

Gainesville ISD



Fiscal Manual

2025-2026

Process Documentation, Ownership, Management, and Improvement will all be addressed through the fiscal manual. Each section will be listed in the table of contents. Each section will be detailed to give the employee specific instructions on all business office procedures and expectations.

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Accounting

Gainesville Independent School District follows certain methods and procedures of accounting for revenues and disbursements as required by Texas Education code §23.48(a). These methods and procedures are outlined by TEA [*Financial Accounting Resource Guide*]. The business operations of the district are under the direction of the superintendent.

The district contracts with Region XI Education Service Center for TxEIS online software which record all revenues realized and all expenditures made during the fiscal year.

Records include a statement showing total receipts from each fund, itemized according to source; total disbursements, itemized according to the nature of expenditures; and the balance on hand in each fund. The records are kept in the business office under the direction of the Finance Director.

An audit report of the revenues and expenditures for the preceding fiscal year is filed with TEA. The report of revenues and expenditures includes management, cost accounting, and financial information necessary for monitoring and determining education costs by campus and program.

The financial statement is submitted to the district's daily newspaper (The Gainesville Daily Register). The statement release, submitted by the superintendent or Director of Finance under the direction of the board president, is made within 120 days after the close of the fiscal year.

Bond Issues

The board obtains funds to purchase, construct, repair, or equip school buildings, or to purchase necessary sites by issuing negotiable coupon bonds and assessing annual ad valorem taxes sufficient to pay the principal and interest on the bonds as they come due. Preparation for bond issues shall be approved by the board and administered by the superintendent.

Budget Changes/Amendments Requests

Requests for budget changes are to be submitted in writing to the Director of Finance with a statement of reasons for the change request.

Budget Amendments (does not apply to Federal State Grant Funds)

A budget amendment is a transfer of funds across difference functions. For example: a budget amendment would be result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should exceed \$100, and be stated in whole dollars.

Budget amendments must be approved by the School Board. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the School Board has approved the request.

Budget Changes

A budget change is a transfer of funds which is not across different functions. The Director of Finance shall approve all budget transfers. Budget change line items should exceed \$50, and be stated in whole dollars.

To keep budget changes to a minimum, each budget manager should review his/her budget on at least a monthly basis to determine if any budget changes or amendments need to be generated.

*Fill out BUDGET CHANGE FORM, found under printable forms on the Business Office website.

Budget Calendar

Budget planning is a joint effort of district staff, under the direction of the superintendent.

January

- Analyze 202X-202X district data (student and staffing) from fall 202X PEIMS #1 submission
- Analyze 202X-202X General Fund Expenditures and Budget Comparison YTD
- Student Population Projections

February

- Develop core staffing/preliminary payroll budget
- CAAG and principal discussion on Budgeting Process

March

- Meet with superintendent and human resource director to review Budget Comparison, Core Staffing, Payroll Budget, and SOF
- Meet with budget managers (principals and directors) to review district student and financial status from prior year
- Begin campus and Department budgeting – Packets distributed for NY Budget
- Begin special program and support service budgeting
- Look at salary increase projections

April

- Complete campus, special program, and support services budgets
- Initiate review of campus budgets **Last week of April**

- Develop fixed cost budgets (appraisal district, insurance, utilities, etc.)
- Preliminary property values received from the appraisal district

May

- Continue review and prioritize campuses special requests
- Review initial federal program entitlements
- Project revenue based on most recent estimates
- Review personnel staffing and proposed salary schedule
- Review building maintenance requests from campuses and renovations

June

- June 1st begin process of taking unexpended monies to cover overdrawn budgets.
- Complete first draft of district budget with Board at First Budget Workshop June

July

- Second Budget Workshop July
- Receive Certified Values from Appraisal District July 25-31
- Recalculate revenue based on new values and other changed estimates

August 2025

- August 1st, reverse all the POs to cover remaining deficits.
- Complete the final budget and review with Board if needed before Aug Mtg
- Notice in Gainesville Daily Register for Tax Hearing August 1-10
- Proposed Budget posted on website August 10-20
- Conduct public budget hearing at the August Board Meeting
- Adopt official budget at the August regular board meeting

Budget Development Process

The superintendent is the budget officer. The preparation of the budget includes estimated revenues and proposed expenditures of the district prepared according to *TEA Financial Accountability System*.

The tentative budget formulated by the superintendent shall include:

1. Campus Budgets
2. Budget Comparison Document

- 199 Revenue and Expenses
 - 240 Revenue and Expenses
 - 599 Revenue
3. Certified Tax Totals from Cooke County Appraisal District (CCAD)
 4. Truth and Taxation (CCAD)
 5. June PEIMS report (SAT2100)
 6. Summary of Finance (ESC 13) template
 7. NY Payroll
 8. Federal Funds

Capital Assets are tracked by the Auditors

Audit Methods and Procedures

Preparation for the audit begins with the preparation and adoption of the budget and continues throughout the year (a complete list of suggested audit materials is found in *TEA Financial Accountability System*).

Audit Procedure Calendar

August

- Meet with the auditor to perform the following:
- Establish the scope and detail of the audit
 - Establish a time schedule
 - Detail the reports, etc., needed
 - Identify who will collect the reports
 - Decide on the number of copies of the audit report
 - Determine the cost and payment terms for audit

September/October

- Make the following available to the auditor:
1. Each budget and amendments
 2. Copies of the board minutes and financial statements
 3. Monthly bank reconciliation
 4. List of depositories and address, bank account numbers
 5. List of investments by fund transaction
 6. Insurance schedules, including the following information:
 - Company name(s)
 - Coverage type(s)

- Policy date(s)
 - Costs
7. Documents ready for easy access and examination
 8. Trial balance and audit report schedules

Copiers

Kyocera and Copystar copiers are leased from Dustin's Office Supply.

Fixed Assets

Property and casualty insurance is reviewed and recommendations are approved by the board. Property and casualty insurance bids may be solicited, but are not required.

Fixed Assets Inventory

The district maintains an inventory of fixed assets to provide accurate information for:

1. The annual fiscal audit (*TEA Financial Accountability System*)
2. Insurance purposes
3. Control and maintenance of fixed assets.

Fixed assets include land, buildings, machinery, furniture, and other equipment (with a unit cost of \$5,000 or more per unit) that the district intends to hold or continue to use over a long period of time (*TEA Financial Accountability System*).

Gifts and Donations

The board may accept bequests or gifts of money or property on behalf of the district. Persons wishing to give a gift or donation to Gainesville ISD should contact the superintendent. District employees should notify the superintendent if approached about a gift or donation to the school.

Gifts and donations must meet the criteria for acceptance outlined in board policy. Upon acceptance of a gift or donation, the person(s) will receive a thank-you letter and a statement of the value of the gift or donation from the superintendent.

Federal Grant Funds

Once a grant has been approved, the accounts for the funds are created in the general ledger and drawdowns are done quarterly.

Folders are kept for each grant. The folders contain all correspondence including printed out emails, reporting printouts and instructions, copies of invoices paid, and a section for the application.

Inventory descriptions show if items were purchased with grant funds.

All Grant Funds must adhere to EDGAR purchasing guidelines (3 quotes for every purchase). Please see EDGAR manual.

Investment Revenues Policies

The board has established written policies CDA(local) for the investment of funds. These policies address the liquidity, diversification, safety of principal, yield, maturity, and quality and capacity of the investment. The primary emphasis for the investment is on safety and liquidity.

The board establishes objectives for the investment of funds. The superintendent is the investment officer of the district and invests the funds with board approval. (Purchase agreements are a system of internal controls). The systems of internal controls are documented in writing and kept by the superintendent. (See procedures in *TEA Financial Accountability System*).

The board is authorized to invest or place on time deposit any or all of its funds in United States bonds or other bonds, securities, certificates, warrants, or other obligations in which the district may legally invest. Board policy outlines authorized investments, use of bonds proceeds, and the standard of care used in making the investment. Investments are made in accordance with written board policies, under the supervision of the superintendent.

PEIMS Data Management

Each campus and the central office have a designated person responsible for PEIMS data management.

Rental/Lease Agreements

Most rental /lease agreements are for copiers and other business machines. All rental or lease agreements must be approved and signed by the finance department.

For current rentals/leases, your department will be contacted by the finance department 60 to 90 days prior to expiration to begin negotiations for renewal, cancellation, or trade. Any request to change conditions or terms prior to the expiration date should be done through the business department.

Risk Management

The insurance for the school district covers fire and extended coverage; liability; vehicles; vandalism; and athletic, student, and employee benefits.

Automobile Liability Coverage for Non-owned Vehicles of District

When a district employee's personal auto is used for school-related business, the personal auto policy in effect for the vehicle is the primary source of recovery. Injured passengers could collect under the personal injury protection coverage afforded under that personal auto policy, as well as pursuing excess injury coverage through their own auto policies.

Sale or Lease of School-Owned Property

The board shall authorize the sale of any real property, other than minerals, by means of a board resolution. Plans for sale of real property are made by the superintendent to the board. Legal requirements for the transaction are outlined in board policy, and followed by the superintendent for sale of real property.

Salesmen on Campus

GISD is a closed campus. Sales persons representing any product or service are strictly prohibited from entering campuses without written approval from the superintendent. Approved visitors will produce a letter signed and dated by the business office.

Selection of a Bank Depository

On the odd number years, the school district shall adopt a bank to act as its depository for all federal, state, and local monies. The bank must be located within the school district boundaries.

The term of the contract is for two years beginning September 1 and ending on August 31. Board notices are sent to all eligible banks 30 days prior to the termination of the current contract and the selection of a new depository. The superintendent is responsible for the notices and for securing bids for the board consideration and adoption.

Board members who are employees or directors of a bank that submits a bid must disqualify themselves from voting on this issue.

Solicited Revenue Sources

State and Federal Grant Monies

District employees may seek federal funds authorized through grant programs, with the help of the Grant Manager, for direct assistance to districts in order to provide better educational opportunities, enhance the education environment, and improve physical and mental growth opportunities for each student.

Upon the recommendation of the Director of Finance and the Superintendent, the Board approves the applications and final proposals for federal funds before they are submitted. The board is kept informed of changes in regulations concerning applications for federal funding programs. The grant applications process is coordinated with the Superintendent and the Director of Finance before the application is written.

Specific Expenditures Methods and Procedures

Athletics

All expenditures are to be approved by the Athletic Director and the Superintendent (when over \$5,000).

Food Services

All expenditures are to be approved by the Food Service Director and the Superintendent (when over \$5,000).

Federal State Grant Funds

All expenditures are to be approved by the Federal Programs Director and Superintendent (when over \$5,000).

Transportation

All expenditures are to be approved by the Transportation Director and the Superintendent (when over \$5,000).

Maintenance

All expenditures are to be approved by the Maintenance Director and the Superintendent (when over \$5,000).

Technology

All expenditures are to be approved by the Technology Director and the Superintendent (when over \$5,000).

Worker's Compensation

When an accident occurs, an accident report must be completed by the employee and filed with the personnel office. The report is filed on any injury at the time of occurrence, even if a claim is not filed. The report must be filed with the business office within three days if medical assistance is necessary.

Activity Accounts (Student Organizations)

Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's business office on a daily basis. Refer to cash/check handling procedures. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts] or on the Fundraising Collections Record form (refer to Fundraising Documentation Forms).

Student Activity funds shall be used exclusively for the benefit of students. Typical uses include travel, awards, banquets, supplies, or as students decide in cooperation with sponsor. These funds shall be used at the discretion of the student organization through designation of one or more of its officers. All expenditures and payments to vendors shall be centralized through the district's business office.

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). An Authorization to Conduct a Fund Raiser should be submitted to the campus principal in advance of the scheduled activity. In addition, at the end of the fund-raising activity, a profit loss statement should be filed with the principal. Activity funds shall be audited and must adhere to accepted business practices.

Merchandise ordered for resale should be distributed to students on a written distribution log (refer to Fundraising Documentation Forms). The merchandise distribution log should reconcile with the corresponding invoice and/or packing list. To establish an activity account, an organization should have an approved constitution and elected officers. The Treasurer and/or President of the organization shall sign-off on all purchases. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training will be scheduled to assist the organization sponsors in managing their respective student activity account(s).

