



REAL INNOVATION
LIMITLESS OPPORTUNITY
LEWISVILLE INDEPENDENT SCHOOL DISTRICT

*Business Office Procedures
Manual*

Fiscal Year 2021-22



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PAID HOLIDAYS, 2021 - 2022	
HOLIDAY	DATE
INDEPENDENCE DAY (1)	Monday, July 5, 2021 *
LABOR DAY (1)	Monday, September 6, 2021
THANKSGIVING (2)	Thursday, November 25, 2021
	Friday, November 26, 2021
WINTER BREAK (5)	Thursday, December 23, 2021
	Friday, December 24, 2021
	Monday, December 27, 2021
	Thursday, December 30, 2021 ^
	Friday, December 31, 2021
SPRING BREAK (2)	Thursday, March 17, 2022
	Friday, March 18, 2022
MEMORIAL DAY (1)	Monday, May 30, 2022 *

* Not applicable to Food Service Employees

^ NOTE: Cafeteria Managers w/Holidays (Cal #305) will accept Sysco delivery on Thursday, 12/30/21. Alternate holiday is 1/3/22.

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Business Office Contacts

LISD Business Offices located at:

Lewisville ISD Administrative Center
1565 W. Main St
Lewisville, TX 75067

469-713-5200

STAFF MEMBER	POSITION	PHONE	FAX
<u>Finance Office</u>			
<u>Mark Youngs</u>	Chief Financial Officer	972-350-4733	972-350-9411
<u>Sharon Blanton</u>	Administrative Assistant	972-350-4733	214-626-1853
<u>Accounting & Budgeting</u>			
<u>Rosemary Trevino</u>	Ex. Dir of Accounting & Budgeting	972-350-4706	972-350-9419
<u>Adriana Herbas</u>	Admin. Asst. to Ex. Director	972-350-4703	972-350-9419
<u>Isais Romo</u>	Director of Accounting	972-350-4706	972-350-9419
<u>Sarah Curtis</u>	Senior Accountant	972-350-4723	972-350-9419
<u>Nettie Edwards</u>	Senior Accountant	972-350-4705	972-350-9404
<u>Nettie Edwards</u>	Part-Time Clerk	972-350-0970	214-626-1867
<u>Samantha Livingston</u>	Senior Accountant	972-350-4747	972-350-9408
<u>Kelly Nesbitt</u>	Accounts Payable Supervisor	972-350-4710	972-350-9497
<u>Lynne Solomon</u>	Accountant	972-350-4701	214-626-1850
<u>Cindy Taylor</u>	Senior Accountant	972-350-4756	972-350-9491
<u>Danielle Waxman</u>	Senior Accountant	972-350-4731	972-350-9417
<u>Accounts Payable</u>			
<u>Kelly Nesbitt</u>	Accounts Payable Supervisor	972-350-4710	972-350-9497
<u>Shannon Adams</u>	Accounts Payable Coordinator	972-350-4718	972-350-9492
<u>Victoria Bessire-Wright</u>	Accounts Payable Coordinator	972-350-4716	972-350-9490
<u>Jana Bevill</u>	Accounts Payable Coordinator	972-350-4717	972-350-9494
<u>Monique Bower</u>	Accounts Payable Coordinator	972-350-4713	972-350-9491
<u>Sylvia Martinez</u>	Accounts Payable Coordinator	972-350-4711	972-350-9495
<u>Regina O'Neill</u>	Accounts Payable Coordinator	972-350-4758	972-350-9496
<u>Andrea Spivey</u>	Accounts Payable Coordinator	972-350-4783	972-350-9396
<u>Payroll</u>			
<u>Jan Arrington</u>	Executive Director of Payroll	972-350-4736	214-626-1613
<u>Olesea Gutierrez</u>	Payroll Clerk	972-350-4736	972-350-9412
<u>Heidi Hart</u>	Payroll Clerk	972-350-4736	214-626-1613
<u>Heidi Hart</u>	Payroll Specialist	972-350-4738	214-626-1612
<u>Sandie Noack</u>	Payroll Coordinator	972-350-4741	214-626-1611
<u>Trisha Solis</u>	Payroll Specialist	972-350-4740	214-626-1610
<u>Joan Wolan</u>	Payroll Coordinator	972-350-4734	214-626-1614

Business Office Contacts

Procurement and Contracts

[Craig Martin](#)

[David Lyons](#)

[Elizabeth Free](#)

[Mark Grossman](#)

[Sharon Haney](#)

[Angie Hatchard](#)

[Alese Houchen](#)

[Shawna Nevins](#)

[Brandi Proctor](#)

[Emma Stogner](#)

[Philip Talbert](#)

[Jeremy Turner](#)

Ex. Dir of Procurement & Contracts

Director

P-Card Coordinator

Senior Buyer

Procurement & Contracts Clerk

Senior Buyer

Procurement & Contracts Clerk

Senior Buyer

Admin. Asst. to Ex. Director

Senior Buyer

Senior Buyer

Manager Contract Services

972-350-4749

972-350-4797

972-350-0954

972-350-4744

972-350-4746

972-350-4745

972-350-4759

972-350-4749

972-350-4748

972-350-4743

972-350-4751

972-350-1805

972-350-4750

214-222-2450

972-350-9431

972-350-9583

972-350-9429

972-350-9433

972-350-9427

972-350-9426

972-350-9434

972-350-9425

972-350-9432

972-350-9440

Business Office Deadlines

The following is a summary of important deadlines for financial related activities. Adherence to these dates is critical to ongoing operations and cutoff times for processing prior to grant ending dates and fiscal year-end.

