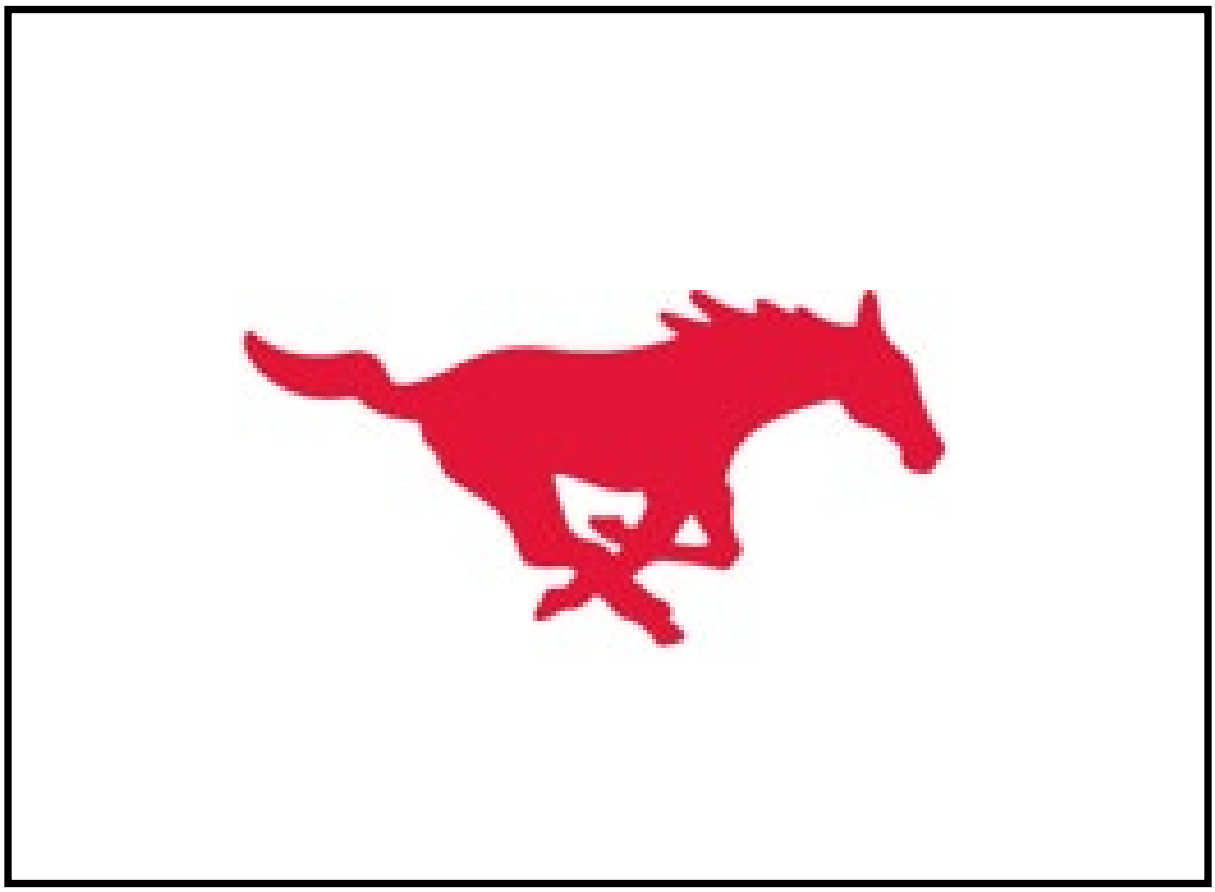
Denver City Independent School District

FISCAL PROCEDURES MANUAL



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DENVER CITY Independent School District

CENTRAL OFFICE / EXECUTIVE CABINET

Superintendent	**Rick Martinez**
Chief Financial Officer	**Kristi Ivy**
Chief Academic Officer	**Taunya Campbell**
Director of Human Resource	**Lisa Robinson**
Director of CTE / Federal Grants	**Elizabeth Calk**
Director of Transportation / Operations	**Zach Duncan**
Finance Specialist	**Ronald Kuehler**

BUSINESS OFFICE STAFF

Accounts Payable Clerk	**Lynette Gonzales**
Child Nutrition Coordinator	**Diana Olivas**
Payroll/Benefits Coordinator	**Maria Garcia**
Office of Supt Secretary & PEIMS	**Esmeralda Rodriguez**
HR Administrative Assistant	**Diane Clark**
Administrative Assistant	**Julie Castillo**

DENVER CITY Independent School District

VISION

DCISD will improve the academic performance of each student.

MISSION

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

BELIEFS

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

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

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

Every student has value and possesses diverse talents and abilities.

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

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

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

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

INTRODUCTION

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

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

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

- Superintendent (oversight, investments, budget, risk management, monitoring of reports)
- Chief Financial Officer (Purchase Approval, Budget, Accounts, Reconcile, audit prep and report review)
- Human Resource Director (Benefits, Salary, Employee Records/Certifications, Hiring/Termination)
- Accounts Payable Clerk (accounts payable, entering invoices, coding expenditures)
- Payroll Clerk (timesheets, payroll, TRS/IRS reports and submissions, payroll deposits, benefits reconciliation)
- Child Nutrition Director (café deposits, ordering for Café program, managing daily operations)
- PEIMS/Office of the Superintendent Secretary (PEIMS Coordinator, other assigned duties)
- Office Assistants (deposits, enter requisitions/coding for purchases, other office duties)

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

Fraud and financial impropriety shall include but not be limited to:

- Forgery or unauthorized alteration of any document or account belonging to DCISD
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, or other DCISD assets, including employee time
- Impropriety in the handling of money or reporting of DCISD financial transactions
- Profiteering as a result of insider knowledge of DCISD information or activities
- Unauthorized disclosure of confidential or proprietary information to outside parties
- Unauthorized disclosure of investment activities engaged in or contemplated by DCISD
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to DCISD
- Destroying, removing, or inappropriately using records, furniture, fixtures, or equipment
- Failing to provide financial records required by state or local entities
- Failure to disclose conflicts of interest as required by policy
- Any other dishonest act regarding the finances of DCISD

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

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

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

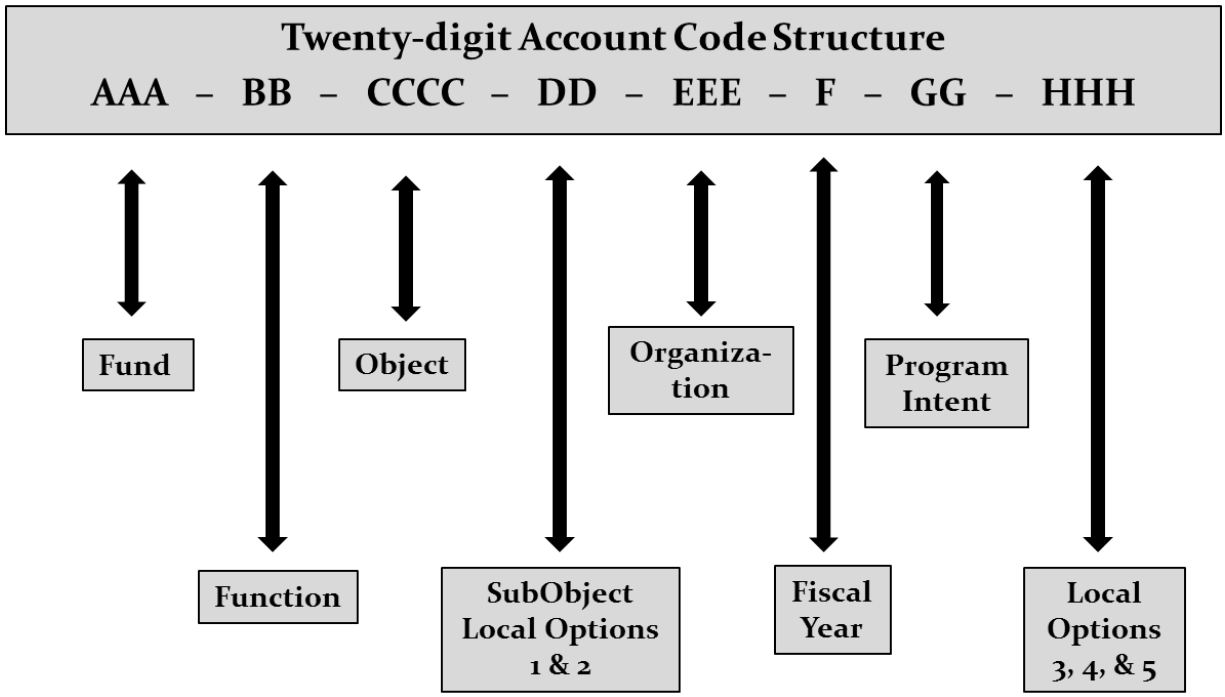
ACCOUNT CODE STRUCTURE AND SYSTEM

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

The sequence of the account code structure is as follows:

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

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



UNDERSTANDING THE ACCOUNT CODES

- As an example, using the accounting code structure, the budget code 199-11-6399-22-001-0-11-0-00 would mean that expenditure is from the general local fund for instructional science supplies for DCHS for the current school year.
- Refer to Exhibit 1—DCISD Account Codes for listing of codes to use for transactions.
- Generally, the campus staff members are concerned primarily with the expense account codes for entering requisitions. The revenue accounts are used for recording athletic and miscellaneous revenues, as well as state and federal revenues.
- See the Budget Amendments section for information regarding the transfer of funds between accounts in the budget.
- For more information regarding explanations for the various budget codes, visit the TEA website (tea.texas.gov). From the TEA home page:
  - Click on Finance and Grants.
  - Under Financial Compliance, click on Resource Guide (FASRG). FASRG = Financial Accountability System Resource Guide.
  - Under Version 19.0 next to Module 1, click on FAR Appendices.
  - It is helpful to download and save the Appendices onto your computer as a PDF file so you can quickly search for items as needed.

ACCOUNTING SYSTEM

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

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

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

CASH & CHECK RECEIPTS

RECEIPT GUIDELINES – ALL STAFF MEMBERS

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

RECEIPT GUIDELINES – INSTRUCTIONAL STAFF / SPONSORS

- **Teachers must submit all funds collected to the campus secretary daily. Money should never be left in the classroom overnight or taken home. Failure to comply with this requirement may result in disciplinary action taken against the employee, including the possibility of the employee having to reimburse the District for any funds lost or stolen while in the employee's custody.** Additionally, when checks are held for an extended period, there is an increased chance of the check being returned for a closed account or insufficient funds.
- **Funds must never be left in an inbox or on someone's desk.** Funds should always be transferred in person from one employee to another employee.
- **Read the Fundraiser section below before starting a fundraiser.**
- Teachers must issue receipts to students or use the Cash Receipts Transmittal Form to record the names of the students and the amount of money for each student as the money is turned in. The Transmittal Form can be used for collection of funds for field trips, athletic uniforms, t-shirt sales, candy/popcorn sales, etc. .
- Indicate the purpose of the received funds on the receipt or transmittal form. (Example: 4th Grade field trip, JH Cheer popcorn sales, etc.)
- **All funds received must be receipted** by using either a pre-printed receipt or the Transmittal Form.
- A receipt copy or original Transmittal Form must be submitted with the funds to the campus secretary. The person submitting the funds must sign either the receipt(s) or the Transmittal Form. The campus secretary creates deposit for all funds collected from the teachers, noting the receipt numbers/transmittal forms submitted with the funds by the teacher. Sponsors may create deposit and turn in to the locked deposit box.
- Teachers must turn in the money themselves and not allow students to take the money to the secretary.

RECEIPT GUIDELINES – CAMPUS SECRETARY/BOOKKEEPER OR SPONSOR

- **The campus secretary or sponsor is responsible for issuing receipts as funds are received and submitting the funds for deposit on a regular basis.**
- The secretary or sponsor must issue a receipt for all funds to the person submitting the money using a pre-printed receipt book issued by the District. The person submitting the funds should be named on the receipt.
- The campus secretary/sponsor and the person turning in funds for deposit should both verify totals at the time the receipt is issued.
- When depositing cash, a deposit slip must be completed that includes:
  - The budget code and account name that is to be credited with the deposits. For example, a deposit to the National Honor Society at the high school account needs to include the account name and account code (865-R-00-6399 58 001 …).
  - The receipt numbers must be included on the deposit slip also. This is to allow for an audit trail. More than one receipt number can be included on the deposit slip. In these types of situations, mark the deposit slip as "Receipt #2801-2814".

DISBURSEMENTS

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

BUDGETS AND BUDGET AMENDMENTS

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

Budgets are not considered to be static and can be adjusted during the year depending on the changing needs of the campuses and departments. Campus/department administrators who manage budgets are allowed to transfer monies within their budget during the fiscal year. Documentation must be kept on file for audit purposes through the software system.

GUIDELINES FOR PROCESSING BUDGET AMENDMENTS

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

CHECK PROCESSING AND DISTRIBUTION

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

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

GUIDELINES FOR DISTRIBUTION OF VENDOR PAYMENTS

Vendor Payments

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

Check Distribution

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

Employee Reimbursements/Travel

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

CONTRACTED SERVICES

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

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

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

Obtained from the vendor:

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

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

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

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

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

CREDIT CARDS

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

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

ALL CREDIT CARDS

For all credit card purchases, the following guidelines apply:

- Obtain prior approval from the campus/department administrator.
- Employees must verify that budgeted funds are available and that the most cost-efficient items are being purchased.
- Cardholders are responsible for the protection of the credit card and must immediately notify the issuing financial institution and the Business Office if the card is lost or stolen.
- Employees who request to use the card are responsible for obtaining **itemized receipts** for items purchased. Employees should make a requisition to *estimate* expenses for purchase or for exact amounts if known prior to use.
- Cardholders are responsible for ensuring that all transactions made with their knowledge are for legitimate school district purposes.
- The Sales Tax Exemption Certification must be presented at the time of purchase to the vendor so that the District is not charged for sales tax.
- Following the purchase, submit the original itemized receipt to accounts payable within three (3) business days.
- The employee will submit the itemized receipt and the purchase order to the Accounts Payable Clerk.
- The reason for purchase must be included with the receipt.
- The receipt should be detailed with the individual items listed on the receipt. The summary credit card receipt that shows only the total amount is insufficient.
- Failure to submit a detailed receipt may result in the employee having to personally reimburse the District for the full amount of the transaction.

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

BUSINESS CREDIT CARD PURCHASES

In addition to the above guidelines for all credit cards, the following are to be followed when using the District's business credit card:

- Cardholders will be held responsible for all purchases made on the DCISD charge accounts.
- District Cards are housed at central office and kept in the vault.
- Employees who want to use the business credit card must obtain approval from the business office (Superintendent, CFO or accounts payable clerk), in addition to the campus/department administrator. PO # required for check out.
- For meal receipts, the roster, the reason for the meal, and the purchase order number need to be submitted with the itemized receipt. The receipt must be submitted to Accounts Payable within three business days.

THRIFTWAY PURCHASE CARDS

In addition to the above guidelines for all credit cards, the following procedures are necessary when using the Thriftway card:

- Employees using a Thriftway card must check out card with a PO # from the business office and then submit itemized receipt and Thriftway card to business office within two business days of purchase. Please include PO # on the receipt.
- Employee must sign Thriftway ticket. Please list organization/dept to charge.
- Non-district employees are not allowed to make purchases at Thriftway on behalf of a district employee.
- All items purchased should be for district use and not personal items.

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

WALMART CREDIT CARDS/SAM'S CLUB PURCHASE (DISTRICT CC)

In addition to the above guidelines for all credit cards, the following procedures are necessary when using the Walmart credit card:

- Enter a requisition in the Purchasing module for the purchase; use an estimated amount if the exact amount is unknown. If using the district credit card, please make requisition payable to U.S. Bank Credit (formerly CITIBANK).
- Ensure the employee going to Sam's has an approved PO and Sam's card from the district.
- Inform the cashier at the beginning of the transaction that the purchase is exempt from sales tax or make sure to click "TAX EXEMPT" order on the monitor or online purchase.