Since Student Activity Accounts are trust funds that the campus manages on behalf of the students, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of seven (7) years. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the Campus Principal, as part of the closeout procedures, shall collect all club records for storage on the campus for one year, then at the records center for the rest of the archival period of time.

Petty Cash

Items which cost \$50 or less, and are not available from the school's sources, may be purchased from local vendors using an authorized Petty Cash Fund.

1. Adequate receipts and documentation must be maintained to support all transactions made from Petty Cash Fund.
2. The Petty Cash Fund must not be used to circumvent GISD's purchasing procedures.
3. If receipt is lost the employee may not be reimbursed.
4. The following expenditures from Petty Cash are prohibited:

*Travel related expenses (e.g., parking)

* Sales Tax

*Donations

*Tips or Gratuities

5. A Petty Cash Fund may be revoked at the discretion of the Director of Finance.
6. All Petty Cash Funds shall be turned in to the Business Office at the end of the school year.

Consultants or Contracted Services

Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc. **A Consultant Service Contract is required for every consultant.** The Superintendent is the only individual authorized to sign contracts on behalf of the district. Contracts that exceed \$25,000 shall be approved by the Superintendent and the School Board.

Please follow these procedures when submitting a Consultant Service Contract:

Submit a completed Transmittal Form and Consultant Service Contract form to the Director of Finance for review. The Director of Finance will forward to the Superintendent.

Obtain the following documents from the consultant:

- A completed W-9 form
- A Felony Conviction Form
- A Criminal Check Authorization form

Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers compensation, and auto liability, shall be submitted to the business office with the purchase order. The Certificate of Insurance shall name "Gainesville ISD" as additional insured.

Contracts and Service Agreements

All contracts for rentals, service agreements, etc. must be signed by the Superintendent. No other employee is authorized to sign a contract or agreement on behalf of the district. An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement.

Professional Services

The purchasing requirements of the Education Code Section 44.031 does not apply to the contract for professional services rendered, including but not limited to, architect, fiscal agent, and attorney. Contracts for these professional services shall be made on the basis of demonstrated competence and qualifications to perform services and for a fair and reasonable price.

According to Board Policy CH(Local), the Superintendent or designee will negotiate prices and contractual issues for professional services. All contracts for services valued at \$25,000 or more shall require board approval. The Superintendent or

designee shall biannually review all professional contracts to ensure the District is receiving the best value for services rendered. On an as needed basis, Request for Qualifications or Requests for Proposal will be developed by the Superintendent or his designee.

Cash/Check Handling

All cash and checks shall be deposited to the business office on a daily basis. No post-dated checks will be accepted. Funds should not be kept in classrooms, desks of any personnel, personal wallets or purses, or at home for extended periods of time. No cash purchases should be made – every dollar collected should be receipted and deposited to the campus secretary.

The sponsor/coach shall receipt [in a bound, pre-numbered receipt book] and forward all monies on a daily basis to the district's business office, or secure overnight in a locked campus safe if the deposit cannot be made the same day. A Cash Transfer form should be included with all deposits to include the budget code the money is to be deposited in.

Athletic event gate receipts (admission) shall be recorded on an Athletic Gate Receipts form and submitted by the Ticket Taker to the Superintendent's secretary. Funds shall be deposited to the appropriate athletic events revenue account(s).

Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.

Check Processing

Business Office checks will be printed, endorsed, and released on Fridays. At times checks may be processed earlier or later than Thursday afternoon, due to unforeseen events. All check requests such as travel advances/reimbursements; petty cash, construction, etc. shall be approved by the appropriate principal or administrator and submitted to the Business Office by 4:00 PM on Mondays. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

The appropriate forms shall be used for travel reimbursements, all other non-purchase order disbursements and/or reimbursements shall be submitted on a Purchase Reimbursement Authorization Form. State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to Accounts Payable on a timely basis for payment.

Checks not cashed by the expiration date (6 months from date of issue) will be voided. A new check will be reissued if the payee is located and requests a reissue. Otherwise, the funds will be distributed in accordance with the Unclaimed Property Guidelines.

Fund Raising

Fund raising normally is initiated by PTO's and student activity groups but occasionally is done by the general campus. Because of the vast number of groups already calling upon the community for support, the district tries to keep general campus fund raising to two fund raisers per group one in the fall and then one in the spring. For this reason, the administrator in charge must

approve the activity first. Upon receipt of administrative approval, **then the Superintendent must approve the fund raiser**. After the Superintendent has approved the fund raiser then the organization will be sent the approved fund raiser form and a copy will be kept in the finance department. At the end of the fundraising activity you must send a copy of your Fund Raising form with the Financial Recap portion filled out.

Every campus or department must remember that Gainesville ISD is a tax-exempt entity but is not exempt from sales tax on fund raising activities and this part must be considered when planning your event.

For student activity funds and general campus fundraising, if you do more than your **two** tax free days then you will be required to file the appropriate paperwork for the sales tax that you will have to collect.

See Appendix A

Red Card Program -----New

A red card will be generated for senior citizens (65 years old) to attend all school home activities free of charge.

Returned Checks

All makers of returned checks will be charged a \$30.00 fee. The fee is subject to increase based on the district's depository bank service fee schedule for returned checks. The district shall reserve the right to reject future checks from makers of returned checks.

Special Passes and Programs U.I.L. Passes

The complimentary athletic passes issued to the staff may be used for general admission seating only.

Cash Management

Gate Receipts and Concessions

School personnel are hired to sell and take tickets at all school functions where admission is charged. Tickets to football games are issued to principals from the central office. The game report is completed and gate receipts are locked up in a safe until the next business day.

Methods and Procedures for Handling Monies

To expedite handling of monies at the business office and at the bank depository, please observe the following guidelines for preparing deposits:

1. Use proper wrappers for a full roll of coins. If there is less than a full roll, do not wrap them.
2. Currency should be separated by denominations and left unstrapped.
3. Currency should be turned face up with all faces turned in the same direction.
4. Crumpled or folded currency should be unfolded with no edges or comers turned under.

Checks should be completely filled out showing the proper account number and campus number. The endorsement also should include the name of the organization making the deposit, if this applies. Bring a copy of each check when submitting checks for deposit with the business office.

Accurate counting and listing of monies on a dated deposit slip is essential. The person making the deposit should list the reason for the deposit on the deposit slip. They should also initial the deposit slip, showing they made the deposit. Both copies of the bank deposit slip are taken to the bank. The copy is stamped by the bank when the deposit is made. The yellow copy is returned to the business office the next business day.

Field Trips

A Professional Leave/Field Trip form shall be completed and submitted to the campus administrator at least two (2) weeks prior to a field trip using Trip Tracker. A purchase order encumbering the funds for the trip must be submitted prior to making the request on Trip Tracker. A purchase order shall be submitted for admission fees, meals, etc., if any.

To request a bus, use Trip Tracker to reserve a bus at least two (2) weeks prior to a field trip. It must be approved by the campus principal and requires a PO beforehand as well. Staff receive the same amount as students for meals when travelling with students. A PO will be needed for vehicle use (6494) with the vendor being GISD Transportation. Another PO will be need for the admission to the event or registration fees (GISD pays with checks, not credit cards except in rare situations and not for lack of planning). There will need to be another PO made for meals using the CitiBank card which can also include the hotel fee if any.

Fiscal Year

The fiscal year begins on September 1st and ends on August 31st. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds.

All invoices for goods received before August 31st, shall be submitted to the Business Office by September 10th for processing and payment.

Grant Funds

Once a grant has been approved, the information is sent to accounting. The accounts for the funds are created in the general ledger and drawdowns are done quarterly.

Binders contain all correspondence including printed out emails, reporting printouts and instructions, copies of invoices paid, and the application.

Inventory descriptions show if items were purchased with grant funds.

Invoices

Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received at the campus or department, they should be signed (if the goods/services were received), and forwarded to the business office.

Texas law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the district fails to pay promptly, the vendor can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.

The Business office issues invoices for reimbursement requests from outside entities as needed. The invoices are tracked so that funds are collected on a timely basis.

Ethics – Purchasing Code of Conduct

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

It is a breach of ethics to attempt to realize personal gain through public employment with the school district by any conduct inconsistent with the proper discharge of the employee's duties.

It is a breach of ethics to attempt to influence any public employee of the school district to breach the standards of ethical conduct set forth in the Texas Education Code.

It is a breach of ethics for any employee of a school district to participate directly or indirectly in procurement when the employee knows that:

The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or

Any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

If the school district board member or other official has a substantial interest in procurement, that person shall abstain from discussion and decisions regarding the award of the procurement contract. (See Local Government Code, Chapter 17.002, for definition of substantial interest.) In addition, the board member should disclose this substantial interest by filing an affidavit with the district.

Gratuities:

It is a breach of ethics to offer, give or agree to give any employee or former employee of the school district, or for any employee or former employee of the school district to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore pending before this government. Acceptance of gratuities may be construed as a criminal offense.

Kickbacks:

It is a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract of a school district, or any person associated therewith, as an inducement for the award of a subcontract or order.

Contract Clause:

The prohibition against gratuities and kickbacks prescribed above should be conspicuously set forth in every contract and solicitation therefore.

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

Payroll Procedures

Every non-exempt employee shall clock in and out daily. Failure to clock-in may result in non-payment of unverified work time. All administrative supervisors will validate their employee's time each Friday.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime shall be pre-approved by the immediate campus or department supervisor. All overtime will be compensated via compensatory time rather than paid time, unless prior approval has been obtained from the supervisor. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, including termination.

An **Absence** should be completed in **Frontline Absence Management**. All employees shall complete an absence in Frontline or an Employee Absence from Duty form when absent from work to ensure that the time off is recorded in their respective leave record (applicable for all staff and student travel away from the district). For employees that use the handwritten form it should be submitted within 2 days after return to duty.

Initiation and Authorization:

1. Employment decisions are made by the Board of Trustees and Superintendent's office. Once a position is approved for hire that is communicated to Human Resource Director.
2. Human Resource Director posts the position on AppliTrack, the District's online application system. That program is linked to the District's website, as well as Region 11's website, DFW Consortium.
3. Applicants submit their applications using Appli Track. That program allows them to not only complete the generic application, but also scan in any resumes, teaching certificates, etc. that are required by the District.
4. Human Resource Director may screen applicants by years of service or other criteria and add notes to applications, but the Principals are responsible for making decisions related to hiring of staff at their campuses. The Principals take their recommendations to the Superintendent who makes the recommendation to the Board for approval.
5. Upon Board approval, the applicant meets with the Human Resources department and completes all necessary paperwork, including a contract if a teacher. If employee is to be a non-chapter 21 professional, paraprofessional or auxiliary employee, a letter of assurance is used in lieu of a contract.

Processing and Recording:

1. Human resource assistant copies and submits a new hire and/or recommendation request form, and benefits information to Payroll Clerk which gives all salary, benefit, and other pertinent information. She enters that data into the payroll module of TxEIS. After all information is input into the Personnel System by the Payroll Clerk, the paperwork is filed in the payroll office and human resource office.
2. Payroll is processed each month. All salaried employee information is generally automatically calculated by the system. However, amounts for hourly employees and other adjustments to pay are entered manually based on timesheets or adjustment forms received from time clock punches or department heads. All such timesheets and adjustment forms are approved by those department heads.
3. After the Payroll Clerk has entered all hourly and adjustment information into the payroll system, she runs a payroll detail report for reconciliation. The Payroll clerk also receives the absence from duty forms from the different campuses and computes an expected payroll for Sub employee's, by entering days worked through a Microsoft Excel spreadsheet. The payroll clerk makes note of any differences in the total payroll or payroll by employee and reconciles those.
4. The payroll Clerk keeps track and reports monthly of withholding, deductions, and bank wire transfers. The payroll clerk prepares and submits monthly TRS reports utilizing TRAQS transfer TRS payment utilizing Texnet, the payroll clerk also submits quarterly WC and Unemployment reports through TASB website.
5. The payroll Clerk processes the payroll, with most employees receiving payment via direct deposit. The payroll clerk transmits a data file to the District's bank that electronically transmits each employee's payment to his or her bank account. For those employees with no bank accounts, the system then generates a check from the system.