Recurring Schedule

The following processes should be completed on the days / in the time frame indicated.

Scheduled	Description	Specific Date
Daily	Receive items in finance system as they are satisfactorily received at your campus/department; all items, including those on pre-pays and reimbursement requests, must be received in the finance system before payment can be processed	N/A
Weekly	Deposits to bank, unless the amount reaches \$400 or more at which point, they must be sent with courier on next pickup date	N/A
Weekly	Purchase request –B entered, and complete and accurate documentation delivered to the Accounting & Budgeting Dept.	N/A
Monthly	Sales Tax Report to Accounting Department	6 th calendar day
Monthly	Review outstanding requisitions to resolve any problems with approvals or payments	N/A

Yearly Before Leaving for Summer Break

The following processes should be completed prior to leaving for summer break.

Description
Provide summer hours of operation in the “Notes-Print on PO” feature on your purchase requisitions for summer deliveries; state specific dates your campus will be closed (if a vendor ships your order while your campus is closed and you did not include this information on the purchase requisition, you will incur additional shipping charges when the vendor has to re-ship the merchandise to you a second time)
Enter POs for your conferences and workshops then receive them in the finance system; if any of them are canceled, e-mail the appropriate Accounts Payable Coordinator Many vendors are now utilizing online registration; after your request has received a PO number, go into the vendor’s registration site to complete your registration by entering the PO number; in many instances, this immediately gets you into the class you have chosen
Field trips that will be taken during the summer will need to have an estimate requisition entered in the finance system; get as close as possible to the amount that will be charged by Texas Central so that their invoice can be paid; place RFP #2615-19 in the bid field and use 57555 as the vendor number
Review open POs and resolve any issues (electronically “receive” items received, forward invoices and credit memos to Accounts Payable, etc.); <i>NOTHING</i> (not pre-pays, bus trips, travel reimbursements, etc.) is <i>automatically</i> received; if an item has been satisfactorily received from a vendor, promptly “receive” that item on your purchase order; always “receive” items as they are verified as received at your campus, including those on pre-pays and reimbursement requests; if further items related to the purchase order come in later, continue “receiving” those items at that time
If Dell issues a credit, the credit memo is only emailed to the person who requested it and not to Accounts

Business Office Deadlines

Payable; please forward these to Andrea Spivey and invoices@lisd.net as soon as you receive them; send all you have not yet sent before you leave for the summer
If you have a School Specialty item that you are returning; notify Sylvia Martinez in Accounts Payable
If there are any cancellations, returns, or exchanges made on Staples notify Andrea Spivey in Accounts Payable; on canceled items there is no indication on the invoice of any cancelations that have been made; Staples only notifies the person who placed the order; when the PO is paid, any items that A/P is unaware were canceled will remain open/encumbered until Accounts Payable takes action to inquire of the status of the open items; since Staples often ships and invoices at different times for one PO, Accounts Payable is unable to tell if the item will be shipped and invoiced or if it was previously canceled
If the total cost of the yearbooks printed exceeds the revenue that your yearbook provider has already received, then a purchase order will need to be set up to pay the difference; email any overages, credits pending, or problems with Taylor Publishing to Sylvia Martinez; send Sylvia the final balance due to Taylor indicating that you authorize that amount for payment; be sure to receive the PO after the final amount is approved by the campus representative; communication on other yearbook providers should be sent to the appropriate Accounts Payable Coordinator
For Home Depot, Kroger, Lowe's, Sam's Club, and Walmart , ensure PO's have been received if they have been used and that the receipt has been sent in with a Principal or Assistant Principal's signature and scanning into Munis has occurred; if purchased, submit copies of gift cards with the petty cash/PO paperwork signed by the Principal/Department Head to Accounts Payable identifying individual(s) receiving the gift card(s) and purpose
Review requisitions that have never become a PO and resolve any issues (approvals needed, zero-out quantity and amount and disapprove, etc.)
Send any invoices or receipts that you have to Accounts Payable - this includes those for end of year staff dinners and parties; for ease of scanning documents, attach any odd-sized receipts or copies using tape rather than staples; however, do not tape over printed words or numbers because the chemicals in the tape when placed over printed ink cause the print to disappear.
Petty Cash reconciled and requisition submitted to replenish Petty Cash; secure petty cash in locked area
Deposits to bank
Reconcile funds 461, 865, 897, 898 and correct any deficits
Collect and store all receipt books
Submit May and June Sales Tax reports to Accounting Dept.; submit July if August deadline for report is not achievable
Ensure fixed asset coordinator has returned the Fixed Asset Report to Accounting Dept.
Ensure Certificate for all campus PTAs and Booster Clubs has been distributed (due to Accounting Dept. from PTAs and Booster Clubs by July 1 st)
Ensure outgoing interoffice mail for the Business Office is picked-up or deliver it to Business Office

Yearly Before Grant Ending Date

The following processes should be completed prior to grant ending dates.

