

Justification Form

Any check request that is sent to the business office that **is considered a Non-Compliant purchase** must also be accompanied by a Purchasing Violation Justification Form. The form should be filled out by the person who made the purchase, then signed by the purchaser, a principal/director, and the Director of Finance. If over \$1,000, a signature from the Chief Financial Officer is also required.

Completion of the Justification Form does not guarantee payment for the purchase.

[Purchasing Violation Justification Form](#)

Purchasing Basics

You **MUST** have an APPROVED PO before placing an order. The purchase order process ensures that properly approved funds are available, that all appropriate staff approved the purchase, and that the purchase is legal in all aspects. Exceptions may be granted only in a true emergency when student or staff health and safety must be addressed to prevent harm.

Food-Gratuity

A completed quote sheet should include the delivery and/or tip fee. A TEAMS' requisition should list all the items on the quote sheet and the sheet should be attached to the requisition.

Gratuity should never be more than 18% of the food total. If the delivery fee (or any other fee) is included in the subtotal, you need to back that amount out before calculating the gratuity amount. Gratuity, delivery fees, and any other administration fees should be included on the requisition and invoice. Each should have its own line on the requisition.

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Technology Purchases

All technology purchases require a digital review. These items include software and hardware.

Flash drives and keyboards do not need a digital review. For all technology purchases please follow the following steps:

- Enter SOS Ticket
- **WAIT until ticket is approved** to enter requisition
- Attach **APPROVED email/ticket** to requisition in TEAMS
- Purchasing will not approve the requisition without the email/ticket

Gift Cards/Gift Certificates

Organizations may not purchase or give gift cards/gift certificates. The IRS considers gift cards and gift certificates as cash equivalents. By recognizing the mere definition of a gift card/gift certificate as a cash equivalent these two items are not allowed to be used by organizations as giveaways or incentives. Additionally, distributing gift cards or gift certificates to individuals is considered an individual benefit. Using gift cards or gift certificates as incentives to volunteers, teachers or students (this applies to door prizes, thank you gifts, etc.) also presents the problem of the IRS considering this as compensation. The IRS does not distinguish whether an organization purchases gift cards/gift certificates or they were donated by an individual or company; to the IRS, it is the same. A donated gift card or gift certificate can only be used (1) in a silent auction (not a raffle) or (2) if the organization uses the donated gift card or gift certificate to purchase items that benefit the organization, not individuals.

Amazon Purchases

No department, other than Purchasing, is authorized to place orders with Amazon. This includes reimbursements through petty cash and/or Principal/Director reimbursement. Please go to www.cfbpurchasing.com, find “Amazon Request” for instructions and the online request form.

Any purchase made with Amazon must be approved by and go through the purchasing department.

Types of Requisitions (Purchase Orders)

Helpful hints regarding data entry are provided below after purchase order type explanations. Detailed TEAMS documentation is also provided regarding each type of purchase order in the link below.

[TEAMS Documentation-Requisitions](#)

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Traditional – A traditional requisition is a one-time purchasing document that specifies the goods or services ordered, quantity, pricing and budget code. Funds are encumbered to the specified budget accounts when the requisition is submitted. The purchase requisition is routed through the various levels of authorities for approval before being presented to the Purchasing Department. The Purchasing Department verifies for compliance with bid laws and once approved, the requisition is ready to be created into a Purchase Order.

Project – This type of requisition in TEAMS is commonly referred to as an “Open Purchase Order.” Common vendors used for Project Purchase Orders are Sam’s Club, Lowes, Hobby Lobby, Home Depot, or Kroger. The PO must include an itemized list of what you intend to buy (general descriptions). If it is for an event, you must include the date and purpose of the event. A user encumbers a set dollar amount and once the purchase order is approved, they can make the purchase up to the designated amount. After the purchase, users are required to release funds indicating permission for Accounts Payable to pay invoices and attach a copy of the receipt to the open Purchase Order in TEAMS. POs should be closed and any remaining encumbered funds release after the event. **You MUST NOT EXCEED the amount on the PO. Funds cannot be added to an issued PO.** Project POs for shopping vendors (i.e. Kroger, Sam’s, Hobby Lobby, and Walmart) are one time use only and should be used within 10 days of the event.

Warehouse – CFBISD maintains a warehouse that keeps commonly used items in stock. The warehouse provides users access to goods without having to place orders to an outside vendor. Warehouse orders are routed though the same levels of authorities as other purchase requisitions.

[Accounts Payable Tips – Receiving on a Requisition \(PO\)](#)

Purchasing Manual and Web information

Detailed purchasing information is included in the complete Purchasing Manual posted below.

[Purchasing Manual](#)

The Purchasing web page contains additional information along with a monthly newsletter with very helpful hints, reminders and forms. The web link is provided below.