Reconciling and Reporting:

6. At the end of each month, the payroll clerk reconciles the monthly totals per the payroll system with the reconciliations above she did during the month.
7. After each month the accountant reconciles all District bank accounts, including the payroll clearing and operating accounts. Director of Finance reviews and approves all bank reconciliations.

Pay Dates for 2024-2025

September 15, 2025	October 15, 2025
November 14, 2025	December 15, 2025
January 15, 2026	February 13, 2026
March 13, 2026	April 15, 2026
May 15, 2026	June 15, 2026
July 15, 2026	August 14, 2026

For employees that use direct deposit, it uploads to the bank on the day before payday by 10 AM.

Photo IDs

The human resource office makes the photo IDs. If ID is lost replacement cost \$5.00. If broken then exchanged for free.

Purchasing

Introduction

The Superintendent, or his designee, for Gainesville Independent School District is responsible for the development, implementation, and administration of purchasing procedures for the District. These procedures will be in accordance with local, state, and federal statutes or ordinances, good business practices, and the provisions in the annual budget adopted by the Board of Trustees for the fiscal year.

The Business Office is responsible for expending District funds in such a manner that all transactions will pass numerous audits with respect to state, federal, and District purchasing policies. The effectiveness of the Business Office depends upon adherence to the policies described herein. The necessity to plan ahead for equipment and supply requirements cannot be **overemphasized**. The Business Office will strive to obtain the greatest value for every tax dollar expended in a manner conducive to good business practices and in compliance with statutory requirements.

Purchases for personal reasons or “gifts” are not allowed with the district funds, and the district is not permitted to pay for these items.

General Information

Purchases of equipment/materials/supplies require a purchase order which has been approved by the Director of Finance and Superintendent. Requests for all items must be made through the proper administrator. Purchases made without properly approved purchase orders shall not be made in the name of the Gainesville Independent School District. Any purchases so made will become the responsibility of the person making the purchase. The School District will not assume the responsibility for paying invoices of unauthorized purchases.

Any commitment to acquire goods or services in the name of the Gainesville Independent School District for personal use or ownership is prohibited. Any individual making such a commitment may be liable to prosecution under the Texas Penal Code Chapter 39, Abuse of Office, Section 39.01.

In accordance with Article 6262-16 of the State of Texas Statutes, the Gainesville Independent School District does not discriminate against individuals, companies, or in awarding bids with respect to race, religion, color, sex, or national origin.

Bidding Guidelines

The Board (CH local) delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services that costs \$25,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.

Quotes for purchases totaling up to \$49,999 Aggregate Amount for 12 Months

Formal quotes from at least three vendors are required when the purchase of like materials/equipment is up to \$49,999 aggregate for a 12-month period. The district has the option to obtain formal quotations or submit these purchases to competitive bidding. (Statute Sec. 44.031 TEC)

The need for formal quotes is to be reviewed each year after budgets are submitted. If your campus/department intends to purchase quantities of materials/equipment that are not already being bid each year, submit your request to the Finance Director. This will primarily apply to capital outlay purchases, non-capital audio visual purchases, athletic equipment purchases and maintenance projects.

Sealed Bids Items Over \$50,000 or for Aggregate Amounts for 12 Months

The Texas Education Code Chapter 44.031(a); (b) allows school districts to procure goods and services with a value of \$50,000 or more in the annual aggregate utilizing competitive bids, request for proposals and competitive sealed proposals. The major difference between a bid and proposal is price negotiations. Once bids are closed, the pricing cannot be negotiated. When utilizing request for proposals and competitive sealed proposals, the District may negotiate pricing or other terms up until the time of award. The following procedures apply to bids and proposals. For the purposes of this section, the word “Bid” applies to competitive bids, request for proposals and competitive sealed proposals.

Projects or combination of projects that must be bid are to be submitted to the Director of Finances as quickly as possible. The bid process can be very lengthy. Bid specifications must be developed, the bid must be advertised for two consecutive weeks, and after the bid is opened and tabulated- approval by the Board of Trustees must take place. This process can take several weeks to complete. Only after the approval of the Board of Trustees can a purchase order be issued.

All competitive bid documentation should be sent to the Business Office where a file will be maintained in accordance with the record retention laws.

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for supplies and equipment shall be **April 1st**. For the summer months, needs should be anticipated and ordered prior to the **April 1st** deadline for supplies, for staff development and for summer school.

Purchasing documents for services and travel should be submitted by **May 1st**. At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.

Coops to purchase from:

[Master Coop List](#) (live updated listing of vendors and which coop they belong with) GREAT RESOURCE!

[BuyBoard](#) (free) ****Preferred Coop**** GISD receives a rebate.

- Username: jhill@gainesvilleisd.org
- PW: Leopards!
 - Business Office ONLY - Email POs to info@buyboard.com. In the title “Record Only”
 - This needs to be done at least once a month.

Choice Partners (HCDE) (free)

- Username: jhill@gainesvilleisd.org
- PW: Leopards!
 - Business Office ONLY - Go to Rebate Portal and upload POs at least once a month.

TIPS (free)

- Username: jhill@gainesvilleisd.org
- Password: Leopards#1
 - Business Office ONLY - Email POs to tipspo@tips-usa.com. In the title “Confirmation Only”
 - This needs to be done at least once a month.

R7 Purchasing Cooperative (ESC 7 Coop) (paid)

- Login: Gainesville isd
- Password: awards123!

Equalis (free)

- Reference membership number – EG-0040788
- No monthly report needed from district.

Omnia (free)

- Login: jhill@gainesvilleisd.org
- Password: Leopards#1
- No monthly report needed from district.

TexBuy (ESC 16 Coop) (free)

- No login. Click on vendors to see if the entity you want to use is part of this coop.
- No monthly report needed from district.

[EPCNT](#) (free)

- jhill@gainesvilleisd.org
- Password: Leopards#1

[Allied States Cooperative](#) (Region 19 ESC) (free)

- No login. Click on vendors to see if the entity you want to use is part of this coop.
- No monthly report needed from district.

[1 GPA](#) (Government Procurement Alliance) (free)

- jhill@gainesvilleisd.org
- Password: Leopards#1

[Texas SmartBuy](#) (free)

- Member Number: S0491
- jhill@gainesvilleisd.org
- Password: Leopards#1

Purchase Orders

The District utilizes the electronic Purchase Order system. The following guidelines will apply to all employees:

- 1 The teacher/employee should complete a [Purchase Requisition](#) through eduphoria! under Business Office. Select your campus and eduphoria! will direct it to your campus secretary for data entry.
- 2 At this point the appropriate person will enter the request into the Ascender system.
 - Secretaries for campus purchases
 - Head Coaches for athletics
- 3 The Principal or Supervisor will electronically approve the request and submit it to the Business Office and Superintendent.
- 4 When placing an order you do need to tell us the vendor number in Ascender Purchasing under “Bid Nbr:” Let the vendor know what coop you are ordering this from.

- 5 The Superintendent or Director of Finance will complete the final approval and a purchase order number will be generated electronically.
- 6 Accounts Payable will print the purchase orders (PO). Please include explicit instructions on the purchase order, so that Accounts Payable will know how to handle the PO. If a check is required then a “need by date” is necessary.
- 7 *To print your own POs after approval, follow these steps. Ascender - Purchasing – Reports – Purchase Order Reports – Values (Current Year C, Sort by...P, From PO Date 08312024, To PO Date 08312025) – REQ1500 (Reprint Purchase Orders) – For the Values with bold font type in C, N, P, Y, O, Y, Y, N, N. From PO Date 08312024, Notes body line 1: Gainesville ISD; line 2: Your Campus Name; line 3: Address; line 4: city, state, zip; Notes footer: TAX #75-6001642 – Preview (top left). Once you have your values entered then you will not need to do this again.
- 8 When all of the items on the PO have been received and the order is complete, the requestor will sign the PO to verify and approve payment and send it to accounts payable along with the shipping documentation.
- 9 Once the original invoice is received, Accounts Payable will make the payment.
- 10 Principals should regularly check their balances because differences in the encumbered amount and the amount that is actually invoiced and paid may be different.
- 11 Everyone must plan ahead and allow at least 5 working days for a PO to be approved.
- 12 These procedures apply to all purchases and all funds.

Amazon Purchases

Amazon purchases are allowed and will flow through your campus/department in a similar manner when requesting a PO. The teacher or employee will create their cart in Amazon and will forward the link to the campus or department secretary. The secretary will then create a requisition in Ascender to be approved by the administrator. Once the requisition is approved then the secretary can log in to their campus/department Amazon account and place the order. Once the order is placed with Amazon then the principal or director will be notified and must approve the order in Amazon.

Credit cards, charge accounts, reimbursements: (no students shall use credit cards)

All credit cards are kept in a locked area and signed out on an as needed basis on the provided sign out sheets. Users must present their approved PO when obtaining card. The user should return the card, PO, along with the receipt, within 1-2 days after purchase.

Any purchase with the Wal-Mart credit card shall have a properly assigned purchase order (PO) prior to the purchase. The charge shall be for no more than the PO is written. The card should be picked up and returned by the same person along with the receipt and PO.

*Note: Be certain you let the cashier know that you have a tax exempt card. This will keep you from being charged taxes. The cashier will ask for a PO number. Please use the official PO number not one from the hand written copy. Return receipt and the card to the business office.

MasterCard/CitiBank CC Use – The district holds two credit card accounts (one for travel and one non travel) and cards are kept in the Business Office. The MasterCard is used for the **rare** instances for registration when the entity does not accept a PO or used when purchasing items from certain businesses. CitiBank cards are used for travel and meals for staff and students. A PO must be presented to sign the card out and should be returned immediately after use by the user with the receipt from the purchase. At the time of sign out, a tax exempt form and hotel tax exemption will be provided.

Gainesville ISD has established numerous charge accounts around Gainesville, mostly used by the maintenance and transportation departments, but others as well. The same procedure will apply for using any charge account. A properly assigned PO shall be processed prior to obtaining goods and services. The purchaser is responsible to make certain the PO number is written /typed by the vendor on the invoice so the business office knows how to fund the PO and pay the bill. Please return invoices to your school secretary so she can document and take over to the business office.

Occasionally, strange events happen or emergencies occur. Discuss these situations with your Principal or Supervisor for instructions on how to proceed in an unusual circumstance. According to Board Policy [CH \(Local\)](#), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Purchasing Guidelines

1. The District has a process where a requisition is prepared prior to the PO being approved and issued. (Remember a requisition is a request to purchase and can be denied therefore, the goods should not have already been ordered.)
2. Acquisition of the requested goods and services shall be made only by the issuance of an official, numbered District Purchase Order.
3. All purchases, whether by the competitive bid process, alternative bid process, or otherwise, shall take into consideration quality of goods supplied, conformity with developed specifications, and delivery terms. Please send your documentation for your quotes/bids to the business office to be filed with your purchase order once it has been invoiced.
4. Purchasing of instructional materials, supplies, and equipment must be completed by April 1st. Emergency instructional purchases may be allowed between April 16th and May 15th only with the approval of the Finance Director.
5. An emergency is an unforeseen or unexpected circumstance demanding immediate attention. Lack of planning does not create an emergency. Emergency purchase orders must be pre-approved by the Finance Director. Since most purchase request can be entered one day, printed and mailed or returned to you the following day, there should be little need for last minute purchases.
6. All technology purchases are to be approved by the Director of Technology, before forwarding to the Business Office. Technology is defined as computers, printers, peripherals, software, and accessories.

7. The Gainesville Independent School District is exempt from sales tax because it is a public, free school, is tax supported, and operates under the Texas Education Agency. Any use of the District's tax exemption certificate(s)/number for personal purchases is prohibited. (These certificates are available from the Accounts Payable Office.)
8. Situations will arise which are not fully covered by this Manual. The Director of Finance is available to discuss any special needs, thereby serving the best interest of the District and the department in need.

Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively bid purchases that exceed \$50,000, in the aggregate, over a 12-month period.

Anticipated purchases, which may exceed these limits, should be brought to the attention of the Business Office well in advance of the need for the goods or services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval.

District policy recommends a minimum of three (3) quotes for all individual purchases exceeding \$3000; the written (faxed or emailed) quotes should be attached to the purchase requisition.