Description	Specific Date
Goods and services encumbered and received for grants ending 09/30/22 in order to be paid from the 2021-2022 grant award: Funds 211, 224, 225, 255, 263, 289*	Encumbered by 08/31/22, received & paid by 09/30/22
Goods and services encumbered and received for grants ending 08/15/22: Fund 244	Encumbered by 07/15/22, received & paid by 08/15/22

Business Office Deadlines

- Goods and services must be encumbered 30 days before the grant end date and received and paid by the grant end date.
- At the end of each semi-annual period, employees paid from the grant must complete and submit to the Senior Accountant a [Semi Annual Certification Form](#) if fully paid from the grant.

Yearly for Fiscal Year-End (August 31st)

The following processes should be completed prior to fiscal year-end.

Cutoff Dates (non-grant)

Description	Specific Date
Fiscal year ending PO cutoff	Pending Superintendent Decision
Fiscal year ending P-Card cutoff	Pending Superintendent Decision

Cutoff Procedures for Purchase Orders (grant)

Approximately two weeks prior to the encumbrance and receiving cutoff dates for grant funds, Procurement and Contracts will send out an initial report of current requisitions and purchase orders on the system utilizing grant funds. Subsequent reports will be run and communicated to end users up through the effective cutoff dates. Once the dates have passed, Procurement and Contracts will not approve the grant requisitions and will contact the end user to delete any that may be in interim approval status.

Accounting System Coding

1 Accounting System Coding Guidelines

Code Structure Example: 199-11-6399-00P1-001-99-000-001-1990000000 *

Fund	Function	Object Code	Sub-object	Organization	Program Intent Code	Option Code	Budget Officer	Balancing Segment
199	11	6399	00P1	001	99	000	001	1990000000

* An additional 4-digit Project Code may be added specifically for grants or construction account codes. See section [1.10](#).

For additional information see: [TEA Resource Guide](#)

1.1 Fund Code

A mandatory **3**-digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group and the second and third digit specifies the fund.

Example: A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A -Improving Basic Programs.

Governmental Fund Types

100-600

100 General Fund-Balanced and controlled by school district
(199-LISD's General Fund)

Special Revenue Funds

200/300/400

Proceeds of specific revenue sources that is legally restricted to expenditures for a specific purpose
(Federal: 200-379, State: 380-459, Local 460-499)

Capital Project Funds

600

Must be used to account on a project basis for projects financed by the proceeds from bond issues
(616-698 Locally Defined Capital Project Funds)

Trust and Agency Funds

800-899

Funds used to account for assets held by a school district in a trustee capacity, or as an agent (LISD's trust and agencies: 865-student activity, 876 and 877 Communities in School-CISNT, 897-faculty funds and 898-contributions to outside entities)

Student Activity Fund Information and Procedures

[Meeting Minutes Form](#) (establish club/record minutes)

Accounting System Coding

1.2 Function Code

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

Example: The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

- 11-Instructional
- 12-Instructional Resources and Media Services
- 13-Curriculum Development and Instructional Staff Development
- 21-Instructional Leadership (District Offices)
- 23-School Leadership (Campus Offices)
- 31-Guidance, Counseling and Evaluation Services
- 32-Social Work Services
- 33-Health Services
- 34-Student (Pupil) Transportation (to and from school)
- 35-Food Services
- 36-Extracurricular Activities
- 41-General Administration
- 51-Facilities Maintenance and Operations (Custodial)
- 52-Security and Monitoring Services
- 53-Data Processing Services
- 61-Community Services
- 81-Facilities Acquisitions and Construction

1.3 Object Code

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

Example: Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

Revenue Object Codes

- 57XX-Local Revenue
- 58XX-State Revenue
- 59XX-Federal Revenue

Expenditure Object Codes

- 61XX-Payroll Codes
- 62XX-Professional and Contracted Services
- 63XX-Supplies and Material
- 64XX-Other Operating Costs
- 66XX-Capital Outlay

Accounting System Coding

1.3.1 Frequently Used Object Codes with Examples

2181-Sales Tax

5739-Tuition and Fees-Local Sources

- Camp fees and tuition
- Tuition from out of district patrons
- Summer School
- Driver's Education
- Tuition from over age students
- Early Childhood tuition

5743-Rent

- Rental of school or other district owned facilities (stadium, gym)

5744-Revenue from Foundations

- Initial Exclusive Beverage Contract donation (Not machine revenues)
- PTA donation
- Gifts/Bequests
- Donations to be used for scholarships