- For online orders, the order confirmation and receipt of merchandise must be submitted to the accounts payable within three business days of pick up in order to complete processing and payment. Order confirmations sent via email should be forwarded to accounts payable.

*In 2025-2026, the district is making a transition to US BANK for our district credit card. Citibank will still be used until a full transition is made.

CROWDSOURCE FUNDING

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

Guidelines for crowdsource funding projects include:

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

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

DONATIONS, GIFTS, AND BEQUESTS

In accordance with Policy CDC (Legal) and (Local), the District may accept bequests or gifts of money or property. The gift becomes the sole property of the District and at the discretion of the Superintendent or designee. In accepting donations, the following criteria are used:

- Have a purpose consistent with District purposes
- Place no restrictions on the school program
- Should not support a program that the Board may be unable or unwilling to continue
- Will not result in inequitable funding, equipment, or resources among schools/programs
- Does not require employment of additional personnel
- Does not require the endorsement of a business product
- Does not conflict with policies or actions of the Board or public law
- Does not require extensive District maintenance

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

For donations of fixed assets, such as equipment valued at or over $10,000 per item, notify the Business Office upon receipt of the donation. Include a full description of the equipment or property, including make, model, serial number, date acquired, and estimated value.

If an employee is requesting a donation from an organization, regardless of amount, the employee must follow the guidelines that are noted in the Grants section of this Manual (p.16).

FISCAL YEAR

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

Items received on or before August 31 will be paid for out of the budget for that fiscal year. For example, an item received on August 31, 2025 will be paid for out of the 2024-2025 fiscal year budget, even though the invoice is received in September. The District is not allowed to engage in "delayed billing" or "fall billing" in order to pay an invoice in the fiscal year following the delivery of goods or services. An item that is received on or after September 1, 2025, will be paid out of the 2025-2026 fiscal year budget, regardless of when the item was ordered. An exception to this may be granted if the item(s) purchased can be proven to be in transit to the District as of August 31. Contact the Chief Financial Officer for additional information about this exception.

Requests for employee reimbursements, travel expenses, and supplemental pay for the fiscal year that is closing need to be submitted no later than the fourth business day in September each year. For example, if an employee attended a conference in August 2025, all receipts and requests for expense reimbursement must be submitted by September 5, 2025. Employees who perform any additional duties for the District during the school year, including summer programs, for which they are to be paid shall follow the deadlines on the Pay Date Schedule.

FIXED ASSETS/INVENTORY ITEMS

Fixed assets, also known as capital assets, are defined as those items having a cost of $10,000 or more per unit and a useful life of more than one year and must be capitalized in accordance with Policy CFB (Local). These items are required to be tracked and recorded in the District's general ledger. Upon purchase, these items are coded with object code 66XX.

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

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

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

FUNDS RECEIPTS AND PROCESSING

CASH AND CHECKS

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

For all cash and checks received, pre-numbered receipts should be issued by the staff member in charge of collecting funds. The principal's secretary or sponsor is generally the person responsible for collecting funds. In her/his absence, the principal will designate a staff member to collect funds. *Cash Transmittal Forms may be used as a form to receipt*

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

When collecting funds, follow these guidelines:

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

Deposit slips are prepared for cash and the deposit slip with the cash are sealed and put in the campus lock box or brought to central office. For checks, the campus/department should submit supporting documentation, such as the cafeteria point-of-sale report or deposit slip with referenced receipt numbers along with the checks. Please email the business office secretary once a drop off occurs. A Deposit Log will record transfer of funds. The designated business office secretary will verify the deposits and then take the deposits to the bank. Deposits are generally picked up twice a week (Tuesday / Thursday) unless contact is made to pick up between scheduled days.

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

ELECTRONIC PAYMENT COLLECTIONS

The District utilizes RevTrack for electronic collection of student cafeteria meal payments. Hometown Ticketing will collect athletic ticketing funds.

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

For additional information and training, contact the Business Office.

GRANTS

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

These guidelines shall be followed for any grant ***or donation*** request that an employee wants to apply for, regardless of dollar amount or the granting entity:

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

The responsibilities for the grant manager and the finance department include but are not limited to the list below.

Grant Manager responsibilities:

- Working cooperatively with the campus administrative staff to ensure that all grant activities are collaboratively planned and appropriate to each campus.
- Providing supporting documentation for budgeted grants funds, including the submission of all grant amendments to the finance department to facilitate budget amendments.
- Assisting the Human Resources (HR), CFO, and Payroll departments with determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related programmatic (evaluation) reports (monthly, quarterly and/or annual).

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

Finance Department responsibilities:

- Assisting the Grant Manager with budgeting grants funds. Preparing and posting the initial budget and all amendments to the general ledger.
- Assisting the Human Resources, Payroll and Grant Managers with determining the payroll distribution code(s) for all grant-funded staff.
- Help prepare all grant-related financial reports (monthly, quarterly and/or annual).
- Preparing all financial records for the annual financial audit and single audit, as appropriate.
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Adjusting the general ledger, as appropriate, after the Grant Manager's reconciliation of the time and effort reports, as appropriate if adjustments are necessary.
- Developing and maintaining all salary schedules to ensure consistency between local and non-local pay rates (Includes base salaries, stipends and extra-duty rates of pay).
- Managing the day-to-day cash needs for grant expenditures and drawing-down cash reimbursements, as appropriate.
- Managing all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles.
- Retaining all financial records for the required length of time (5 years) for audit purposes.
- Managing all fixed assets and ensuring compliance with the inventory and disposition federal guidelines.
- Allowability of costs will include consideration of:
    - Costs must be reasonable and necessary [2 CFR 200.404]

- A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost
- Necessary is defined as costs needed to carry out the grant activities
- Be allocable to Federal awards [2 CFR 200.405]
- Be authorized or not prohibited under State or local laws or regulations
- Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items
- Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- Be accorded consistent treatment
    - A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost
- Except as otherwise provided for in EDGAR, be determined in accordance with generally accepted accounting principles
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation
- Be the net of all applicable credits [2 CFR 200.406]
- Be adequately documented

Human Resources responsibilities:

- Assisting the Grant Manager with the recruitment and hiring of all grant-funded staff
- Ensuring that all grant-funded staff meet the Highly Effective guidelines, as appropriate (and, all state certification requirements)
- Ensuring that all grant-funded staff have a job description with the grant-related duties and funding. (And, that all grant-funded staff sign a job description on an annual basis)
- Preparing any Highly Effective and/or certification reports as required by ESSA
- Maintaining audit-ready HR employee files for financial audit or single audit purposes, as appropriate
- Assisting the Grant Manager with determining the position title, Role ID and other salary information for use in completing the grant application
- Retaining all personnel records for the required length of time (5 years) for audit purposes

Payroll Department

- Maintaining audit-ready payroll employee files for financial audit or single audit purposes, as appropriate
- Assisting the Grant Manager with determining the position title, Role ID and other salary information for use in completing the grant application
- Retaining all payroll records for the required length of time (5 years) for audit purposes
- Assisting the Human Resources & Grants departments with determining the payroll distribution code(s) for all grant-funded staff.

- Receive and review Time and Effort documentation to compare to payroll distribution records.

Procurement Levels and Requirements (see Table in Purchasing section)

DCISD orders limited amounts of goods and services utilizing grant funds. The CFO shall review expenditures from local funds on a monthly and annual basis to monitor whether the district exceeds any "like-item" categories.

***For more information, please see DCISD State-Federal Grants Manual**

HUMAN RESOURCES – NEW EMPLOYEES

Before an individual begins work for DCISD certain processes must be completed in order to remain compliant with federal, state, and local regulations. The District utilizes the Frontline Education Recruiting and Hiring system for application submission. Campus and department administrators review applications and select the candidates they want to interview.

Prior to interviews, the Human Resources (HR) Director performs these steps:

- Verify the Computerized Criminal History (CCH) form is complete.
- Performs background check.
- Reviews certifications and licenses.
- Reviews college hours as listed on application.
- Candidates shall not be interviewed until HR Director notifies the administrator that the candidate has been approved to be interviewed.