Vendors

Purchases from vendors that operate on a cash basis (do not accept purchase orders) will not be allowed. The district participates in several cooperative purchasing programs. A list of these [programs](#) is available from the Purchasing Department. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.

Requests to add new vendors shall be accompanied by the vendor name, address, phone numbers, W-9 form and Conflict of Interest Questionnaire (CIQ).

As a matter of law, all existing and new vendors shall be required to complete and file a CIQ with the business office. The governing body (School Board) and the Superintendent shall complete and file Local Government Officer Conflicts Disclosure Statement (CIS) with the business office.

Reimbursements

Reimbursements do not meet the District's purchasing procedures and therefore are strongly discouraged. All purchasing rules and guidelines of the district are still applicable. In no way are reimbursements to be used as a means of avoiding bid requirements. In addition, prior approval is to be received, or the reimbursement is subject to denial by the supervisor or budget manager, Further, if bid

procedures should have been applied, the request will be denied by the finance department. Since the District is a tax-exempt entity, under no circumstances will State or local sales tax be reimbursed in these instances.

Requests for reimbursement are to be submitted on a Reimbursement Request Form. All supporting documentation and receipts are to be attached.

Due to budgetary and planning purposes, all requests for reimbursements are to be submitted within 30 days of the initial purchase or the reimbursement is subject to denial.

Returned Checks

All makers of returned checks will be charged a \$30.00 fee. The fee is subject to increase based on the district's depository bank service fee schedule for returned checks. The district shall reserve the right to reject future checks from makers of returned checks.

Sale of Personal Property – Surplus

All supplies and equipment which are deemed to be surplus [not of any use to the district], will be recommended to the School Board for sale via an online auction. At least one surplus sale will be scheduled per year.

Surplus sales shall be advertised in the local newspaper. Items will be sold via online auction.

Neither district supplies, nor equipment, shall be sold or conveyed other than via an online auction, unless authorized by the Superintendent or School Board.

Sales Tax Exemption Form

The sales tax exempt form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the business office. Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase.

Purchase of personal items for staff or students are not eligible for the sales tax exemption.

Travel Guidelines – Employee and Student

General

It is the intention of the Gainesville ISD to reimburse its employees for all reasonable travel related expenditures while away from the office/campus and representing the district on official school business.

Individual departments may set reimbursement limits that are lower than the amounts stated in the travel guidelines. In addition, departments may set a limit on the total amount to be reimbursed for a particular trip.

Employees are expected to use the most current form published on our web site for reimbursement. Any questions should be directed to your immediate supervisor.

Employee Travel without Students

Reasonable Travel Expenses

District, personal, vehicle rental:

Use of a district –owned vehicle is the preferred method of transportation. A request for a vehicle shall be submitted using the Transportation form.

Personal vehicles should not be used without prior approval and only if GISD has no other vehicle available - mileage will be reimbursed at the state mileage reimbursement rate. (.725)

Vehicle rental is allowed only if pre-approved.

Local Travel:

Local mileage reimbursement

Local travel is considered to be miles traveled (round trip) from designate campus building and outside the school district boundaries. A local travel reimbursement form may be used for travel that does not require an overnight stay. Mileage will be reimbursed at the state rate of .725 cents per mile. Each trip must be listed on a separate line item on the Local mileage reimbursement form. When business travel originates from your residence (rather than your place of employment) the reimbursable miles may not exceed the miles that would have been traveled between the employee’s place of employment and the destination. Local travel

reimbursement requests shall be submitted monthly and always within the fiscal year. All travel expenses thru August 31 of a fiscal year must be submitted by September 10 in order for the expense to be recorded in the proper fiscal year.

Out of District Travel:

Documentation required:

The supporting documentation necessary for reimbursement of a travel claim must include the following:

1. The city to which you are traveling.
2. The nature of the business. Name of conference etc.
3. The dates of travel (departure and return)
4. Signatures of claimant, Campus Approver, and Final Approver
5. If students are traveling, a list with student names must be attached.

Arrangements required prior to trip:

Funds must be included in the Adopted budget

Principal/Director/Immediate Supervisor must approve trip

After all parties have approved trip, employee must record absence(s) per district policy. (Complete and turn in absent from duty form)

Reimbursable Expenses

The following is a list of expenses, which GISD will reimburse, provided employee has followed all the guidelines in this section.

Meals

The employee is entitled to be reimbursed for meal expenses incurred on a day that the employee conducts official school business when:

1. An overnight stay is required,
2. Meals – Per Diem meal reimbursement does not require receipts. The maximum per diem is \$63. (tips included)
Breakfast (leave before 6 AM) \$16.00
Lunch (leave before 11:00 AM and return after 5:00 PM) \$19.00
Dinner (arrive back in Gainesville after 8:00 PM) \$28.00

A meal included as part of a conference or workshop, or provided by a vendor, will result in a corresponding deduction to the per diem amount since you are not paying.

Each **employee** must submit a separate request for Per Diem meal reimbursement. Reimbursement requests for meals must be submitted to campus secretary. Both the claimant and Supervisor must sign the expense report before it will be processed.

Lodging

A district employee is entitled to lodging expenses incurred on a day that the employee conducts official school business at a duty point located 100 miles from the district administration building. Lodging expenses may be requested by filling out a Request for Professional Development Conferences Form. It must be filled out properly and signed by claimant, Principal, Assistant Superintendent, Superintendent, and Director of Finance before approval is granted. Once approved, a Citibank card will be issued to pay hotel expenses. All hotel receipts must be turned into the Business Office within five (5) days.

A district employee may also be eligible for lodging, with prior administrative approval, if attending a conference that is 60 miles away or further, and lasts 3 or more days, excluding ESC 11 workshop travel.

Employees attending the same meeting should share rooms when possible and appropriate.

If lodging expenses are reimbursable the reimbursement cannot exceed the lesser of the state rate for the destination city. If your stay at a hotel costs \$85 per night plus city tax (we are state tax exempt--form required) then the employee will be reimbursed \$85 plus city tax and not the state rate.

For State Hotel Rates for the Destination City

<http://www.gsa.gov/portal/category/21287>

Note: Hotel charges are exempt from State Of Texas tax but not city tax. You must present a properly completed hotel/motel occupancy tax exempt form when registering at the hotel/motel. GISD will not reimburse state hotel tax.

Note: When using the employee's personal vehicle for official school business, the employee is reimbursed at .70 cents per mile and that covers all vehicle expenses with the exception of tolls and parking. The number of miles allowed per trip is determined by Google Maps. Coordination of travel is required if more than one GISD employee travels on the same date to the same location for the same school or business. GISD will reimburse mileage for only 1 car per 4 people traveling to the same location.

Parking, Tolls & Taxi:

Parking and tolls may be reimbursed if fees are incurred in the course of school business and original receipts are attached to the properly completed GISD expense forms. Valet Parking will not be reimbursed. A tip of up to 15% of taxi fare may be reimbursed.

Registration Fees:

Registration fees should be submitted on a Purchase order. In cases where time does not allow a purchase order to be issued, registration will be reimbursed at actual cost. Original receipts are required. An employee is not entitled to reimbursement for any meal that is part of the registration for the conference. Emergencies will be considered on a case by case basis by the business office.

Cancellations Fees:

Cancellation fees will not be reimbursed. This includes, but not limited to, hotels and registration fees. If a service has been paid for in advance by PO or any other method and the services were not utilized, the employee must reimburse the District for any cancellation fees incurred as a result of non-use.

How will travel expenses be paid?

Travel expenses authorized under this guideline will be reimbursed to the employee after the trip upon submission of a properly completed GISD Request for Professional Development Conferences Form to the campus secretary who will then submit to the Business Office.

Non-reimbursable Expenses:

- Alcoholic beverages
- Any expense that does not relate to official school business.
- Any expense which has not been budgeted
- Cancellation fees including but not limited to airlines, hotels and registration
- Dry cleaning
- Expenses incurred for a spouse or other non-district employees
- Gambling losses
- Meals for any employee within the boundaries or outside district, but not overnight
- Movies (in hotel or in a theater)
- Newspapers and magazines
- Personal (phone calls or items)
- Sales and use taxes if applicable laws provide an exemption from those taxes (except meals only within per diem)
- Snacks
- Tips or gratuities are included in the per diem
- Tours, other entertainment, or souvenirs

Advances:

Advances for employee travel are not allowed on Federal State Grants.

State and Federal Grant Travel:

The state and federal grants require that actual receipts be submitted for all travel related expenditures. The mileage rate, meal per diem and hotel per diem are the same for state and federal funds this year as GISD's rates.

STAFF - Request for Professional Development Conferences Form must be printed from the link under the business office link on the business office webpage.

A copy of the following must be attached to your form before it will be accepted by the Business Office:

Hotel Confirmation (Employees attending the same meeting/conference should share rooms and travel when possible and appropriate).

Mileage calculation (Google Maps) Mileage will not be reimbursed until return of trip and all receipts have been turned in to the Business Office.

Upon return of trip, the following must be sent to the Business Office within 5 business days:

1. Hotel Receipt(s)
2. Taxi, Parking, Registration Receipts if applicable.
3. Certificate showing attendance

STUDENT TRAVEL

Travel Advances are allowed for students. An estimate of the amount needed for student travel should be submitted on the request.

Make sure you enter a requisition for meals and rooms as needed. Take the following documentation with you:

1. Attach a list of the number of students traveling along with emergency contact's name and phone number.
2. Attach a copy of the hotel confirmation if applicable. (For students, please plan 4 students of the same sex per room).
3. Upon return from trip, you must send receipts to Business Office within 5 business days.
4. Student List Receipt of Cash form signed by students given any money for meal(s).
5. A copy of Hotel receipt if applicable.
6. Any money not spent during trip must be returned to the Business Office along with a copy of the Student Travel Request, attached to the check stub.

MEALS (student pays for meals)

Use First State Bank as the vendor, when students are receiving meal money. The Student Meal Money form should be completed to account for student meals. A separate form should be used for each day. The student's signature acknowledges receipt of

the amount allocated to them for meals. This form(s) must be submitted upon completion of travel. Any un-used funds must be returned to the business office, attached to the check stub, upon return of said trip. No receipts are needed for meals. Meal allowances for **students and staff** are as follows:

- Breakfast - \$10.00 Lunch - \$10.00 Dinner - \$10.00
- Post-District (Playoff Meals)
- Breakfast - \$10.00 Lunch - \$10.00 Dinner - \$10.00

STUDENT LODGING

- For students, please plan for four (4) students of the same sex per room.
- For the last room(s) assigned, two or three per room will be acceptable.
- The \$110 dollar limit per person will not apply to students. Receipts for all hotel expenses must be submitted to the Business Office.

CHARTER BUSES

Chartered buses are only to be used for post district events with approval by the Director of Finance. When scheduling charter bus service, contact the vendor directly and they will give you a quote over the phone of how much the trip will cost thus allowing you the information for budgeting. Ask the vendor to send you the contract. Once you have received the contract input a PO for the amount of the contract. Upon approval of PO, sign and send a copy of the PO and signed contract back to the vendor.

Appendix A

GAINESVILLE INDEPENDENT SCHOOL DISTRICT
APPLICATION AND FINANCIAL RECAP
FOR FUND RAISING / GIFTS & DONATIONS

Campus Name _____ Sponsor Name _____ Signature _____

Name of School Sponsored Group _____

Specific purpose(s) for which the net proceeds are to be used _____

The following activity fund account(s) will receive the net proceeds _____

Description of Product(s) _____

Vendor Name _____ Phone _____

Vendor Address _____

Sale Begin Date _____ Sale End Date _____

Projected Amount of Funds Raised \$ _____

Check One: <input type="checkbox"/> Commission <input type="checkbox"/> Not Taxable <input type="checkbox"/> Taxable <input type="checkbox"/> Gift / Donation
--

I request permission to conduct a fund raising activity, and I will be responsible for the preparation of the Operating Report shown at the bottom of this page. I will be responsible for the accountability of all monies collected at the conclusion of the fund raising activity, and I will turn in all records to the principal or Business Office within 5 days after sale end date.