5745-Insurance Recovery

5749-Other Revenue from Local Sources

- Library fines
- Copy machine usage fees
- Lost or damaged locks
- Open record fees
- Lost or damaged library books
- Lost or damaged textbooks (must use sub-object 00U2)

5751-Food Service Activity

5752-Athletic Activity

- Ticket sales to athletic events

5753-Extracurricular Other than Athletics

- Recorded by district, NOT student activity funds (ex: Performing Arts Performances)

5755-Enterprising Services Revenue-all items purchased and resold, including:

- Vending machines (except for initial deposit of exclusive beverage contract donation-5744)
- Resale items (revenue from) such as t-shirts, candy, cookie dough, brochure sales, student planners, recorders, PE/athletic uniforms, etc.
- Book fair
- School stores
- School picture commissions
- Pencil machines
- Yearbook for ES and MS (high schools typically record yearbooks in fund 865)

5759-Cocurricular Enterprising Services or Activities

- Field trip fees
- Class fees (ex: Art, Outdoor Ed)
- Dances sponsored by Student Activity Clubs
- AP test fees
- Parking fees

6117-Temporary and Extra Duty-Professionals

- Temporary Professional Employees not assigned to a position maintained in position control

Accounting System Coding

- Tutors-Professional
- Athletic event workers-professional
- Rental supervisors-professional

6121-Overtime-Support

- Hours paid in excess of a support employee's regularly schedule
- Athletic event workers-support
- Rental supervisors-support

6127-Temporary Employees-Support

- Temporary Support Employees not assigned to a position maintained in position control

6138-Taxable Meals

- Meals NOT including an overnight stay

6211-Legal Services

6212-Audit Services

6213-Tax Appraisal and Collection

6219-Professional Services

- Architecture
- Optometry
- Landscape Architecture
- Land surveying
- Medicine
- Accounting
- Professional engineering
- Real estate appraising
- Professional nursing

6221-Staff Tuition and Related Fees-Higher Education

6223-Student Tuition-Other than to Public Schools

- JJAEP

6239-Education Service Center Services

- Data processing services
- Accounting services
- Media services
- Special education services
- Drug training
- Curriculum development
- Staff development
- Grant writing
- Career and Technical Education services

6244-Contracted Maintenance-Contracts

6245-Contracted Maintenance-Buildings

6246-Contracted Maintenance-Grounds

6247-Contracted Maintenance-Environment

6248-Contracted Maintenance & Repair-Telephone

6249-Contracted Maintenance and Repair

- Maintenance agreements/warranty contracts
- Office equipment repair
- Laminator repair
- Fax machine repair

Accounting System Coding

- Technical support
- Software upgrades (initial purchase-6399)
- Computer repairs
- Library book repairs
- Telephone system repairs

6255-Trash

6256-Water

6257-Telephone Service

6258-Electricity

6259-Gas

6269-Rentals-Operating Leases

- Furniture rental
- Computer rental
- Telecom equipment rental
- Copier rental
- Building rental
- Roller skate rentals (when the skates are brought to the campus for an event)

6291-Consulting Services

6299-Misc. Contracted Services

- Printing and engraving services
- Game officials
- Debate judges
- On-line database subscriptions
- Yearbook printing
- Story tellers
- Security Officers
- Speakers for in-service
- DJ

6311-Gasoline and Other Fuels for Vehicles

6315-Maintenance Supplies-Building

6316-Maintenance Supplies-Grounds

6317-Maintenance Supplies-Vehicles

6319-Supplies for maintenance and /or Operations

- Custodian supplies
- Maintenance supplies

6321-Textbooks

6325-Library Books

- E-reader book downloads (if cataloged by library)

6329-Reading Materials

- Magazines
- On-line reading materials
- Newspapers
- E-reader book downloads (if NOT cataloged by library)

6339-Testing Materials

6343-Items for Sale

- Soft drinks, food, other items sold through vending machines or school stores

6396-Uniforms

Accounting System Coding

- Staff shirts (Purchased by district)
- Choir uniforms
- Band uniforms
- Athletic uniforms

6397-Inventory Adjustment

6399-General Supplies

- Consumable supplies
- Software-original purchase (upgrades 6249)
- Postage
- Walkie talkies for security
- Site license
- Workbooks
- Items for resale (except school store and vending machines)
- Staff shirts (Purchased/reimbursed by employees)
- Notary stamp/book
- Spelling bee materials

6411-Travel and Subsistence-Employees (Day Travel or Overnight Stay)

- Lodging
- Meals with overnight stay (without overnight stay-6138)
- Airfare
- Baggage fees
- Mileage
- Gas receipts
- Parking
- Taxi
- Shuttle
- Rental vehicles pertaining to travel
- Registration fees (can also be 6499 **IF** does not require travel)

6412-Travel and Subsistence-Students

- Lodging
- Meals
- Airfare
- Baggage fees
- Gas receipts
- Parking
- Taxi
- Shuttle
- Rental vehicles for travel
- Registration fees (can also be 6499 **IF** does not require travel)

6419-Travel and Subsistence-Non-Employees

- Parent/chaperone travel
- Board member travel
- In-service speaker travel
- Contractor mileage (if not included in contract amount)