After interviews are complete, the campus/department administrator submits the recommendation via contact (email or phone call) to Human Resources and Superintendent. These steps are then followed:

- New Hire Form is submitted in Eduphoria.
- Upload information to State Board for Educator Certification (SBEC). If fingerprinting is necessary, the applicant is notified and is responsible for completing the fingerprinting process.
- Fingerprints are submitted to the FactClearing House for review.
- Salary determination is completed in accordance with the District's hiring scale and Chief Financial Officer provides final salary approval.
- Superintendent provides final approval on hiring or employing the individual.
- The new employee is responsible for submitting TRS Service Records and college transcripts to the Human Resources Director.
- The Human Resources Director provides steps for obtaining a DCISD access badge.
- When applicable, a contract is prepared for signature by both the employee and the Board President.
- Required documents for new employees, such as W-4 and I-9, are processed.
- The Human Resources Director notifies the campus or department administrator that the individual has been approved for employment.

- The Human Resources Director notifies the Technology Department of the new employees so that an email address and technology access can be set up (this may be done through Eduphoria new hire form).

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

INTERNAL CONTROLS

In accordance with Board Policy CAA (Local), a system of internal controls is maintained in order to deter and monitor for fraud or financial impropriety in the District. Internal control means a process designed to provide reasonable assurances regarding the achievement of objectives in:

- Reliability of financial reporting
- Effectiveness and efficiency of operations
- Compliance with applicable laws and regulations

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

Some examples of internal controls include:

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

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

PAYROLL

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

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

NON-EXEMPT EMPLOYEES

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

The Fair Labor Standards Act (FLSA) requires that all time worked by non-exempt employees to be compensated. Overtime should be pre-authorized by the campus/department administrator. However, even if the overtime was not authorized, FLSA requires that the District compensate non-exempt employees for all time worked, either by pay or by compensatory time off. The district shall accrue overtime as compensatory time off. Hours will be checked in December and August to pay out additional overtime owed. Time worked more than 60 hours during the work week is compensated at one and one-half times the employee's standard rate. Supervisors should monitor accumulated hours by non-exempt employees. (Policy DEAB)

Non-exempt employees are obligated to record actual hours worked and understand that in accordance with the FLSA, they are required to record time associated with their duties.

NON-EXEMPT EMPLOYEES – PAYROLL TRUTIME PROCEDURES

DCISD utilizes TruTime for employee timekeeping purposes. Employees shall follow these procedures.

Employee Responsibility:

- Absence submitted in Frontline prior to absence or the day of absence (for substitute).
- Absence submitted into Skyward Employee Access (ALL EMPLOYEES).
- Clock in/out for each shift using TruTime after logging in with your Skyward password.
- Hourly Employees are ***required*** to take a 30-minute lunch break (free from duty).
- Friday of each week - If a punch is missed or needs to be corrected, notify your supervisor and have them make the correction in TruTime.
- Friday of each week - If an absence needs to be corrected or deleted, notify your supervisor.
- Do not clock in early or stay late without prior approval from your supervisor.
- Notify your supervisor, if you need to leave early for the day. Employees must sign out when leaving dept (i.e. personal errands) and clock out during this personal break.

TRUTIME Supervisor Responsibility:

- Adjust Leave and TruTime according to employee's discussion/email to supervisor on reason time/leave is incorrect.

- Monday of each week - Verify hours for the week (40 hours), any overtime submitted, and if hours/leave is missing adjust, then submit the TruTime records for payroll.
- TruTime will retain all transactions and records.

EXEMPT EMPLOYEES

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

ABSENCES

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

TIMELY SUBMISSION OF RECORDS

Employees shall submit time and absence records by the deadline on the Pay Date Schedule. This deadline ensures accurate reporting of employee wages to the Teacher Retirement System. It is not acceptable for employees to withhold timesheets for an extended period of time. For employees who do not submit time records by the deadline, the Chief Financial Officer or designee will contact the employee's supervisor/manger. Changes for direct deposit instructions and payroll withholding must also be submitted by the deadline on the Pay Date Schedule.

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

LEAVE CALCULATION AND FINAL PAYCHECK

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

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

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

CHANGE FUNDS

Campuses and activity groups are allowed to have change funds to allow for making change when collecting fees or for concession stands. The campus principal or sponsor is responsible for these funds.

The following guidelines are to be followed regarding change fund accounts.

- Funds will be requested by a requisition (call business office for account).
- Funds will be recorded in a logbook located at central office.
- Funds must be kept securely locked when not in use.
- Funds will be returned after completion of activity or at the end of the year for campuses.
- Funds should be counted and reconciled to the starting balance on a monthly basis, or when there is a change in personnel handling the account.
- Funds cannot be loaned to anyone from this fund account.
- Change funds that are requested for a fundraiser event should be turned in for deposit after the fundraiser is completed. The change fund should not be kept for a future event or used by another campus/student activity.
- Change funds should not be commingled with other monies, such as yearbook or popcorn fundraiser sales.
- Change funds are subject to periodic audits by the Business Office.

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

In the event a campus/department no longer needs the change funds, contact the business office in order to close the account properly. In the event of the theft of cash or checks, the campus Principal and Chief Financial Officer must be notified immediately and written statements submitted regarding the incident.

**The district does not use the change fund as a normal petty cash fund to make small purchases. Petty Cash used to make purchases requires strong documentation, therefore, DCISD chooses not to make purchases with petty cash. All purchases need to be made using PURCHASING procedures.

PURCHASING

In order to provide goods and services for our students and staff, purchases must be made on behalf of the District. These purchases must be made in compliance with applicable federal and state laws, as well as DCISD Board policies and procedures. The primary Board policies governing purchases are found in the CH series of policies, including:

- CH (Legal) and (Local) – Purchasing and Acquisition
- CHE (Legal) – Purchasing and Acquisition – Vendor Disclosures and Contracts
- CHF (Legal) – Purchasing and Acquisition – Payment Procedures

- CHG (Legal) – Purchasing and Acquisition – Real Property and Improvements
- CHH (Legal) – Purchasing and Acquisition – Financing Personal Property Purchases

Employees involved in the purchasing process need to be familiar with the ethics involved with purchasing. A good resource for information is Section 5.2 of the FASRG Module 5: Purchasing. Areas to consider include:

- Know and obey the letter and spirit of law governing the purchasing function and remain alert to the legal ramifications of purchasing decisions.
- Avoid the appearance of unethical or compromising practice in relationships, actions, and communications.
- Refrain from any private business or professional activity that would create a conflict between personal interests and those of your employer.
- Refrain from soliciting or accepting money, loans, credits, discounts, gifts, entertainment, favors, or services from present or potential suppliers.
- Do not accept any gift unless allowable by district policy (less than $50-DBD legal/local).
- Handle confidential or proprietary information with due care and proper consideration of ethical and legal ramifications and governmental regulations.

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

Purchases valued at $100,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the District. These methods include competitive bidding, competitive sealed proposals, requests for proposals, interlocal agreements, and the formation of a political subdivision corporation. Single budgeted purchases of goods or services that cost $100,000 or more require Board approval before a transaction may take place unless the purchase is made through a cooperative or state purchasing program. These cooperative purchases must be reported subsequently to the Board. State law allows the District to select the vendor that provides the best value for the District, which may or may not be the lowest bidder.