Principal Signature & Date / Finance Signature & Date / Superintendent Signature & Date

FINANCIAL RECAP

Total Collections / Deposits \$ _____
Total Expenses (product, sales, tax, prizes) \$ _____
Net Income (A minus B) \$ _____

OR

Commission Received \$ _____
Status of remaining inventory _____

Sponsor Signature Date

Approval Verification Signature Date

Appendix B



GAINESVILLE INDEPENDENT SCHOOL DISTRICT

**900 N. Grand Ave.
Gainesville, Texas 76240**

**940.665.4362
Fax: 940.668.0354**

www.gainesvilleisd.org

GISD Staff - Travel Reimbursement Request

Employee		Destination/City	
Departure Date	Time	Return Date	Time
Name and Purpose of Trip (conference, workshop, etc.) <i>attach descriptive documentation</i>			

EXPENSES:

Meals: Overnight travel only	Quantity	Rate	Total
Breakfasts Leave before 6 am		@ \$16.00	
Lunches Leave before 11 am – Return after 2 pm		@ \$19.00	
Dinners Leave before 5 pm – Return after 8 pm		@ \$28.00	
Transportation: <i>receipts required</i>			
Miles		@ .725	
Other Expenses: <i>receipts required</i>			

Appendix C

Gainesville ISD
Request for Professional Development/Conferences

Staff Name _____ Date _____

Title of Workshop/training/conference requesting: _____

Other District Staff Attending Conference: _____

Travel Information																										
	Departure	Return																								
Date																										
Time																										
Location																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Estimated Expenses</td> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 20%;"></td> </tr> <tr> <td>Hotel</td> <td style="text-align: center;">\$</td> <td></td> </tr> <tr> <td>Hotel # of nights @ \$ _____ per night</td> <td></td> <td></td> </tr> <tr> <td colspan="3" style="text-align: center;"> <input type="checkbox"/> Traveling Alone <input type="checkbox"/> Sharing Room </td> </tr> <tr> <td>Meals</td> <td style="text-align: center;">\$</td> <td></td> </tr> <tr> <td colspan="3" style="text-align: center;"> # meals = @\$16, @ \$19, @ \$28 </td> </tr> <tr> <td>Mileage Reimbursement</td> <td style="text-align: center;">\$</td> <td></td> </tr> <tr> <td colspan="3" style="text-align: center; font-size: small;"> .725 reimbursement rate. If multiple traveling, 1 per 4 people qualify for mileage reimbursement. </td> </tr> </table>			Estimated Expenses	\$		Hotel	\$		Hotel # of nights @ \$ _____ per night			<input type="checkbox"/> Traveling Alone <input type="checkbox"/> Sharing Room			Meals	\$		# meals = @\$16, @ \$19, @ \$28			Mileage Reimbursement	\$.725 reimbursement rate. If multiple traveling, 1 per 4 people qualify for mileage reimbursement.		
Estimated Expenses	\$																									
Hotel	\$																									
Hotel # of nights @ \$ _____ per night																										
<input type="checkbox"/> Traveling Alone <input type="checkbox"/> Sharing Room																										
Meals	\$																									
# meals = @\$16, @ \$19, @ \$28																										
Mileage Reimbursement	\$																									
.725 reimbursement rate. If multiple traveling, 1 per 4 people qualify for mileage reimbursement.																										

Car Rental and Fuel	\$
District Suburban	\$
Parking	\$
Registration Fee	\$
Uber/Taxi	\$
Other	\$
Sub needed	\$
Total Estimate	\$

** To qualify for overnight stay, the training must be over 100 miles away OR a conference 60 miles away lasting 3 or more days*

Employee Signature

Date

Principal / Director Signature

Assistant Superintendent

Superintendent Signature

Business Office
Authorization Number
Initials

Request for Professional Development/Conference Form Instructions

The purpose of this form is to request approval of upcoming travel. This form is not to be used as substitution or replacement of Purchase Orders or the Travel Reimbursement form for meals and mileage.

Again, this form is requesting for approval, so when estimating expenses, you can use an estimate. Use your best estimate, but it does not have to be down to the penny. For example, you don't need to call the hotel and get an exact amount for your stay. This is a request, so it could be denied, so taking that extra step at this point is not needed. Once you get approval and are entering in a requisition, that would be the time to request that from the hotel.

Attach a summary of the event to the registration for backup documentation for approval. Also attach google maps print out to the location.

Once approved, the form will be returned to you with an assigned authorization number. That authorization number must be referenced on the requisition or the requisition will be returned.

Appendix D

Gainesville ISD
BUDGET CHANGE REQUEST FORM

<i>Campus</i>										<i>Date</i>	
Line	Fund	*Function	•Object	Sub	Organization	Year	Program	Optional	Optional	Decrease	Increase
Number			Account	Object	Code		Intent			(From)	(To)
<i>Example</i>	199	11	6399	00	002	6	11	0	00	\$ 25.00	
<i>Example</i>	199	11	6411	00	002	6	11	0	00		\$ 25.00
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
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16											
17											
16											
18											
19											
20											

Appendix E

Finance Budget Code Refresher

This email is being sent in the hopes of providing resources to help make your role a little easier. There are a couple of resources that I would like to bring to your attention to along with some guidance on the account code structure as well as what you may spend 461 Campus Activity money on. This is not an email that has all of your answers, but I did attach the FASRG which is the main point of reference on the do's and don't's. If you do look in the FASRG use ctrl+F to find where things should be coded to if you don't know.

When you open the FASRG, pg. 10 will show you the account code structure. Then as you go to through the guide it breaks down what each component of the account code structure means.

ELEMENTS OF THE BUDGET CODE 199-36-6399-10-041-5-99-051 This is a junior hs band general supplies code.

199-FUND	WHERE?
36 - FUNCTION	WHY?
6399 - OBJECT	WHAT?
10 - SUB-OBJECT	WHAT?
041- ORGANIZATION	WHO?
5- YEAR	WHEN?
99 - PROGRAM INTENT	WHY?
051 - LOCAL OPTION	HOW?

ASK YOURSELF...

WHO _____ is paying for it?
 WHAT _____ is being purchased?
 WHERE _____ is it being funded?
 WHEN _____ is it being purchased?
 WHY _ is it being purchased?
 HOW _____ is it being used?

Where? Fund Identifies the fund source from which monies are spent: 199 (General Fund) and 200's (Federal Funds). 461 (Campus Activity) & 865 (Student Activity) uses are at the end of this email.

- 199 is what mostly everyone will use.
- 200's are special funds
- 461 Campus Activity
- 865 Student Activity

Why? Function Codes Identifies the transaction purpose:

- 11 - Instructional (Classroom) Direct Classroom instruction between student and teacher/aide
- 12 - Instructional Resource & Media Services Use for library, media, Campus Technologist

13 - Instructional Staff/ Curriculum Development Use for teacher/instructional aide staff development, campus instructional specialist, curriculum development

21 - Instructional Administration Assistant Superintendent, Special Ed Admin, Executive Directors of Leadership

23 - School Leadership Principal, Assistant Principal, Secretary, General staff awards, Directing/Managing a campus

31 - Counseling, Guidance, & Evaluation Services Counseling, assessing, diagnosing, standardized testing

32 - Social Work Services Attendance officers, School workers, social work services

33 -Health Services Clinics, nurses, nurse aide's, physical health services

34 - Pupil Transportation

35 - School Nutrition

36 - Co-Curricular/Extra-Curricular Activities School sponsored activities outside of the school day including competitions

41 - General Administration

51 - Facilities Maintenance & Operations

52 - Security & Monitoring

53 - Data Processing Services (DW Technology) 61 - Community Services

71 - Debt Services

81 - Facilities Acquisition & Construction

What? Object Codes *Identifies the nature & object of an account, transaction or a source:*

6100's is Payroll Costs

6200's is Professional & Contracted Services

6213 - Tax Appraisal & Collection 6219 - ****Professional SVCS**** (State Licensed) 6244 - Contracted Maint & Repair -

Copiers 6249 - Contracted Maint & Repair 625X – Utilities 6269 - Rentals & Operating Leases 6291 - Consulting Services

6294 - Contracted Services 6299 - ****Misc. Services (not defined elsewhere)**

****6219** should only be used for professional services as defined by TX Government code. These professionals are required to be

licensed by or registered with the state: Architects * Optometry • Landscape Architecture • Land Surveying * Professional

Engineering * Real Estate Appraising ****6299** if you are paying for someone to present information during an organized activity

(Professional development) training, instructional presentation for the students, grade-level meetings, etc) you are paying for a Misc.

SVC and that should be charged to 6299

6300's is Supplies & Materials

6311 - Gasoline & Other Fuels 6319 - Parts/Auto 6318 - Supplies (Custodial) 6329 - Reading Materials 6396 - Instruments 6339 -

Testing Materials 6395 – Postage 6317 - General Supplies (M&O) 6398 – Technology 6321 – Textbooks 6399 - General Supplies

6400's is Misc. Operating Costs

6411 – Employee Travel 6412 - Student Travel 6439 - Election Costs 6321 – Textbooks 6494 - Reclass/transportation 6495 - Organizational Dues 6497-Fees 6499 -Awards/Incentives/Food

6600's is Capital Outlay

6619 - Land Purchase & Improv. 6629 - Capital Outlay 6631- Vehicles > \$5,000 6639 - FF&E >\$5,000 6641- Vehicles <\$5,000 6669 - Library Books

What? Sub-Objects Extension of the object: These are different numbers to help break down an Object Code even further.

Who? Organization The owner of the purchase: 001 HS, 041 Junior HS, 104 Lee, 107 Chalmers, 101 Edison, 804 SpEd, 805 Tech, etc.

Why? Program Intent Code Used to account for a particular program: 11-Basic Educational Srvcs, 21-G/T, 22 Career Tech, 23 SpEd, 24 Accelerated Inst, 25 Bilingual, 26 Non-disciplinary Alt Ed, 28 DAEP, 30 Title 1, 37 Dys, 38 CCMR, 91 Ath, 99 Undefined

How? Local Option Code 1 and 2/3 District defined: examples could be junior hs band vs junior hs choir or meals for hs basketball vs meals for hs football, etc.

461 (Campus Activity Fund)

Campus activity funds support campus and or district programs and activities. Revenue sources for campus activity funds may include, but are not limited to, vending machines, concessions, campus fundraisers, commissions from school photography, publications, or school stores.

- Do other persons besides the students involved in the activity fund (teachers, sponsors, principals, administrators, etc.) have access to activity fund money to use in a manner that does not directly benefit the students involved in the activity? If so, this money should be accounted for in Fund 461 - Campus Activity Funds.
 - Campus Activity funds are used to:
 - Promote the general welfare of the school
 - Promote educational development
 - Promote high morale of all students & staff
 - Benefit the entire campus and/or student body
 - All purchases become property of the district

865 (Student Activity Fund)

Money from bona fide student organizations or clubs are classified as student activity funds. Student activity funds support the activities of student-led organizations or clubs that students not only participate in, but also manage and direct the activities of the organization or club. ***Student clubs must have by-laws in place and they are the ones that decide where the money will be spent.*** The expenditure of funds need to be reflected in their Minutes from their meetings. Worth repeating, “Members and sponsors of the club according to the rules of the club must approve all expenditures of these monies.”

Appendix F

**Reimbursement Request
PROCEDURES NOT FOLLOWED**

The district does not generally reimburse for goods or services purchased by employees. Requesting for reimbursement does not follow our district purchasing policy, or the TEA purchasing guidelines, of receiving prior approval for the purchase and also encumbering the money to ensure funds are available.

Please state below why the guidelines were not followed.

Thank you,
The Business Office

Signature

Principal Signature

Business Office

Superintendent Signature

Appendix G



Create/Modify Requisition - REQ3100

Table of Contents

Create/Modify Requisition - REQ3100 i
Create/Modify Requisition - REQ3100 1

Create/Modify Requisition - REQ3100

Purchasing > Maintenance > Create/Modify Requisition

This page is used to edit existing requisitions, create new requisitions, and filter existing requisitions by from/to date or requestor. Originators can submit requisitions for multiple requestors. You can only view and edit the requisitions that you created.