6425-Insurance Claims

6429-Insurance and Bonding Costs

- Property insurance

Accounting System Coding

- Bonding
- Liability
- Notary bonding fees

6439-Election Costs

6492-Payments to Fiscal Agents of Shared Services Arrangements

6495-Dues

6497-Gate Receipt Distribution

6498-Royalty Fees

- Scripts for plays
- Musical scores

6499-Misc. Operating Costs

- Awards
- Graduation expenses
- Newspaper ads
- License renewal
- Website video streaming
- Webinar fees
- Flowers Bid notices
- Food/refreshments for school related meetings
- Notary fees
- Registration fees (can also be 6411)
- On-line courses
- Field trip tickets (that do not require travel)

6619-Land Purchase and Improvement

6629-Building Purchase, Construction, or Improvements

6631-Vehicles (per unit cost \$5,000 or more)

6639-Furniture & Equipment (per unit cost \$5,000 or more)

1.4 Sub-object Code

A 4-digit code that denotes the group, club, or activity that funds are associated with, allowing a more detailed accountability at the local level. Sub-object codes can be created as either restricted (only particular organizations can enter transfers or purchase orders for the sub-object) or non-restricted.

For a listing of available sub-objects see:

[Sub-object Listing - Alphabetical Sequence](#)

[Sub-object Listing - Numeric Sequence](#)

1.5 Organization Code

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

Example: Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school. LISD org 001 denotes Lewisville High

Accounting System Coding

School.

001-040 High School Campuses
041-100 Middle School Campuses
101-698-Elementary School Campuses
699 Summer School
700 Administrative
998 Unallocated
999 Undistributed

For a detailed listing of organization codes assigned for LISD see:

[Locally Defined Organization Codes](#)

1.6 Program Intent Code

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

Example: An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Education Services.

11-Basic Educational Services
21-Gifted and Talented
22-Career and Technical
23-Services to Students with Disabilities (Special Education)
24-Accelerated Education (“At Risk Students”)
25-Bilingual Education and Special Language Programs
26-Non-Disciplinary Alternative Education Program-AEP Services
28-Disciplinary Alternative Education Program-DAEP Basic Services
29-Disciplinary Alternative Education Program-DAEP State Compensatory Education Supplemental Costs
30-Title I, Part A-Schoolwide Activities Related to State Compensatory Education and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students
31-High School Allotment (No longer in use)
32-Prekindergarten
33-Prekindergarten-Special Education
34-Prekindergarten-Compensatory Education
35-Prekindergarten-Bilingual Education
36-Early Education Allotment
37-Dyslexia-General Education
38-College, Career, and Military Readiness
43-Dyslexia-Special Education
91-Athletics and Related Activities
99-Undistributed

Accounting System Coding

1.7 Option Code

An optional 3-digit code that a school district may use if there is a need to account for information not otherwise provided in the mandatory chart of accounts. LISD utilizes the option code for more than one purpose. When pertaining to capital projects the option code is used to identify various projects. In other funds it may be used to grant a campus access to funds that are controlled by a department.

Note that org numbers and option codes vary in their definitions. Org 001 identifies Lewisville High School, while Option 001 identifies Lakeland Elementary Construction Project.

For additional information see:

[Locally Defined Option Codes](#)

1.8 Budget Officer Code

A 3-digit code used by the District to identify which campus or department controls the funds associated with a transaction.

For additional information see:

[Locally Defined Budget Officer Codes](#)

1.9 Balancing Segment

A 10-digit code used by the District to group certain accounts for reporting purposes.

For funds 429, 461, 486, 865, 896, 897 and 898 the balancing segment will be a combination of the fund, sub-object, and location.

Ex: for account string **461-36-6399-0058-001-99-000-001**, the balancing segment will be **4610058001**

For all other funds the balancing segment is the fund followed by 7 zeroes.

Ex: for account string **199-36-6399-0058-001-99-000-001**, the balancing segment will be **1990000000**

1.10 Project Code

A 4-digit code used by the District to identify additional information for reporting that is not available in the account code structure.

For federal grants (funds 211, 224, 225, 244, 255, 263), the project code should reflect the grant award year after the letter "G". For example, 2021-22 award should have a project code G022.

1.11 Accounting System Coding Forms and Documents

The most current version of the following documents can be found in [Appendix 10.1](#) and on the [Business Office Intranet webpage](#).