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

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

Approved Purchasing Cooperatives:

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

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

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

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

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

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

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

DENVER CITY ISD - PURCHASING LEVELS AND REQUIREMENTS					
Purchase Amount	**Support Required**	**Additional Forms**	**RFP/RFQ***	**Board Approval**	**Advertising**
Purchases with State and Local Funds					
Purchases less than $100,000	1 Quote Minimum 2-3 Quotes preferred for purchases between $10,000 and $99,999	Not Required	Not Required	Not Required	Not Required
Purchases $100,000 and over	Competitive Procurement per TEC 44.031; See also Board Policies CH (Legal) and CH (Local)	Bid or Proposal Tabulation Form; if using Board-approved purchasing cooperative, need cooperative quote.	Required unless utilizing a Board-approved purchasing cooperative	Required unless utilizing a Board-approved purchasing cooperative	Required unless utilizing a Board-approved purchasing cooperative
Sole Source Purchase $100,000 and Over	1 Quote	Sole Source Documentation; Attorney Review Recommended	Not Required	Required	Not Required

Purchases with Federal Grant Funds					
Purchases less than $100,000	1 Quote Minimum 2-3 Quotes preferred for purchases between $10,000 and $99,999	Not Required	Not Required	Not Required	Not Required
Purchases $100,000 and Over	Competitive Procurement per TEC 44.031; See also Board Policies CH (Legal) and CH (Local)	Bid or Proposal Tabulation Form; if using Board-approved purchasing cooperative, need cooperative quote. See additional information in Notes.	Required unless utilizing a Board-approved purchasing cooperative	Required unless utilizing a Board-approved purchasing cooperative	Required unless utilizing a Board-approved purchasing cooperative
Sole Source Purchase $100,000 and Over	1 Quote	Sole Source Documentation; Document Justification; Attorney Review Recommended	Not Required	Required	Not Required
* RFP = Request for Proposals; RFQ = Request for Qualifications					
Notes: For purchases with federal funds $100,000 and over from a cooperative and obtaining only one quote, must verify the cooperative follows the most restrictive federal procurement process. Per 2 C.F.R. §200.318(e): "(e) To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal Government, the non-Federal entity is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services. Competition requirements will be met with documented procurement actions using strategic sourcing, shared services, and other similar procurement arrangements."					

GUIDELINES FOR REQUISITIONS/PURCHASE ORDERS

- **Purchases on behalf of the District shall be made via an approved purchase order.**
- **Unauthorized purchases may result in disciplinary action taken against the employee for not following established procedures, including the possibility of the employee having to pay for the purchase personally.**
- **If there is an immediate urgent need to order items without the use of a purchase requisition and approved purchase order, then a requisition must be entered in SKYWARD within three business days after the order is placed to encumber the funds. This includes all verbal, email, and online orders.** The Business Office will monitor the dates of approved purchase orders and invoices to ensure procedures are being followed. Frequent occurrences of noncompliance with procedures will be discussed with the appropriate employee, or campus/department administrator(s).
- Allow sufficient time for the approval process of purchase requisitions. Campus requests require principal approval; department requests require supervisor approval. These approvers are expected to review requisitions on a timely basis. Final approval for all purchase requisitions comes from the Chief Financial Officer, who reviews requisitions on a timely basis.

- An "open" purchase order may be issued to a vendor that the District will be utilizing frequently throughout the year to expedite purchasing. The open purchase order will cover a specific time period, such as a month, a semester, etc. Examples of open purchase orders include:
    - Supplies for maintenance, transportation, or technology departments
    - Monthly services, such as copier payments, pest control, etc.
    - Routine services, such as background checks, employee drug testing, etc.
- A copy of the approved purchase order needs to be sent to the vendor, indicating the authorization for the purchase.
- If the purchase is being made on the telephone or online, provide the purchase order number to the vendor so that it can be recorded on the invoice.
- In the event that a purchase order was not issued, a Payment Authorization (PA) form should be used to provide documentation that the purchase was for district-related goods and/or services. These types of transactions ***must*** have supervisor approval and should be rare in occurrence. The PA form is available from the Business Office.
- A District credit card can be checked out and used for meal purchases for staff meetings or other similar events with an approved purchase order.
- Purchase orders over $100,000 that are not through an approved purchasing cooperative require prior Board approval and requests should be submitted to the Chief Financial Officer at least ten business days before the Board meeting for review.
- Purchases over $100,000 through an approved purchasing cooperative must be reported to the Chief Financial Officer for required subsequent reporting to the Board.
- Generally, two or three quotes should be obtained for individual items over $10,000. Exceptions to this requirement occur when the purchase is from an approved purchasing cooperative.
- Ensure sufficient funds are in the account code(s) to cover the entire cost of the purchase order. A budget amendment should be processed to transfer funds if sufficient funds are not in the account code prior to purchase.
- When food is purchased for a staff meeting, an attendee roster or sign-in sheet needs to be submitted as supporting documentation with the food invoice. Expenses should be reasonable and not exorbitant. Grant funds should not be used for these types of food purchases. Appropriate funds for food at meetings include Fund 199, Fund 461, and with student approval, Fund 865.
- Coaches must submit roster and itemized food receipt when feeding teams. Coaches need to sign off that all students received meal.
- Ensure that the vendor has a Sales Tax Exemption form so that sales taxes are not charged to the District.
- Include any shipping and handling charges in the purchase requisition. It is acceptable to enter estimated shipping charges if the exact amount is unknown.
- Employees are not allowed to purchase supplies or equipment for personal use through the District's purchasing system.
- If a purchase requisition/order needs to be modified or cancelled, contact the Chief Financial Officer.

GUIDELINES FOR ENTERING REQUISITIONS

- Before creating a requisition, please check to make sure you have an updated catalog, pricing, and vendor "remit to" address. It is recommended to contact the vendor to verify current pricing and shipping charges. There may be additional discounts for large quantity purchases. Updated w9 can help with verification.
- Enter the following information in the appropriate cells in the Enter Requisition section of the SKWARD Purchasing Module:
    - Shipping Address
    - Order for (be specific as to employee/group requesting or receiving goods/services
    - Reason (See below)
    - Vendor name
    - Vendor number
    - Campus/Department
    - Bid number/Coop # (if applicable)
    - Catalog number
    - Description
    - Unit of issue
    - Price
    - Quantity
    - Commodity Code
    - Discount % or amount
    - Freight/Shipping amount
    - Status
    - Additional description information
- Be specific for the Reason. Examples: For supplies – type, campus grade level or department, athletic sport, event date, etc. For travel, see information in Travel section.
- Input the appropriate budget account code.

GUIDELINES WHEN MERCHANDISE IS RECEIVED

- When the order arrives, review the packing slip and ensure items listed have been received.
- If any items are missing, note it on the packing slip and contact the vendor. Record all pertinent information, such as name of person contacted, date, expected delivery date of missing items, etc.
- Sign and date the packing slip. If no packing slip, please email accounts payable to verify receipt of items. Forward to the Accounts Payable Clerk with the PO # within two business days of receipt or merchandise.
- If the order is complete, forward invoice or receipt to AP clerk with PO # and "order complete and ready to pay". This will allow the Accounts Payable Clerk to finalize payment to the vendor and liquidate the purchase order.
- Notify the Accounts Payable Clerk if any back orders are expected with the order. Please let accounts payable know when a partial order is received vs a completed order.
- If the invoice is included with the items or is mailed to the campus/department, forward it to the Accounts Payable Clerk within two business days of receipt. If there is a pricing discrepancy on the invoice when compared to the purchase order, note it on the invoice and contact the vendor. Record all pertinent information, including name of person contacted, date, and how the discrepancy was resolved.
- If the invoice includes sales tax and the campus/department has contacted the vendor about a sales tax refund, notify the Accounts Payable Clerk of the requested refund.
- ***Price quotes and order slips*** are not the same as an ***invoice***. For proper audit documentation purposes, the District must utilize an invoice to process payment. Invoices are reconciled with the vendor's monthly statement for accuracy.

- For Amazon purchases, there should always be a packing slip/proof of delivery and an invoice. The campus/department/employee **must notify** accounts payable when order is received and ready to be paid.
- It is the campus/department's responsibility to submit both the packing slip and invoice to the Business Office in order to process payment.

GUIDELINES FOR MERCHANDISE THAT NEEDS TO BE RETURNED

- Contact the vendor for authorization to return merchandise. Be sure to write down the name of the contact person, phone number, date, and any authorization numbers. Retain a copy of the list of the items returned.
- When the merchandise is returned, obtain shipping information from the carrier, such as UPS or FedEx. Record the date the merchandise was returned and the address where it was shipped.
- Notify the Accounts Payable Clerk that merchandise has been returned. Be sure to include the purchase order number and the above information.
- Forward any credit memos received at the campus/department to the Business Office-Accounts Payable Department.