- Requisitions created by originators with no approval path are automatically approved when saved, and a purchase order is created when the requisition is submitted. Requisitions created in the current accounting period that have all general journal transactions in the current accounting period are displayed in the current and the next accounting period.
- Requisitions created in the next accounting period that have all general journal transactions in the next accounting period are displayed in only the next accounting period.
- Requisitions created in the current accounting period that have general journal transactions in the next accounting period are displayed in only the next accounting period. Requisitions created in the current accounting period that have no general journal transactions (saved requisitions) are displayed in the current and the next accounting period. Requisitions created in the next accounting period that have no general journal transactions (saved requisitions) are displayed in the next accounting period only.

Note: If another user enters an account code for which the selected requestor is not authorized to use in his user profile, the account description is changed to Account Code Not In User Profile. Users can:

- Change the unauthorized account code to an account code in the requestor's user profile.
- Change the values in the Percent and Amount columns of the unauthorized account code.

Saved requisitions are set to a *Not Submitted* status. When submitted, the requisition status changes to *Pending* until it is approved (if required) and becomes a purchase order.

The logged-on user can only view their own requisitions.

Although completing the **Employee Nbr** field in Security Administration is optional, it is necessary for employees to access information on this page.

If an originator does not have an approval path and creates a requisition, the requisition is automatically approved when saved, and a purchase order is created if they are submitted.



Requisitions cannot be created if the current date is greater than the cutoff date on the Options > Purchasing Options page in District Administration.


Create or edit a requisition:

Add	Add - Clear All	Click to clear all data for the requisition and add a new row.	OR	Retrieve an existing record.		
	Add - Clear Detail	Click to clear the item and account data only and add a new row. Other existing information is not cleared.			Requisition Nbr	Type the six-digit requisition number to be retrieved, if known. Leading zeros are not required. However, if alphanumeric values are entered, the field is not zero-filled.
	Add - Clear Vendor	Click to clear the vendor information. Other existing information is not cleared.			Click Retrieve . If the requisition number is not known, click Directory .	
Field		Description				
Originator		The name of the logged-on user is displayed.				

<p>Requestor</p>	<p>Type the name of the person or organization who is requesting the item(s). As you type the data, a drop-down list of corresponding data is displayed. Select the requestor. Notes:</p> <p>The requisition follows the requestor's approval path that is set up on the District Administration > Workflow > Approval Path page.</p> <p>If no requestors exist for the selected user on the District Administration > User Profiles > Purchasing Requestors tab, the originator is displayed in the requestor list.</p> <p>If requestors are added to the District Administration > User Profiles > Purchasing Requestors tab, the originator is limited to only those accounts that are associated with the requestor.</p> <p>The originator is also limited to the amounts entered in the Req Max and YTD Max fields on the District Administration > User Profiles > Purchasing Permissions tab for the specified requestor. The originator's account and amounts are not affected.</p> <p>If changing the requestor, a warning is displayed indicating that this action causes all accounts assigned to the items to be deleted. The accounts that the new requestor is authorized to use are charged with the item cost.</p>
<p>Requisition Nbr</p>	<p>The requisition number is populated when the requisition is saved if the Use Automatic CYR Requisition Number Assignment field is selected on the Finance > Tables > District Finance Options tab. Otherwise, you must enter a six-digit requisition number.</p>
<p>Date Request</p>	<p>Type the date of the requisition request. By default, the field is set to the current date; however, it can be changed.</p>

Date Required	Type the date that the requisition is required. By default, the field is set to the current date; however, it can be changed.
Order For	Type the shipping contact name to be displayed on the purchase order. The field can be a maximum of 30 characters. If blank, the data from the Requestor field is displayed on the purchase order. Note: Data from the Order For or Requestor field is only displayed on the purchase order if a Y is entered in the Include Requestor's Name in Shipping Address parameter on the Print Purchase Orders or Reprint Purchase Orders report parameter page.


Field	Description
Requisition Per	The requisition period for this transaction is displayed. This field is the same as the accounting period and is set to the current or next period on the Finance > Tables > District Finance Options tab.
Shipping Addr	Type the address where the requisition is to be shipped. The shipping addresses are assigned on the District Administration > User Profiles > Purchasing Addresses tab.
Sort Key/Vendor Name	Type a valid vendor name, if known. The Vendor Nbr field is populated with the corresponding vendor number. If the vendor number is not known, click  to select a vendor from the Vendors Directory . The Vendor Directory is populated from the vendor records established on the Finance > Maintenance > Vendor Information > Vendor Name/Address tab.
Vendor Nbr	Populated with the vendor number based on the value entered in the Sort Key/Vendor Name field. Or, type a valid vendor number if known. The Sort Key/Vendor Name field is populated with the corresponding vendor name. If the vendor number is not known, click  to select a vendor from the Vendors Directory .


Reason	Type the reason for submitting the requisition or edit the current reason. The field can be a maximum of 30 characters. This information is displayed on various reports and on the general ledger.
Priority	Click  to select or change the requisition priority. By default, priority is set to <i>Regular</i> , but it can be changed to <i>Urgent</i> .
Reference Nbr	Type the identification number for this requisition. The field can be a maximum of 15 characters.
Work Order	Type a work order number. This field is only for informational purposes.
Bid Category	Type the category code to be used for the requisition. As you type the data, a drop-down list of corresponding data is displayed. Select a bid category code. Only category codes identified as a bid category on the Finance > Tables > Vendor Categories page and assigned to the selected vendor on the Finance > Maintenance > Vendor Information > Vendor Miscellaneous tab are displayed in the drop-down list.
Bid Nbr	If the bid process was used for this vendor and you are ordering based on a bid, type the bid number; otherwise, leave the field blank. This information is printed on the purchase order.
Confirm Only	Select if an order was sent via fax, email, or the Internet, and this purchase order only confirms that the order was already received by the vendor.
Attachments	Select if an attachment is included with the purchase order.
Freight Cost	Type a cost value, edit the current cost value, or leave the field blank if there are no charges. The freight cost is distributed to all line items when the Freight Elig field is selected. In addition, the Freight % field is populated based on the amount in the Freight Amt field divided by the subtotal of the line item.
Distr Freight Amt	Click to distribute the freight cost evenly among all line items in the requisition.
Field	Description

<p>Credit Card Code</p>	<p>Type the credit card code to be used for the requisition. As you type the data, a drop-down list of corresponding data is displayed. Select a credit card code.</p> <p>Only active credit card codes that are assigned to the requestor on the District Administration > Maintenance > User Profiles > Purchasing Credit Cards tab are displayed in the drop-down list.</p> <p>After a requisition is submitted, only the originator can update the credit card code. The requisition must be returned to the originator to make any changes.</p>
<p>Campus/Dept</p>	<p>Type the name of the campus submitting the requisition. This field is also used to direct the requisition to the first approver. As you type the data, a drop-down list of corresponding data is displayed. Select a campus/department. Notes:</p> <p>This field is only displayed if the Allow for Approval Process is selected on the District Administration > Options > Purchasing/Warehouse tab.</p> <p>The Campus/Dept field is optional when the requisition is created and is required when the requisition is submitted.</p> <p>The Campus/Dept drop-down list includes the campus/department number, campus/department name, and the first approver.</p>

Click the **Accounts** link to select a line item. The line item is highlighted for editing and you can view or add accounts for the selected line item in the **Accounts** section at the bottom of the page.

<p>Note</p>	<p>Click to add or read a note for the item. If a paper clip is displayed next to the Note button, an item note exists.</p> <p>In the note window, review the existing notes or type new or additional notes (justification or instructions) about the item. This information is for internal use only.</p> <p>Click OK to save the note and close the window. Otherwise, click Cancel to close the window.</p>
--------------------	---

Item	The sequential number of the row is automatically populated.
Catalog Nbr	Type an item catalog number. This field can be a maximum of 15 characters.
Description	Type a short description (e.g., computer, pens, books, etc.) of the item being ordered. This field is required and can be a maximum of 30 characters.
Unit of Issue	Click  to select a basic unit (e.g., EA (each), CA (case)) on which the price is based.
Quantity	Type the quantity in units of issue for the requested item.
Unit Price	Type the price per unit of issue for the requested item.
SubTotal	The subtotal is populated based on the Quantity and Unit Price fields.
Commodity Code	<p>Begin typing a commodity code or description. As you type the data, a drop-down list of corresponding data is displayed. Select the applicable commodity code. The commodity codes are maintained on the District Administration > Tables > Commodity Codes page. The commodity code can be selected and changed on a saved requisition and also by an approver once submitted.</p> <p>Note: If Restrict Commodity Codes to Buyer is selected on the District Administration > Options > Purchasing/Warehouse page, only buyers (i.e., Buyer is selected on the District Administration > Maintenance > User Profiles > Purchasing Permissions tab) can view the Commodity Code field. If Restrict Commodity Codes to Buyer is not selected, then all users can view the Commodity Code field.</p>
Discount %	If there is a discount on the line item, type the value (percent) to be reduced from the item price. The Discount Amt field is populated when another field is selected.
Discount Amt	Type a value of the discount amount. The Discount % field is recalculated when another field is selected.
Freight Elig	Select if the requisition item is eligible for transportation charges and you want to include the freight cost in the requisition total. If not selected, the Freight % and Freight Amt fields are disabled.

Freight %	Type the percentage value of the item's purchase price for the item's transportation charges. The Freight Amt field is calculated and the Freight Cost field is adjusted when another field is selected.
Freight Amt	Type the freight charge amount. The Freight % and Freight Cost fields are adjusted when another field is selected.
Totals	The total line item value is displayed. The discount and freight amounts are included in the calculation.
Status	By default, this field set to <i>Y - Approved</i> . Click  to select a different requisition item status. Notes: If <i>Y - Approved</i> is selected, a unit price other than \$0 is required. If <i>F - Free</i> is selected for goods or services being requisitioned without charge, the account code must be blank.
Long Description	Type a detailed item description (e.g., training dates, etc.)
Requisition Total	The calculated total cost for each item in the requisition based on the quantity ordered and unit price per item is displayed.


Click **Refresh Totals** to update the totals if any amounts are changed in the grid.

The last line of the requisition displays the requisition subtotal (quantity x unit price), discount amount, freight amount, and requisition total (the total calculated requisition amount including discounts and freight amounts).

Click **+Add** to add additional line items.

Add account code data for each line item:

If you add multiple account codes per line item, be sure that you accurately indicate the percent and amount for each account code. Review the example in the **Pct** field description.

Account Code	<p>Type the account code to be charged. The account code must exist in the general ledger and in the user profile (the account code must be assigned to the Requestor's user profile in District Administration.).</p> <p>The account code is comprised of the fund, function, object, subobject, organization, and program codes, and are the individual components that uniquely identify a specific budget category. You can add multiple accounts for each item.</p> <p>Press the SPACEBAR to view a list of account codes associated with the requestor's user profile. If the account code is not known, click . The Accounts Codes lookup is displayed.</p> <ul style="list-style-type: none"> • Type data in the individual account code component fields and click Search. • A list of account codes matching your search components is displayed. • Select the applicable account code from the list. Otherwise, click Cancel to close the Account Codes lookup. • The Description field is populated with the description of the account. <p>Note: If an account code is added or changed, click Approve to save the account code and continue with the approval process.</p>
Description	<p>This field is populated with the account description from the Finance chart of accounts.</p>
Balance	<p>Displays the fund balance available in the account. A negative balance indicates that the fund has available funds.</p>
Pct	<p>Type the percent of that item to charge the selected fund. Each requisition line item must equal 100%.</p> <p>For example, the percent would be 100% if you paid from one account; however, if you paid from two accounts, you could split the amount 50/50, 75/25, or 60/40 for a total of 100%.</p>

Amount	Type the amount to charge the selected fund. The amount that will be charged to that account according to the percent entered in the Pct field.
---------------	--

- Click **Refresh Totals** to update the totals if any amounts are changed in the grid.

- Click **Calculate Percent** to populate the **Percent** column based on the amount entered in the **Amount** column.


- Click **Calculate Amount** to populate the **Amount** column based on the amount entered in the **Percent** column.

OR

- Click **Uniform Acct Distr** to assign one or more account codes to the entire requisition. You can split all of the costs for a requisition item between two or more funds. The percentage split does not have to be the same for each fund, but the sum of all percentages must equal 100%.

The Uniform Account Distribution pop-up window is displayed.