- Budget Officer Codes, Locally Defined

Accounting System Coding

- Option Codes, Locally Defined
- Sub-object Listing – Alphabetical Sequence
- Sub-object Listing – Numeric Sequence
- TEA Resource Guide

Accounting

2 Accounting Guidelines

2.1 Awards and Incentives

Awards and Incentives can be purchased through Purchase Orders. The following funds can be used:

- ❖ Fund 199 (see list examples below)
- ❖ Fund 461 (see list examples below)
- ❖ Fund 865
- ❖ Fund 897

Items	461 Fund	199 Fund
STUDENTS		
Gift Cards* - \$10 Limit	X	
Plaques/Ribbons/Trophies - students	X	X
Shirts - Students (recognition - not all students)	X	
Student Birthday Ribbons & Pencils	X	
Student Attendance Incentives	X	X
Students - with the Principal (lunch and ice cream snacks) - A list of names must be attached to the PO or sent to Accounts Payable	X	
TAKS pencils	X	X
Tutorial incentives - students	X	X
STAFF		
Bulletin Board Borders	X	X
Campus Picture Frames (for campus awards & recognition)	X	X
Gift Cards* - \$10 Limit – Only one per year per employee	X	
Office furniture and staff lounge microwave, refrigerator, ice maker, etc.	X	X
Shirts - Staff	X	
Staff Development Materials		
* Books for book study		X
* Light snack for staff meeting/professional meeting - A list of name must be attached to the PO or sent to Accounts Payable	X	
Staff Supplies - Cups, Plates, Utensils, Air Freshener and Coffee	X	
Teacher Motivators	X	
Teacher Recognition Awards/Plaques & Trophies		
* Retirement	X	
* Various items	X	
Staff Meals (maximum \$15 per person for lunch or dinner; breakfast at per diem rate) - A list of names must be attached to the PO or sent to Accounts Payable	X	

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*Gift Cards: Funds 865 and 897 see [Gift Cards](#) sub-section.

2.2 Campus Activity Fund (461) Allowable Expenditures

Campus Activity Funds are considered Public Funds and expenditures must be necessary in the conduct of public schools. This fund is used to account for funds that are under the discretion of the principal. All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If an organization ceases to function or exist, the unexpended funds of the organization shall be credited to the administrative activity account.

See [Campus Activity Funds Manual](#) for more information.

2.2.1 Students

Campus activity funds shall be spent for the benefit of **students** according to the following guidelines:

1. Instructional purposes
2. Awards may be given to the student based on merit, special achievement, tutorial incentives and birthdays.
 - a. Student awards are limited to \$25 per student for kindergarten through grade 8 and \$50 per student for grades 9-12. Meals or snacks used as awards shall comply with District meal guidelines, adhering to the following specifications:
 - i. Meals or snacks at school during the breakfast or lunch hours shall be purchased from the District's child nutrition program.
 - ii. Meals or snacks at school before or after the breakfast or lunch hours do not have to be purchased from child nutrition, but principals are encouraged to do so.
 - iii. Special care shall be taken to ensure compliance with the state nutrition guidelines.
 - iv. If students are provided a meal outside school as an award, campus activity funds may also be used to pay for the meal of the teacher or administrator who accompanies the students. However, this shall be limited to one adult meal per three students.
 - b. The principal shall ensure that any awards given are not a violation of University Interscholastic League (UIL) regulations.
 - c. Cash awards shall not be permitted for students.
 - d. Gift cards are allowed with limits. See [Gift Cards](#) sub-section.
3. Travel expenses (see the District [Travel Guidelines](#)).
4. Clothing:
 - a. As an award (see [award guidelines](#) sub-section).
 - b. As a uniform.
 - c. For resale.
5. Flowers for the funeral of a student, student's parents, or student's siblings not to exceed \$80.
6. College scholarships may be awarded based on merit or special achievement, at the discretion of the principal.
 - a. College scholarships may be awarded based on merit or special achievement, at the discretion of the principal.
 - b. Additional scholarships may be awarded to individual students for instructional or extra-curricular purposes based on financial need, at the discretion of the principal. (For example, camp fees, summer school tuition, etc.)

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- c. The campus shall have a written policy in place that outlines the procedures for awarding such scholarships to ensure consistency and to avoid allegations of discrimination.
- d. Scholarships shall not be limited by amount.
7. Fundraisers. Items for resale may be purchased through a campus activity fund. Revenue from the fundraiser shall be deposited into the same fund.

2.2.2 Employees

Campus activity funds shall be spent for the benefit of **employees** according to the following guidelines:

1. Instructional purposes.
2. General office expenses.
3. Awards shall be given according to the following guidelines: (no cash awards permitted for employees).
 - a. Awards shall be given to the employee based on merit or special achievement. Awards shall not be given for birthdays.
 - b. Awards shall not exceed \$50 per award.
 - c. An award may be given to each retiree (not to exceed \$50), and the total cost of the retirement reception shall be limited to \$250 per retiree. Campuses/departments are allowed to have any number of receptions which can be individual receptions or combined receptions. Costs for receptions are limited to \$250 x number of retirees honored at the reception. The \$250 includes ALL cost for reception (food, rental of facility, cake, punch, utensils, etc.)
 - d. Gift cards are allowed and limited to \$10 per employee. Maximum allowed by District is one per year per employee.
 - e. Cash awards are not permitted for employees
4. Each campus/location may hold a special awards ceremony to honor employees or non-employees (or a combination) for their extraordinary donations of time or money. The awards ceremony must support the Campus Improvement Plan and be approved by the Chief of Schools.
5. Meals for staff development or morale building shall support the Campus Improvement Plan and the implementation of the District's Strategic Design. Cost of meal provided to employee for morale building is \$7 for breakfast, \$11 for lunch, and \$23 for dinner. **A list of names must be attached to the PO or sent to Accounts Payable** to verify the price is within per diem rates. Fund 461 is to be used for staff meals and if the price per person is over the per diem amount, Fund 897 can be used to offset the overage.
6. Principals may use campus activity funds to purchase tickets for their staff to attend the annual District awards banquet.
7. Travel expenses (see the District [Travel Guidelines](#)).
8. Flowers for the funeral of a District employee, a Board member, an individual who performs contractual services for the District but is not a District employee (for example, custodians and bus drivers) and flowers for the funeral of their spouse or child. The cost of such flowers shall not exceed \$80.
9. Snacks for staff development. A list of names must be attached to the Purchase Order or sent to Accounts Payable.
10. Clothing:
 - a. As an award (see [award guidelines](#) sub-section).
 - b. As a uniform.