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

GUIDELINES FOR USING THE PAYMENT AUTHORIZATION FORM

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

- Complete all sections of the PA form.
- Attach all supporting documentation, such as an invoice.
- Obtain campus/department administrator approval and forward all documents to the business office.
- A requisition must still be submitted, with attached PA, two days after purchase.
    - The form will be processed for payment pending approval from the Superintendent or CFO.

GUIDELINES FOR EMPLOYEE EXPENSE REIMBURSEMENTS

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

- Prior approval from the campus/department administrator is needed when an employee purchases items for the District. These types of situations should not occur frequently. Employees should utilize standard procurement methods.
- If an employee purchases items for the District without prior approval, the employee's request for reimbursement is subject to denial.

- For any employee reimbursements that are not related to travel and are over $200.00, the employee's supervisor needs to provide a statement explaining why the standard purchasing requisition / purchase order system was not utilized.
- Any sales tax paid will not be reimbursed, except for those charged on restaurant meals incurred while travelling. Prior arrangements should be made when dealing with caterers for school functions to avoid being charged sales tax.
- Employee requests for expense reimbursement need to be approved by the employee's immediate supervisor. Expense reimbursements will also be reviewed for accuracy and adequate documentation by the Accounts Payable Clerk and the Chief Financial Officer.
- Reimbursements for meal expenses need to include the names of the persons at the meal and the reason for the meal. Include the meeting roster or sign-in sheet when submitting the food receipt/invoice. Gratuities for meals will be reimbursed, provided they do not exceed 15 percent of the cost of the meal. Sales tax on restaurant meals will be reimbursed. The amount of tips that will be reimbursed to the employee will be based on the *pre-sales tax amount*.
- Detailed receipts are required for all reimbursements. A credit card receipt showing only the amount of the purchase is not acceptable documentation and if submitted, will result in the employee not being reimbursed for the expense.
- Tape receipts to a separate piece of paper in chronological order and submit for reimbursement. Do not overlap receipts when taping them to the paper. Taping the receipts allows the business office to scan invoices for digital recordkeeping.
- Do not use a highlighter on submitted receipts/invoices. The highlight ink tends to erase the print ink on the receipt.
- **For budget management purposes, expense reimbursements shall be submitted within thirty (30) days after the activity or expense occurred.** For employees who withhold reimbursement claims for multiple months, the Chief Financial Officer will contact the employee's supervisor.
- The district will issue a check for reimbursement.

RECORDS MANAGEMENT

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

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

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

Activity Account records for storage on the campus for one (1) fiscal year, then submit the remaining records for retention.

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

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

REFUNDS

Occasionally it is necessary to refund money to an individual for a fee or fine. An example would be a student who paid for a lost book but then found the book. In these instances, the Payment Authorization (PA) form should be completed and submitted. The PA form should include supporting documentation that the refund is warranted, such as a copy of the receipt issued when the student paid for the lost book. The PA form is submitted to the Accounts Payable Clerk. The following is needed in order to process the refund:

- Name of person the refund check will be issued to
- Current mailing address (indicate on PA if check will be picked up)
- Reason for refund
- Original account code (from when the fine or fee was paid)

CAFETERIA ACCOUNT REFUND / TRANSFER REQUEST

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

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

RETURNED CHECKS

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

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

SALES AND HOTEL OCCUPANCY TAXES

TAX EXEMPTIONS

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

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

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

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

SALES TAX COLLECTION

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

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

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

Additional information regarding sales tax can be found at the State Comptroller's website:

- Sales and Use Tax - http://www.window.state.tx.us/taxinfo/sales/
- School Fundraisers - https://comptroller.texas.gov/taxes/publications/94-183.php

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

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

SURPLUS PROPERTY

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

TRAVEL

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

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

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

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

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

TRAVEL GUIDELINES - GENERAL

- Submit the Overnight Travel Authorization Form as soon as possible when the employee knows that travel will occur (at least 10 days prior to travel)
- Include all pertinent information, such as the name and dates of conference, location (city/state), conference registration form and agenda/schedule, airfare/district car information, lodging information, etc. with the Overnight Travel Authorization Form.
- If there is no registration form, then submit documentation (such as an email message) that provides information regarding the travel event, including dates and amounts.
- The amounts requested for travel expenses should be entered in the SKYWARD Purchasing in order to encumber the funds.

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

TRAVEL GUIDELINES – TRANSPORTATION/MILEAGE

- Travel to and from the conference shall be conducted via the most economical method. When driving to conferences, employees need to submit an Eduphoria Form for a District Vehicle to see if a district vehicle is available for the trip and then reserve the vehicle for use. Airfare will be paid at the coach rate. If it is more economical for the employee to fly, the employee should provide documentation.
- If no district vehicle is available, mileage will be reimbursed at the state-approved mileage rate. Generally, the starting point will be the district's address. For example, if an employee is leaving from home and the home address is closer than the District's address, the employee's home address will be utilized as the starting point. Contact the Business Office if a starting point other than the District office is being requested. Include a print-out from a website such as Google Maps to verify mileage for travel outside of Yoakum County.
- When two or more employees are driving to the same event, they are expected to travel together. "Four-Per-Car-Rule" states that if 4 or fewer employees travel on the same itinerary, only one may be reimbursed for mileage. (Texas Government Code, Section 660.044)
- If there are extenuating circumstances that require an employee to travel separately, prior approval must be obtained in order to receive full mileage reimbursement. If employees choose to travel separately and it is not approved in advance, the mileage expense will be split among them.
- For taxicabs, ride share, or shuttle services, obtain a receipt. It is permissible for the receipt to include a minimal gratuity.
- Valet parking will be reimbursable only if self-parking at the hotel was not available.
- The maximum reimbursement for airport parking will be at the long-term parking lot rate.

TRAVEL GUIDELINES – LODGING

- Employees may stay at the conference hotel for safety and convenience purposes. If the conference hotel is not available, employees shall find a hotel that has a rate at the state rate. The business office makes all hotel reservations. Rooms will be reserved at the best rate. Employees will share a room when traveling together.
- Employees who want their own room will book on their own. Reimbursement is at the district's discretion and will only be at a single room rate for up to the GSA allowable per diem.
- Hotel reservations will be made by the business office and need to be made directly with the hotel and not through a third-party online booking site. Third-party sites (such as Expedia, Orbitz, Hotels.com, etc.) are unable to adjust or refund state sales taxes. Additionally, these sites often require payment at time of booking and the room is booked on a non-refundable rate basis, which means if the employee is unable to attend the conference, there is no refund for canceling a hotel room even if canceled in advance of the event.

- When reserving a room directly with the hotel, be aware of any special rates that are nonrefundable upon cancellation. It is best to reserve a room with a no-cost cancellation option in the event the employee is unable to attend the conference.
- Employees are allowed to stay at alternative lodging such as a VRBO, Airbnb, or RV park provided that documentation is submitted that the total cost for this type of lodging is equal to or less than the conference hotel. The district shall not be responsible for any damage at the alternative lodging. The District will not pay state tax on these bookings.
- Accounts payable will book the lodging/hotel using the District credit card and will file a credit card authorization form for the employee.
- For hotels in Texas, take the Hotel Occupancy Tax Exemption form to the hotel so that state taxes will not be charged. The District is not exempt from local city taxes. In addition, the Sales Tax Exemption form is to be used for taxes on parking fees at the hotel.
- When the requirements for federal or state grant funds limit the amount of funds to be paid for a conference hotel, local funds may be used to supplement the difference.
- Submit the hotel receipt (obtained after hotel stay) to accounts payable. The hotel reservation information is not sufficient documentation.
- Gratuities to hotel housekeeping staff will not be reimbursed.