- Complete the following fields:

<p>Account Code</p>	<p>Type the account code to be charged. The account code must exist in the general ledger and in the user profile (the account code must be assigned to the Requestor's user profile in District Administration.).</p> <p>The account code is comprised of the fund, function, object, subobject, organization, and program codes, and are the individual components that uniquely identify a specific budget category. You can add multiple accounts for each item.</p> <p>Press the SPACEBAR to view a list of account codes associated with the requestor's user profile. If the account code is not known, click . The Accounts Codes lookup is displayed.</p> <ul style="list-style-type: none"> • Type data in the individual account code component fields and click Search. • A list of account codes matching your search components is displayed. • Select the applicable account code from the list. Otherwise, click Cancel to close the Account Codes lookup. • The Description field is populated with the description of the account. <p>Note: If an account code is added or changed, click Approve to save the account code and continue with the approval process.</p>
<p>Description</p>	<p>This field is populated with the account description from the Finance chart of accounts.</p>
<p>Balance</p>	<p>Displays the fund balance available in the account. A negative balance indicates that the fund has available funds.</p>
<p>Pct</p>	<p>Type the percent of that item to charge the selected fund. Each requisition must equal 100%.</p> <p>For example, the percent would be 100% if you paid from one account; however, if you paid from two accounts, you could split the amount 50/50, 75/25, or 60/40 for a total of 100%.</p>

Amount	Type the amount to charge the selected fund. The amount that will be charged to that account according to the percent entered in the Percent Field.
---------------	--

- Click **Refresh Totals** to update the totals if any amounts are changed in the grid.

- Click **Calculate Percent** to populate the **Percent** column based on the amount entered in the **Amount** column.

- Click **Calculate Amount** to populate the **Amount** column based on the amount entered in the **Percent** column.
 - Click **OK** to apply the amounts.
 - Click **Cancel** to close the window without applying the amounts.


Note: If the next year requisition was created with a new account that exists in the Account Codes table but is not displayed in the drop-down list, you must save the requisition, close and reopen the Purchasing application, and then retrieve the saved requisition. The new account number should be displayed in the drop-down list.

- Click **Save**.
- Click **Submit** to submit the requisition. A message with the requisition number is displayed indicating that the requisition process is completed. You are prompted to print the Purchasing Requisition Report.
 - Click **Yes** to continue and print the report.
 - Click **No** to continue without printing the report.

The requisition is forwarded to the next approver in the approval path.

Other functions and features:

+Add	Click to add a new row.
Retrieve	The Retrieve button is also used to retrieve information from the last save. If you click Retrieve , any unsaved changes are lost.
Vendor Notes	<p>Click to add or view vendor notes. A Vendor Notes window is displayed. If there is a paper clip next to the Vendor Notes button, a requisition vendor note exists. In the Vendor Notes window, type the note to be printed on the purchase order for the vendor to view. Notes:</p> <p>If you are using a preprinted purchase order form, the text displayed on the purchase order is limited to one line that is approximately three inches in length.</p> <p>If you are not using a preprinted purchase order form, the text displayed on the purchase order is limited to three lines that are approximately three inches in length. Use the scale above the text to measure the length of the note.</p> <p>Click OK to save the vendor note and close the window.</p> <p>Click Cancel to close the window without saving the note.</p>
Comments	<p>Click to add or view requisitions comments. These comments are displayed on the District copy of the purchase order. A Requisition Comments window is displayed. If there is a paper clip icon next to the Comments button, a requisition comment exists. In the Requisition Comments window, type comments about the requisition.</p> <p>Click OK to save the requisition comment and close the window.</p> <p>Click Cancel to close the window without saving the comment.</p>
Print	Click to print requisition details. Review the report.

<p>Delete</p>	<p><input type="checkbox"/> Click Delete to delete the requisition. A message is displayed asking you to confirm the deletion.</p> <ul style="list-style-type: none"> • Click Yes to delete the requisition. • Otherwise, click No to not delete the requisition. <p>Notes:</p> <ul style="list-style-type: none"> • A requisition cannot be deleted while it is being edited. • • If you delete a requisition, click Save before editing or creating a new requisition. • Only the originator can delete the requisition.
<p></p>	<p>Click to delete a row. The row is shaded red to indicate that it will be deleted when the record is saved.</p> <p>Click Save.</p>
<p>Documents</p>	<p>View or attach supporting documentation.</p>

Appendix H

Commodity Codes

The following questions can assist in identifying the appropriate commodity code.

Who or which department is the user?

Where will it be used?

What is the use?

When (time of day) will it be used?

Commodity Code	Short Description	Long Description	Examples
100-001	Administrative	Advertising on Billboard	
100-002	Administrative	Advertising at the Movies	
100-003	Administrative	Advertising in Newspaper	Jobs, Bids, Title information
100-004	Administrative	Advertising on Radio/TV	
100-005	Administrative	Advertising in Trade Magazine	
100-006	Administrative	Advertising Banners	
100-007	Administrative	Advertising Online	
100-008	Administrative	Advertising on Vehicles	
100-009	Administrative	Service/Retirement Recognition	Service pins, clocks, reception costs to include decorations
100-010	Administrative	Recruitment Items	General supplies or printing - USB with logos, pens with logos
100-011	Administrative	Land Purchase/Swap	
100-012	Administrative	Property Related Items	For use by Adm Svs only: easements, surface rights, earnest money/closing/option fees
100-013	Administrative	Property Tax Related Items	For use by Adm Svs only: refunds of penalty/interest to taxpayers, property taxes due on land acquisitions

GISD Fiscal Manual

100-014	Administrative	Unemployment	For use by Adm Svs only: Workforce Commission payments
100-015	Administrative	Extraordinary Items	For use by Adm Svs only: settlements, parent reimbursements (not refunds)
120-001	Appliances	Appliance New	Microwave, Coffee Pot, Refrigerator, Ice Machine, Washer/Dryer
120-002	Appliances	Appliance Repairs	Microwave, Coffee Pot, Refrigerator, Ice Machine, Washer/Dryer
120-003	Appliances	Appliance Maintenance	Microwave, Coffee Pot, Refrigerator, Ice Machine, Washer/Dryer
140-001	Athletics	Awards	Athletic letterjackets, trophies, medals ***For non-athletic awards see 395-009
140-002	Athletics	Equipment	Non-PE athletic equipment ***for PE equipment see 395-004
140-003	Athletics	Athletic Services and Repairs	Repair/maintenace of washers/dryers, helmets, cameras
140-004	Athletics	Athletic Supplies	UIL Athletic Equipment & Supplies
140-005	Athletics	Athletic Wear	Athletic Uniforms ***for PE uniforms see 395-004
140-007	Athletics	Student Registration/Entry Fee	tournament entry fees

140-008	Athletics	Golf Course Rental	golf course rental fees
140-009	Athletics	Trainer Supplies and Equipment	all supplies & equipment used by athletic trainers
140-010	Athletics	Athletics Contracted Services	Game officials, referees, turf/track/scoreboard repair/replacement
140-011	Athletics	Football Safety Helmets	purchase of football helmets
140-012	Athletics	Natatorium Supplies and Service	all non-chemical supplies & equipment used at the Natatorium
140-013	Athletics	Natatorium Chemicals	chemicals for use at the Natatorium
180-001	Books	Library	Books for use in the Library
180-002	Books	Hardback / Paperback	Books for use in the classroom/literacy library
180-003	Books	Periodicals	Quarterly, Bi-Annually, Annually
180-004	Books	Planners	Student Planners
180-005	Books	Study Guide for Student	Test Prep,UIL competition prep
180-006	Books	Guide for Teacher	Utilized by teacher for instructional prep
180-007	Books	Textbooks for Students	all textbooks

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180-009	Books	Electronic / E-books	Including electronic subscriptions (& for purchase of software subscriptions for remainder of FY 20)
180-010	Books	Magazines Subscriptions	Monthly Subscriptions
180-011	Books	Barcode Labels and Ribbons	all barcode labels and printer ribbons for printers
190-001	Catering & Food	Catering & Food	all catering & food service items
190-002	Catering	Catering Servers	outside catering server services
190-003	Catering	Catering Accessories	Papergoods & supplies for event
193-001	Cleaners	Cleaners for Uniforms, Cloth	Drycleaners, linen & uniform services
195-001	Films & Movies	Digital Films Library & Class	Usage & royalty fees for movie rentals, i.e. Swank
197-002	Entertainment	Talent Agent Expenses for Acts	
200-101	Fine Arts	Accompanist	
200-102	Fine Arts	Choreographer	
200-103	Fine Arts	Clinician	
200-104	Fine Arts	Color Guard Tech	
200-105	Fine Arts	Drill Team	
200-106	Fine Arts	Judges	
200-107	Fine Arts	Master Class	
200-108	Fine Arts	Piano Tuning	
200-109	Fine Arts	Royalties	Plays, music
200-110	Fine Arts	Services	Contracted services not listed above
200-111	Fine Arts	Supplies	Sheet music, strings, reeds, art supplies, theatre make-up etc.
200-112	Fine Arts	Student Travel	Meal Cards, Hotel, Airfare
200-113	Fine Arts	Costumes & Accessories	Theatre costumes, band uniforms, choir dresses etc.

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200-114	Fine Arts	Theatrical Equipment	
200-115	Fine Arts	UIL Stage Sets	
200-116	Fine Arts	Rentals, Microphones & Lights	
200-117	Fine Arts	Safety Training Classes	
200-118	Fine Arts	AV Tech	Webcams, tripod stand, Activpanels
200-119	Fine Arts	Cheer	
200-120	Fine Arts	Percussion Tech	
200-121	Fine Arts	Marching Tech	
200-122	Fine Arts	UIL Academic Testing Materials	
200-123	Fine Arts	Registrations	Student Registration/admission fees for Fine Arts
200-124	Fine Arts	Instruments	Band, orchestra, mariachi
200-125	Fine Arts	Online Hosting	
380-001	Facilities	Concrete Services	
380-002	Facilities	Electrical Services & Supplies	
380-003	Facilities	Elevator Services & Supplies	
380-004	Facilities	Fencing Services & Supplies	
380-005	Facilities	Fire Protection	
380-006	Facilities	Flooring Services & Supplies	
380-007	Facilities	Glass Services & Supplies	
380-008	Facilities	HVAC Services & Supplies	

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380-009	Facilities	Marquee Services	
380-010	Facilities	Pest Control Services	
380-011	Facilities	Plumbing Services & Supplies	
380-012	Facilities	Roofing Services & Supplies	
380-013	Facilities	Natatorium Services	Major Maintenance items
380-014	Facilities	Custodial Services	Back Pack Sprayers, cleaners, paper towels
380-015	Facilities	Emergency Services	
380-016	Facilities	Fuel Pump Services	
380-017	Facilities	Fire/Flood Cleanup	
380-018	Facilities	Construction Service	
380-019	Facilities	Striping Parking Lot	
380-020	Facilities	Painting Exterior	
380-021	Facilities	Painting Interior	
380-022	Facilities	Paint and Supplies	brushes, tarps, rollers, edgers, paint, primer
380-023	Facilities	Mural Painting	
380-024	Facilities	Building Permit Fees	
380-025	Facilities	Welding Services/Supplies	
380-026	Facilities	Fire Inspections	
380-027	Facilities	Engineering Services	

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380-028	Facilities	Grease & Sand Trap Services	
380-029	Facilities	Carpentry Parts	
380-030	Facilities	Metal Storage Containers	
380-031	Facilities	Concrete Equipment	
380-032	Facilities	Inspection Services	
380-033	Facilities	Abatement/Remediation	Asbestos, mold
380-034	Facilities	Painting Equipment	mechanical/electronic equipment
381-002	Fieldtrips	Transportation	GISD buses
382-001	Fundraisers	Fundraisers	Cookie dough, wrapping paper, books, except for t-shirts
383-001	Furniture	Furniture Installation	
384-001	General	General Merchandise	Non-instructional supplies
384-002	General	Furniture	
384-003	General	ID Machine and Supplies	
384-004	General	Kitchen Equipment	
384-005	General	Kitchen Small wears	
384-006	General	Notary Supplies	
384-007	General	Notary License Renewal	
384-008	General	Office Supplies	Function 23, 41 supplies
384-009	General	Postage and Shipping	Only for use when purchasing postage or an open PO to FedEx ***shipping in conjunction with an item purchase should reflect the same commodity code as the item
384-010	General	Toll Road Charges	