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- c. For resale.

2.2.3 Non-Employees

Campus activity funds shall not be spent on persons who are neither employees nor students of the District, including booster clubs and PTA except for the following exceptions:

1. Each campus/location may hold special awards ceremony to honor employees or non- employees (or a combination) for their extraordinary donations of time or money. The awards ceremony must support the Campus Improvement Plan and be approved by the Chief of Schools. If food is served, a list of names must be attached to the Purchase Order or sent to Accounts Payable and District meal guidelines shall be followed. If food is not served, the appropriate meal allowance may be spent on an award (for example, a plaque) for presentation at the ceremony.
2. Campus activity funds may be used to pay the travel expenses of non-employees when they are acting as chaperones on school-sponsored trips (see the District [Travel Guidelines](#)).
3. Awards may be purchased in recognition of volunteers for services to the school but shall be limited to \$10 per person. Gift cards are allowed and limited to \$10 per person.

2.2.4 Other Uses

Campus activity funds may be used to:

1. Purchase any building or grounds improvement normally purchased by the Facilities Services Department (An example includes plants for the front of the school).
2. Purchase any furniture or appliance normally purchased by new construction for a new school. This includes all office furniture and a microwave, refrigerator, and ice maker for the teacher's lounge.

Campus activity funds shall not be used to:

1. Reimburse for stolen or damaged personal property even if due to the accidental or unintentional actions of the faculty or staff. However, if damage is the fault of an outside company, reimbursement shall be sought from such company.
2. Purchase personal items such as decorations, interior plants, artwork, etc.
3. No cash awards are allowable
4. Donations to outside entities

2.3 Correction of Coding Errors – Journal Entries

Journal entries are used to record or correct expenditures. Below are situations that require journal entries.

1. Incorrect coding-the expense/deposit should be coded to another account code.
2. Payment of intra-district billing.
 - o Child Nutrition invoices
 - o Transactions between campuses/departments
 - o Classes taken from Campus Support Services or Staff Development departments
3. Moving deposits made in 461/865/897/898 funds to cover cash deficits.

When a journal entry is needed, email [Sam Livingston](#). Be specific with amounts, purpose of journal entry,

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and “to” and “from” account codes. This will include: PO/Requisition numbers, name of attendee and workshop/classes, dates, any information to explain the purpose of request, and meeting minutes for club accounts (865).

Once the journal entry has been prepared, an email will be returned to sender, with the journal entry number for the transaction. The corrective entry will be made within 2-3 days after notification.

2.4 RevTrak Credit/Debit Card Payments

LISD accepts debit/credit card payments through RevTrak via the LISD Web Store (online) or Order Entry (in person). Card Readers are available, but are not necessary, and can be purchased or borrowed from the Accounting Department. Please contact [Danielle Waxman](#) for questions about card readers.

To set up a new item in RevTrak:

1. Complete a [RevTrak New Item Set Up Form](#) in Excel and send to [Danielle Waxman](#) for review.
2. Once approved by Accounting, the form will be sent back for a principal/director signature.
3. Email signed form back to [Danielle Waxman](#) in the Accounting Department.
4. The Accounting Department will then forward the completed form to RevTrak.
5. The campus/department will then work directly with RevTrak to finalize the item set up and will receive an email when it is ready for review.

A RevTrak item should never be set up without first contacting the Accounting Department.

RevTrak requires 3-5 business days to set up the item, so please plan accordingly.

2.4.1 RevTrak Refunds

Requests for RevTrak refunds should be e-mailed to [Danielle Waxman](#) in the Accounting Department. Include the following information in the email:

- Name on credit card used
- Date of transaction
- Order ID number
- Amount to be refunded (Note: The service fee will not be refunded)
- Reason for refund
- Student name
- Original RevTrak receipt with order number
- If the item was purchased through Skyward, please attach a copy of the Skyward receipt that shows the student’s account was updated for the refund.