TRAVEL GUIDELINES – MEALS

- Employees will receive a per diem allowance for meals when traveling overnight and there are no students on the trip. When receiving a per diem allowance, the District credit card shall not be used to pay for meals. Currently, DCISD pays $59 per day with 75% on the first and last day of travel.
- It is not necessary to present the sales tax exemption form for meals purchased while on school trips. The Texas Administrative Code §3.322(g)(6) states "A person who travels on official business for an exempt organization must pay sales tax on taxable purchases whether reimbursed on a per diem basis or reimbursed for actual expenses incurred." DCISD is considered an exempt organization.
- The per diem allowance will be made payable via check upon submission of the completed Travel Authorization Form in Eduphoria and approved purchase order.
- For per diem allowances, completed Authorization Forms and purchase requisitions must be submitted no less than ten business days prior to travel. It is the employee's responsibility to ensure that the Business Office has information submitted timely for a check.
- The meal per diem rates is $59 per day, with 75% allowed on first and last day of travel.
- When a meal is being provided by the hotel (example: breakfast) or as part of the conference, the per diem allowance will be adjusted accordingly pursuant to district rates.
- For the first and last day of travel, the employee's meal per diem will be at a ¾ rate. Employees must submit the conference agenda with the Travel Authorization form. As with mileage, generally the District office will be considered the starting and ending point when determining departure and arrival times.
- It is the employee's responsibility to **report** any meals that are being provided to them at the conference so that the per diem allowance can be adjusted. **Accepting District funds for a meal when one is being provided to the employee from an outside source shall be**

considered a violation of the Educators' Code of Ethics and the employee will be subject to appropriate disciplinary action(s).

- The Employee certifies the costs incurred are true and correct by submitting the Travel Settle-Up form.
- When no overnight travel is involved, meals will not be reimbursed.

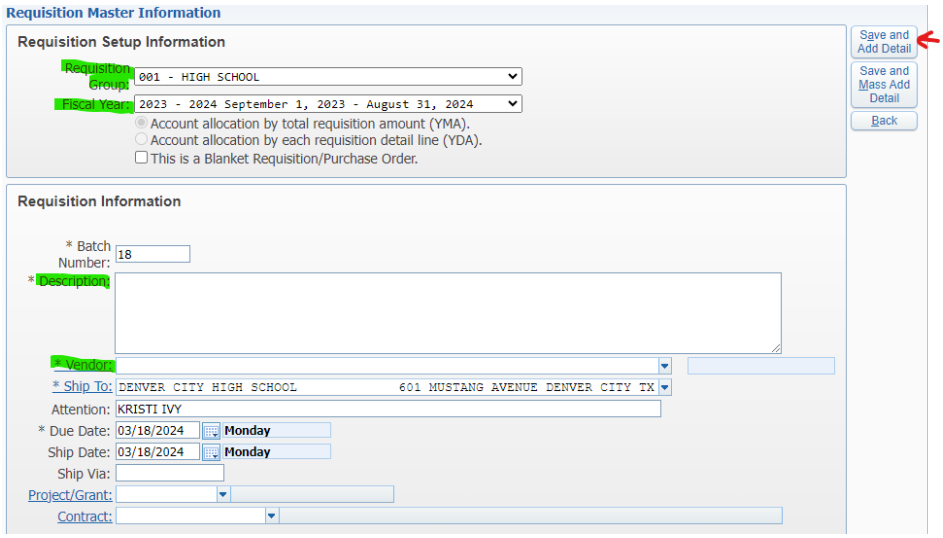
TRAVEL GUIDELINES – STUDENTS

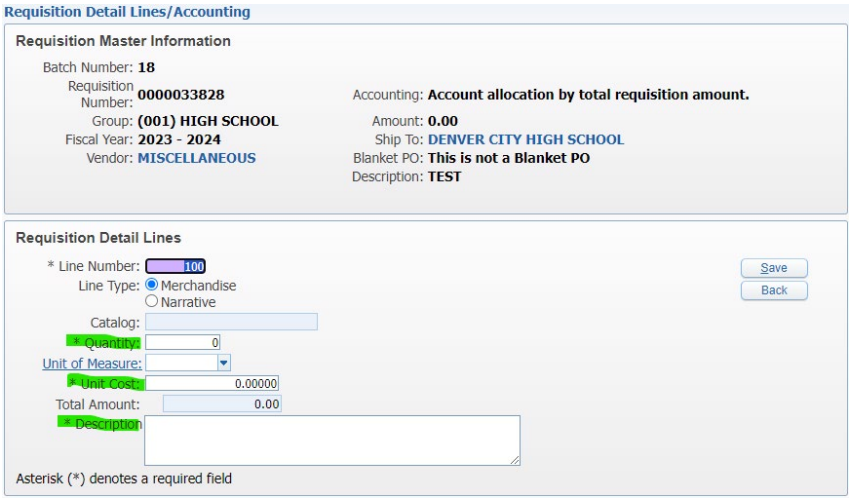
- Submit an Overnight Travel Authorization form with student roster for the hotel and meals. Purchase requisitions should also be submitted to encumber funds.
- Submit supporting documentation for the hotel to the business office, including names of students and reason for trip.
- Amounts for student meals should be reasonable and cannot exceed the daily amount allowed by the district ($12 per person per meal | State Competitions Rate will be at $16 per person per meal)
- Generally, POs are used for meal purchase if prior restaurant agreements have been made. Lists of restaurants who accept PO can be provided at the business office.
- The District credit card can be assigned to the employee for meals for the students and the teacher accompanying the students, if a PO cannot reasonably be used.
- Itemized receipts must be obtained for all meals.
- All receipts should be itemized and a roster of those in attendance at the meal shall be included with the receipt.

TRAVEL GUIDELINES – ENTERING REQUISITIONS

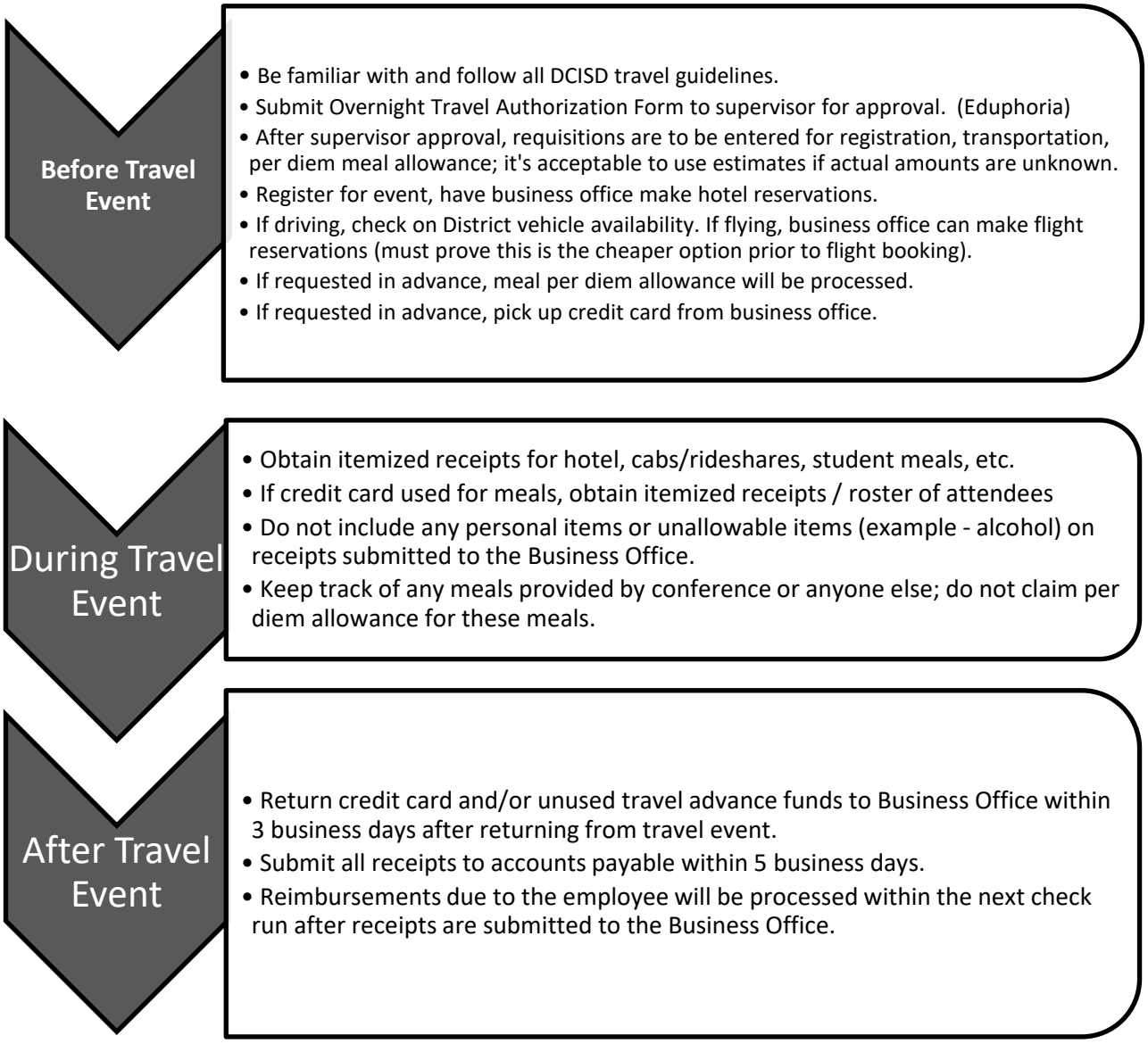
When entering a requisition for a travel event, such as conference/workshop registration, employee per diem, etc., include the following information in the appropriate sections.