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384-011	General	Table and Chair Rentals	
384-012	General	Maintenance Agreement	For laminators, poster machines, postage meters, etc.
384-013	General	Misc. Contracted Services	Canon & ImageNet click charges, including after hours security, Asbestos Abatement, Licensing fee
384-014	General	Port-a-Potty Rental	
384-015	General	T-Shirts	Including t-shirts for fundraisers
384-016	Backpack	Back to School Program	

385-001	Graduation	Prom Supplies	
385-002	Graduation	Gowns, Cords, and Medals	
385-003	Graduation	Venue Rentals	
385-005	Graduation	Decoration Rentals	
385-006	Graduation	Graduation Supplies	
388-001	Grounds	Equipment	
388-002	Grounds	Materials	
388-003	Grounds	Irrigation Supplies	
388-004	Grounds	Landscaping Supplies	
388-005	Grounds	Grounds Services	Including Athletic Fields
388-006	Grounds	Playground Equipment	Recess Equipment
388-007	Grounds	Playground Supplies	Recess Supplies
388-008	Grounds	Tools	
388-009	Grounds	Small Engine Equipment	

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388-010	Grounds	Repair Services	
388-011	Grounds	Rental Equipment	
388-012	Grounds	Tree Trimming Services	
388-013	Grounds	Dirt and Rock	cushion sand, sidewalk maintenance materials
390-001	Health Services	AED Supplies	
390-002	Health Services	Equipment	
390-003	Health Services	Repairs	
390-004	Health Services	CPR/First Aid	
390-006	Health Services	CPR Training	
390-007	Health Services	Supplies	
395-001	Instructional	Aquarium Services and Supplies	
395-002	Instructional	Arts and Crafts for Classroom	Non-Art class supplies ***Art class supplies see 200-111
395-003	Instructional	Calculators for Classroom	
395-004	Instructional	Instructional Supplies	Items for use by the students, including PE equipment
395-005	Instructional	Instructional Teacher Supplies	Items for use by the teachers
395-006	Instructional	Early Childhood Supplies	
395-007	Instructional	Special Education Supplies	
395-008	Instructional	Testing Materials	Tests, scantrons, bluebooks, testing supplies i.e. pencils, highlighters, sharpeners etc.
395-009	Instructional	Awards and Incentives	Non-athletic awards, non-athletic letter jackets
395-010	Instructional	Banners and Flags	

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395-011	Instructional	Field Trips	Student registration/admission fees
395-012	Instructional	Office Machine Repairs	Laminator, poster maker
395-013	Instructional	Instructional Contract Labor	
395-014	Instructional	Student Exams & Certificates	Costs for non-vocational student exams & certificates
395-015	Instructional	Student/Group Memberships	NJHS, NHS, FFA, Student Counsel, AATSP
395-016	Instructional	Student Registration Fees	registration/annual fees for instructional purposes, i.e. Regional Day School for the Deaf, debate tournament, etc.
398-001	Insurance	Insurance	
400-001	Maintenance	Ceiling Tiles	
400-002	Maintenance	Janitorial	Supplies, including wipes,
400-002-1	Maintenance	Janitorial	Equipment
400-003	Maintenance	Electrical	
400-004	Maintenance	Fencing	
400-005	Maintenance	Flooring	Including Demo & disposal of materials
400-006	Maintenance	Fire Protection	
400-007	Maintenance	Bottled Gases	
400-008	Maintenance	Glass Repair	
400-009	Maintenance	HVAC	
400-010	Maintenance	Industrial Parts	
400-011	Maintenance	Lockers	
400-012	Maintenance	Locks/Security	Access/entry key cards, including doors and hardware
400-013	Maintenance	Lumber	

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400-014	Maintenance	Signage	
400-015	Maintenance	Plumbing	
400-016	Maintenance	Portable Buildings	
400-017	Maintenance	Roofing	
400-018	Maintenance	Glass	
400-019	Maintenance	Chemicals/Services	
400-020	Maintenance	Generator Repairs	
425-001	Mascot	Mascot Costume	
450-001	Performing Arts	AV Techs	
450-002	Performing Arts	Camera Operators	
450-003	Performing Arts	Parking Lot Attendants	
450-004	Performing Arts	Safety Inspections	
450-005	Performing Arts	Sewing Supplies & Repair Parts	
450-006	Performing Arts	Ushers	
450-007	Performing Arts	Gaffers Tape	
450-008	Performing Arts	Performing Contracted Service	
450-009	Performing Arts	Equipment Rental	
450-010	Performing Arts	Stage Supplies and Hardware	

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450-011	Performing Arts	Performing Arts Furniture	
465-001	Photography	Photography	Contracted services (non-fundraisers)
465-002	Photography	Videography Services	Contracted services (non-fundraisers)
468-001	Printing	Printing Services	
468-002	Printing	Printing Graphics Design	
475-001	Police/Resource Officer	Safety Equipment	
475-002	Police/Resource Officer	Vehicle Safety Equipment	
475-003	Police/Resource Officer	Uniforms and Vests	
475-004	Police/Resource Officer	Badges & Evidence Tags	
475-005	Police/Resource Officer	Range Shooting Fees	
475-006	Police/Resource Officer	Guns and Ammunition	
475-007	Police/Resource Officer	Online Subscription	
475-008	Police/Resource Officer	Polygraph Services	
475-009	Police/Resource Officer	Psychological Evaluations	
475-010	Police/Resource Officer	Physical Exams	
475-011	Police/Resource Officer	Vehicle Painting and Decals	
475-012	Police/Resource Officer	Contracted Services	Agency contracts
480-006	Professional	Architect	
480-007	Professional	Engineer	
480-008	Professional	Surveyor	

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480-009	Professional	Legal Services	including legal subscriptions
480-010	Professional	Translation Services	
480-011	Professional	Veterinarian	
480-012	Professional	Drug Testing	DOT Physicals also
480-013	Professional	Canine Dogs	
480-014	Professional	Trainings	Contracted Svs trainers brought into District to provide professional development trainings
480-015	Professional	Certifications	Teacher & Staff Certifications fees
480-016	Professional	Speakers and Authors	Contracted Svs speakers & authors (non-professional development training)
480-017	Professional	Memberships & Dues	

480-018	Professional	Finger Printing	fees
480-019	Professional	Background Checks	fees for staff & volunteers
480-020	Professional	Independent Student Evaluation	Parent requested student evaluations provided by non-District staff
480-022	Professional	Professional Development Registrations - Travel	Professional Development (PD) registrations requiring staff to travel outside of District
480-023	Professional	Technical Writing Consultant	
480-025	Professional	Independent Contractor	
480-026	Professional	Appraisal Services	
480-027	Professional	Brokerage Fees - Investments	
480-029	Professional	Professional Development Registrations - Non-Travel	Professional Development (PD) registrations that do not requiring staff to travel outside of District
485-001	Records Management	Records Management Supplies	For use by Records Management Dept only
490-001	Special Needs	Hearing Devices	

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495-001	Student Nutrit	Electronic Monitoring Service	For use by Child Nutrition Dept only
495-002	Student Nutrit	Equipment, Supplies & Tools	For use by Child Nutrition Dept only
495-003	Student Nutrit	Food Items	For use by Child Nutrition Dept only
500-001	Technology	Computers	Desktop, Laptop, Chrome Books, Ipad, Monitors
500-002	Technology	New Software	
500-003	Technology	Assistive Devices	
500-004	Technology	iPad/Tablet Repairs	
500-005	Technology	Laptop Repairs	
500-006	Technology	Website Design	
500-007	Technology	Printers	
500-008	Technology	Printer Repairs	
500-009	Technology	Site Licenses	
500-010	Technology	Radios	
500-011	Technology	Phones	
500-012	Technology	Phone Repairs	
500-013	Technology	POS - Point of Sale System	
500-014	Technology	Network Cabling	
500-015	Technology	3D Printers and Supplies	
500-016	Technology	Messaging/Paging Service	
500-017	Technology	Phone Services	

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500-018	Technology	Cell Phone Services	
500-019	Technology	Misc. Parts	
500-020	Technology	Software Renewals	
500-021	Technology	Equipment	Activpanels, Security camera equipment for classrooms and buses, equipment installation,
500-023	Technology	Online Magazine Subscriptions	
500-024	Technology	Online Music Subscriptions	
500-025	Technology	Video Editing	
500-027	Technology	Telecomm, Internet Protocol, Network Monitoring, Surveillance, Intrusion Detection Systems & Network Products	
500-028	Technology	Locate Services	fiber locate
500-029	Technology	Software Maintenance Agreement	
900-001	Transportation	Vehicle Rental	Box truck rentals
900-002	Transportation	Tires	including wheel alignments, and services
900-003	Transportation	Trailer	
900-004	Transportation	Trailer Rental	
900-005	Transportation	Bus Mechanical Repairs	
900-006	Transportation	Vehicle Mechanical Repairs	
900-007	Transportation	Transmission Repair	

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900-008	Transportation	Parts & Supplies	
900-009	Transportation	Wrecker Service	
900-010	Transportation	Car Wash	
900-011	Transportation	State Inspection & Vehicle Title	
900-012	Transportation	Fuel	
900-013	Transportation	Oil and Petroleum Products	Including pickup and disposal
900-014	Transportation	Bus Body Repair Work	
900-015	Transportation	Vehicle Body Repair Work	
900-016	Transportation	Upholstery Repairs	
900-017	Transportation	Bus Toll Road Charges	
900-018	Transportation	Propane Gas	
900-019	Transportation	Refrigeration Liquid for AC	
900-020	Transportation	Charter Bus Services	
900-021	Transportation	Refrigeration Truck Repair	
900-023	Transportation	Vehicle/Bus Purchase	
900-024	Transportation	Auto/Bus Paint	
900-025	Transportation	Uniform Rental Fees	
910-001	Travel	Employee Travel	Travel reimbursements for all non-registration costs (hotel, gas, meals etc.)
910-002	Travel	Student Travel	Meal cards, hotel, airfare (non-fine arts travel)

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910-003	Travel	School Board Travel	
930-001	Utilities	Telephone / Wireless	
930-002	Utilities	Internet	
930-003	Utilities	Electric	
930-004	Utilities	Water	
930-005	Utilities	Natural Gas	
930-006	Utilities	Cable Television	
930-007	Utilities	Waste Management	
940-001	Vocational	Ag Animals	
940-002	Vocational	Auto Mechanics	
940-003	Vocational	Building Trades	
940-004	Vocational	Culinary Arts	
940-005	Vocational	JROTC	n/a
940-006	Vocational	Welding	
940-007	Vocational	Wood Shop	
940-008	Vocational	Metal Shop	
940-009	Vocational	Solar Car Panels	
940-010	Vocational	Solar Car Supplies	
940-011	Vocational	Fertilized Chicken Eggs	

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940-012	Vocational	AG Equipment and Supplies	
940-013	Vocational	Robotics Equipment & Supply	
940-014	Vocational	Livestock Trailer	
940-015	Vocational	Engineering	CTE
940-016	Vocational	Competition Uniform & Accessor	
940-017	Vocational	Health Science Program	CTE
940-018	Vocational	Legal Program	
940-019	Vocational	Criminal Justice	
940-020	Vocational	Silk Screening Equipment	
940-021	Vocational	Cosmetology Equipment & Supply	
940-022	Vocational	Audio Visual (AV)	AV production, graphic design, commercial photography, animation
940-023	Vocational	Emergency Services	EMT, fire academy
940-024	Vocational	Law & Public Service	Forensic science
940-025	Vocational	Computer Science	CTE COURSES
940-026	Vocational	Education & Training	
940-027	Vocational	Architecture Design	
940-028	Vocational	HVAC	
940-029	Vocational	Business & Marketing	
940-030	Vocational	Uniforms/Shoes/T-shirts	uniform items for all vocational programs
940-031	Vocational	Floral Design	

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950-001	Warehouse	Boxes/Gaylords	
950-002	Warehouse	Shredding	
950-003	Warehouse	Equipment, Supplies, Shelving	
960-001	Year Books	Year Books	
970-001	Refunds	Refunds	All student & parent refunds for all budget codes
970-002	Start-Up Funds	Start-Up Funds	Cafeteria cash drawers, petty cash funds