[Purchasing Web Page](#)

Purchasing Deadlines

Each fiscal year, the District will establish deadlines indicating the last date to enter purchase orders/requisitions, check requests, employee reimbursements and warehouse orders to be included in the current fiscal year’s budget. An updated listing of End of Year Cut Off Dates may be found on the Purchasing Website.

Fiscal Year

The fiscal year begins September 1st and ends on August 31st. All goods received and/or services performed during these dates must be paid or accrued from current fiscal year funds. Goods received and/or services performed but not yet invoiced on August 31st are accrued based on the TEAMS receiving date, released date or event date. Purchase orders, not fulfilled at August 31st, will roll forward to the next fiscal year. Please make every effort to plan accordingly to receive items prior to deadlines.

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Prior year funds are intended for prior year and every effort should be made for activity to occur in the appropriate fiscal year.

[Instructions to End of Year Receiving](#)

Check Requests

Employee and Principal/Director Reimbursements –

Employees are reimbursed in TEAMS through the Employee Reimbursement module. Allowable employee reimbursements include certification fees, registration fees, tuition, travel (In-State and Out-of-State) and Principal/Director reimbursement (**Limit of \$250**). Permission from the Director of Finance should be done **prior** to any principal/director reimbursement purchase. A request form must be signed and submitted with any Principal/Director reimbursement request (link to form below).

Principal/Director reimbursement is available to manage **emergency** situations. Last minute planning of an event is not considered an emergency. **The intent is not to circumvent the procurement laws and/or procedures of CFBISD.** Every effort should be made to utilize the purchase order process prior to direct reimbursement to ensure district compliance.

Any Principal/Director reimbursement check request sent without receiving prior approval will be denied. Amounts exceeding the \$250 limit must receive prior approval from the Chief Financial Officer prior to purchasing items.

[Principal/Director Reimbursement Request Form](#)

Examples of **unacceptable** reimbursement requests:

- Decorations (unless using Sunshine Funds)
- Gift Cards
- Food or gifts for employees (unless using Sunshine Funds)
- Amazon purchases
- Party City and Dollar Tree (only approved vendors should be used) (unless using Sunshine Funds)

Instructions – Employee or Principal/Director Reimbursement

1. In TEAMS choose the header **FIN – Create Employee Advance/Reimbursement Request**
2. **Recipient** – Who is expected to receive the check?
3. **Request Type** – Enter the reason for the reimbursement (avoid using “Refund”)
4. **Supporting Documentation** – For the most part choose **Attached**. *Attach and send hard copy via inter-office mail.*
5. **Reference** – Name of person creating the request.
6. **Justification** – Provide a concise description of the purpose for the reimbursement
7. **Needed by** – Enter today’s date

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Special Notes:

- Make sure you scan and attach (pdf format) all receipts to the check request/employee reimbursement prior to sending the request and back-up to the Business Office through inter-office mail.
- **Receipts must be detailed and original.**
- Employee Reimbursement check requests related to travel require a completed **Travel Voucher** and supporting back-up. Examples of travel are: conference fees, advance deposits for field trips, or any expenses associated with travel such as car rentals, hotel costs, meals, mileage, parking fees. Please see Travel Guidelines (Pg. 42-43) for more information and links to travel forms.

[TEAMS Documentation – Employee Reimbursement](#)

Check Requests (non-travel) - This type of payment request is used to pay vendors for entry fees, admission to camps for students, registration fees, prepayment for hotel cost, parent refunds, athletic officials, membership dues and various other payments to miscellaneous operating costs (refer to chart).

Instructions – Check Requests

1. In TEAMS choose the header **FIN – Check Request – Create** then **Create Check Request**
2. **Vendor** - Tab once to Vendor field entering the vendor # if available or click on the icon on the right side of the cell to enter more information for a vendor.
3. **Remit** –Choose a remittance address where the payment is made payable to. The drop down menu provides additional addresses to choose from. Check invoice for correct remit address.
4. **Supporting Documentation** – For the most part choose **Attached**
5. **Need By** – Enter today's date
6. **Event Date** – Submit the date of the event and location
7. **Need separate check** –Check this box when you prefer that only your payment appear on a single check to the vendor. If not multiple payments from other campuses/department are lumped together on one check.
8. **Invoice Number** – Enter if available. Must use some unique identifier: date, school name, etc.
9. **Amount** – Self explanatory
10. **Description** – You may use same description under the **Justification** area or enter specifics to describe the funds required.
11. **Accounts** – Enter the appropriate account code
12. **Submit** –Click the submit button: the next screen allows you to print a copy of the Check Request just submitted. Be sure to print 2 copies; one is sent to the Business Office with supporting back up, and the 2nd is kept for your campus rec

[TEAMS Documentation- Check Request](#)

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PO vs Check Request/Employee Reimbursement Chart

Chart containing various common expenses utilized at the campus level.