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





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


Before Travel Event
• Be familiar with and follow all DCISD travel guidelines.
• Submit Overnight Travel Authorization Form to supervisor for approval. (Eduphoria)
• After supervisor approval, requisitions are to be entered for registration, transportation, per diem meal allowance; it's acceptable to use estimates if actual amounts are unknown.
• Register for event, have business office make hotel reservations.
• If driving, check on District vehicle availability. If flying, business office can make flight reservations (must prove this is the cheaper option prior to flight booking).
• If requested in advance, meal per diem allowance will be processed.
• If requested in advance, pick up credit card from business office.
During Travel Event
• Obtain itemized receipts for hotel, cabs/rideshares, student meals, etc.
• If credit card used for meals, obtain itemized receipts / roster of attendees
• Do not include any personal items or unallowable items (example - alcohol) on receipts submitted to the Business Office.
• Keep track of any meals provided by conference or anyone else; do not claim per diem allowance for these meals.
After Travel Event
• Return credit card and/or unused travel advance funds to Business Office within 3 business days after returning from travel event.
• Submit all receipts to accounts payable within 5 business days.
• Reimbursements due to the employee will be processed within the next check run after receipts are submitted to the Business Office.

UNAUTHORIZED USE OF CARD AND CONSEQUENCES

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

LOST OR STOLEN CARDS

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

VENDORS

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

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

Conflict of Interest

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

GLOSSARY OF ACRONYMS
COMMONLY USED IN SCHOOL DISTRICTS

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

GLOSSARY OF ACRONYMS
COMMONLY USED IN SCHOOL DISTRICTS (Continued)

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

GLOSSARY OF ACRONYMS
COMMONLY USED IN SCHOOL DISTRICTS (Continued)

GOVERNMENTAL AGENCIES AND PROFESSIONAL ORGANIZATIONS

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

EXHIBITS

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

Funds:

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

Functions:

Instruction and Instructional-Related Services	
11	Instruction (Includes Instructional Textbooks)
12	Instructional Resources & Media Services
13	Curriculum Development & Instruct Staff Dev/Inservice
Instructional and School Leadership	
21	Instructional Leadership
23	School Leadership (Campus)
Support Services - Student	
31	Guidance, Counseling & Evaluation Svs (Includes Diags)
33	Health Services (Nurses/Nurses Aides)
34	Student Transportation
35	Food Services
36	Cocurricular/Extracurricular Activities
Other Functions	
41	General Administration
51	Facilities Maintenance & Operations
52	Security & Monitoring Services
53	Data Processing Svs (Tech, unless used by 1 Function)
61	Community Services
81	Facilities, Acquisition, and Construction
91	Contracted Instructional Services btw Public Schools

Objects:

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

Objects: *(Continued)*

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

Sub-Objects:

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

Organizations:

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

Fiscal Year:

0	Current Year *

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

Program Intent Codes:

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

DENVER CITY ISD
CASH RECEIPTS TRANSMITTAL FORM

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

DATE _____ **TEACHER** _____

GRADE/CLASS/ORG _____ **PURPOSE OF FUNDS** _____

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

_____
TEACHER SIGNATURE

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

_____
RECEIPT NUMBER (FROM PRINCIPAL'S OFFICE)

_____
ACCOUNT CODE

DENVER CITY ISD

Deposit Worksheet

ORGANIZATION NAME & FUNDRAISING ACTIVITY

Deposit Into: ☐ Budget (GenOp: 181/199)
☐ Activity Fund (461/865)

CR # _____
(office use only)

DATE

CURRENCY		
	# of each	Total
1.00		-
2.00		-
5.00		-
10.00		-
20.00		-
50.00		-
100.00		-
TOTAL CURRENCY		-

COINS		
	# of each	Total
0.01		-
0.05		-
0.10		-
0.25		-
0.50		-
1.00		-
TOTAL COINS		-

TOTAL CASH	-

Signature #1

Signature #2

CHECKS		
Check #	Check Writer	Amount
TOTAL CHECKS		-

TOTALS	
CASH	-
CHECKS	-
TOTAL DEPOSIT	-

DEPOSIT DESCRIPTION

DENVER CITY Independent School District

2025-2026
PAY DATE SCHEDULE

PAY PERIOD	DATA SUBMISSION DEADLINE ~ 4 PM	PAY DATE
AUG 4 – AUG 30, 2025	9/5/2025	SEPTEMBER 19, 2025
AUG 31 - SEPT 27, 2025	10/3/2025	OCTOBER 20, 2025
SEPT 28 – NOV 1, 2025	11/7/2025	NOVEMBER 20, 2025
NOV 2 – NOV 29, 2025	12/5/2025	DECEMBER 19, 2025
NOV 30 – JAN 3, 2026	1/9/2026	JANUARY 16, 2026
JAN 4- JAN 31, 2026	2/6/2026	FEBRUARY 20, 2026
FEB 1 – FEB 28, 2026	3/6/2026	MARCH 20, 2026
MAR 1 - MAR 28, 2026	4/3/2026	APRIL 20, 2026
MAR 29-MAY 2, 2026	5/8/2026	MAY 20, 2026
MAY 3 – MAY 30, 2026	6/5/2026	JUNE 18, 2026
MAY 31 -JUNE 27, 2026	7/3/2026	JULY 20, 2026
JUNE 28 - AUG 1, 2026	8/7/2026	AUGUST 20, 2026

Hourly employees shall submit timesheets WEEKLY and/or time records and any changes in employees' payroll, such as bank depository, deductions, etc. by the data submission deadline.

Time sheets shall not be held from timely submission.

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

DENVER CITY ISD ACCOUNTS PAYABLE CHECK RUN SCHEDULE* | 2025 to 2026

Sep 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Oct 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Nov 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Dec 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Jan 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Feb 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

Mar 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Apr 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2026						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Jun 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Jul 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Aug 2026						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

*ALL DATES ARE SUBJECT TO CHANGE

INVOICES NEED TO BE TURNED IN BY THIS DATE TO BE INCLUDED IN THE WEEKLY CHECK RUN

DUE DATE: When submitting an item for payment, the invoice/receipt MUST be attached to the email and sent to accounts.payable@dcisd.org with your Purchase Order number and "READY TO PAY" in the subject line. All items will need to be submitted by the dates in RED to ensure your request is included in the next available check run. (Items include: Purchase Orders, Check Request, Invoices, Receipts, Travel Reimbursements etc.)

CHECKS WILL BE PRINTED AND RELEASED BY 4:00 PM ON THIS DATE

If you are needing to pick up a check or make special arrangements, please send an email to accounts.payable@dcisd.org.

HOLIDAY / OUT OF OFFICE

MAY 8, 2026 is the last day to enter a purchase order in SKYWARD for the remaining 2025-2026 fiscal year. If you miss this cutoff date, you must contact your supervisor for further direction. All transactions that occur in JUNE, JULY, and AUGUST 2026 will need an open purchase order. (i.e. start-up purchases, travel, etc.) The new fiscal year budget will begin September 1, 2026.