When paying for...	Check Request	Employee Reimbursement	Purchase Order
Catered Food			X
Contracted services and repairs			X
Events/Venues-field trips, banquets, prom, graduation, etc.			X
Payments to athletic officials	X		
Petty Cash replenishment (or cash order done by Accounting)	X		
Postage-adding to meter	X		
Postage-stamps purchased from Office Depot			X
Purchase of supplies, books, and furniture			X
Refunds to parents	X		
Tax refund	X		
Travel			
Airfares-paid in advance by employee		X	
Airfares-paid to Journey House			X
Employee mileage or per diem		X	
Hotel for students	X		
Meals for students-advance to teacher		X	
Membership fees	X		
Membership fees-paid by employee		X	
Registrations	X		
Registrations-paid by employee		X	

Vendors

Approved vendors must be used for all purchases or services unless prior approval from the Purchasing Department has been made. If a vendor cannot be found in TEAMS, a New Vendor Request Form must be completed and submitted through the Purchasing Department website. Each potential vendor must submit a completed W-9. The Purchasing Department must process all potential vendors before being eligible to conduct business in the District.

New Vendor Request

Before requesting a new vendor, look for comparable items/services from current contracted vendor. If vendor is still needed, fill out New Vendor Request (on the purchasing website) and send W-9 to purchasingstaff@cfbisd.edu.

Please remember, no plans should be made with a vendor until they are approved. Finding a contract may take time, please be patient. **We are not able to add a vendor that has not successfully completed a competitive bidding process.**

[W-9 Form](#)

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Vendor Check Processing

Vendor checks will be printed and released on a weekly basis. Generally, checks will be generated on Tuesday mornings. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. All purchase orders and non-travel check requests must be received or released in TEAMS and invoices received by Accounts Payable by **4:00pm on Fridays** to be included on the next week’s check run. Travel employee reimbursements and supporting documents must be submitted to the Business Office by **Tuesday at 4:30PM** before they can be approved for payment on the next Tuesday’s check run. Check requests and employee reimbursements without all the supporting documentation will not be processed for payment and may result in a delay. No exceptions are made to these deadlines without approval of the Director of Finance.

How and when to send to Business Office:

	Send in		Deadline to turn into Business Office:
	Inter-office Mail	Email	
Check Requests:			
<i>non- travel</i>	X		Friday by 4:00pm
<i>travel reimbursements</i>	X		Tuesday by 4:30pm
<i>favors (parent refunds)</i>	X		Friday by 4:00pm
<i>principal reimbursements</i>	X		Friday by 4:00pm
AP invoices		X	Friday by 4:00pm
Utility Invoices		X	Friday by 4:00pm
Student Nutrition Invoices		X	Friday by 4:00pm

Rental of Facilities

District Rentals

Questions regarding renting district facilities should be directed to the Facility Rental Coordinator at 972-968-630. All facility rentals must be authorized through this department. The Rental Request Form must be emailed to rentals@cfbisd.edu 90 days before the scheduled event for any single or multi-facility rental.

[Rental Request Form](#)

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Nancy Watten Technology and Event Center

Questions and requests for banquet hall rentals at the Nancy Watten Technology and Event Center should be directed to the Coordinator at 972-968-4342.

Student Record Subpoenas

Student Record Subpoenas are very unique and we want to make sure these requests are responded to in a uniform way. We want to provide you with a set of clear guidelines to satisfy these requests in the most efficient and correct manner. The District needs to document and track the subpoenas that are received and completed.

If a school is presented with a subpoena for student records, the following procedures will need to be followed:

1. The school will notify the Principal immediately if a subpoena is received by the school in general or directly by a staff member.
2. The school will forward the subpoena for student records to the Records Management Office immediately upon receipt.
3. The Records Management Office logs the subpoena and forwards a copy of the subpoena to legal counsel for review.
4. As the subpoena is reviewed by legal counsel, Records Management begins collecting requested records.
5. Requested records are sent to legal counsel for review.
6. Records Management contacts parent or student if over 18 years of age to notify of subpoena and records requested.
7. Legal Counsel/Records Management Office send requested documents.
8. Subpoena log is updated as complete.

Travel Guidelines

The District will reimburse its employees for reasonable expenses incurred in conjunction with authorized travel after completion of trip. **Employees should be economical in an effort to conserve resources.** Questionable travel will need approval from the CFO. Funding for travel will be provided through an approved budget. Expenses for students and necessary chaperones on club related trips may be paid with Student Activity Funds. Expenses for teachers attending trips as chaperones may be paid with Campus Activity Funds or Student Activity Funds.

[2024-2025 Travel Expenditure Guidelines](#)