Instructions for printing RevTrak original receipt:

- Login to the RevTrak Portal for LISD - lewisville.revtrak.net/portal
- Click on Payment History to view both Order and Item History for purchases made through the Web Store and Order Entry
- Enter an approximate date range for the order and Sort by Purchases, Order ID, or Date to find

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the order

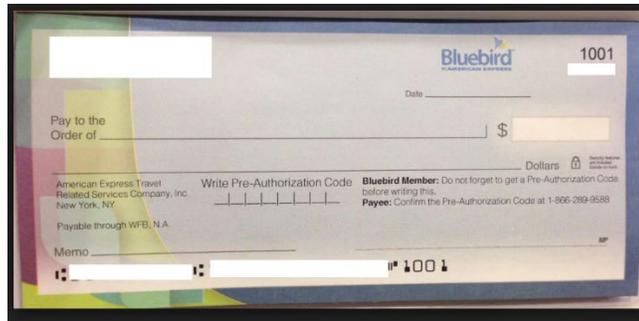
- In the left column, click on the Order ID number to view the receipt
- If you have a problem finding the order, contact the Accounting Department for assistance

2.5 Deposits

2.5.1 Deposit Procedures

As cash is collected and counted, deposit slips should be completed by the secretary/bookkeeper. The following guidelines should be observed.

Note: Be aware that **LSD will not accept Bluebird checks** (example below) that are offered by Walmart, American Express, etc. due to extra steps required to authorize them before accepting the check. Postdated checks are not to be accepted.



1. Deposits to the bank must be timely. Deposits must be made at least weekly unless funds collected are more than \$400 at which time it must be sent with the courier service on the next campus/location schedule pickup.
2. All deposits will be delivered to the bank vault by a courier service (currently Brinks). There is one exception that will be listed in the [Courier Service section](#).
3. Brinks charges \$21.06/pickup and \$2.71/bag for excess bags over 10. They also charge \$2.71/minute for any pickup over 5 minutes. So please have your deposits ready when they arrive.
4. There should only be **one deposit per day** (bank charges \$1.50 per deposit) unless excessive coins require an additional deposit. (See Coin deposits – 2.5.2.2).
5. All funds collected must be deposited by the designated person located in that campus/building. The Accounting Department should be contacted if no person is designated to receive and process deposits. Expenditures **should not** be paid from cash collected.
6. **Cash/checks/coins should not be sent through interoffice mail.** If you receive a money and not sure where to code, contact the department or campus to acquire the deposit account code. If not able to identify, contact Accounting for assistance.
7. Deposits should match the amount collected and should be supported by receipts and/or listing of collections.

2.5.2 Preparing Deposit Slips

1. Bank deposit slips shall be prepared in triplicate for each deposit.
 - a. The original deposit slip (white) will be sent to the bank along with the monies being deposited.

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- b. The second copy (pink) will be available for your files.
 - c. The third copy (yellow) will remain in the deposit book.
2. Instructions for completing deposit slips are shown below based on type of deposit.
 - a. Mixed deposit (cash, checks, coins) – 2.5.2.1
 - b. Coins only – 2.5.2.2

2.5.2.1 Deposit Slips for Mixed Deposits (Instructions per Wells Fargo)

1. Count and bundle the currency and coins.
 - Place all currency face up.
 - Remove all paper clips and staples.
 - Bundle the currency into stacks of 500 and secure with a rubber band if necessary, to secure while in bag.
 - Make sure the amount of coins placed in the bag does not exceed \$20 or cause the bag to tear or break. The courier service or bank will not accept any unsealed or torn bags.

NOTE: If you have coins that need to be placed in another bag to prevent the plastic tamper proof bag from tearing, see procedures in Coin deposits (2.5.2.2). Because the District is charged \$1.50 per deposit, we recommend the use of Coin Deposits – Counted (2.5.2.2) for coins that would require more than two additional coin deposits.
2. Endorse the back of each check with endorsement stamp. It will contain the following information:
 - Company name
 - Location number
 - Bank name
 - Bank account number
 - It is recommended that the appropriate batch # and sub-object/description be listed in the “memo” section of the check. This will allow the Accounting Department to properly record any returned checks (NSF).
3. Stack the checks.
 - Place all checks face up in the same direction.
 - Remove all paper clips or staples
 - Create bundles (250 checks or less), secure with a rubber band.
 - Run a calculator tape for each check bundle and stamp the back of the listing with the endorsement stamp. In addition, write the deposit date under the stamp.
 - Keep checks in the same order as shown on listing and place tape with checks.
4. Prepare the deposit slip and review for accuracy. On the slip, provide:
 - Deposit date
 - Currency and coin total
 - Total of each check bundle
 - Deposit total
 - Batch Number from the Payment Entry screen (for District use)
5. Package the deposit.
 - Gather the check bundles (limit 10 bundles per bag).
 - Remove tear-off strip at top of bag. Keep as your receipt and staple to pink deposit slip maintained in your files.
 - Complete information on face of bag:

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- Customer Name: LISD
- Location #: Campus deposits will start with 1 followed by campus number. Food Service will start with 2 followed by campus number. Example – Lewisville High School (campus number = 001). The Campus location for campus deposits will be 1001 (no dash) and Food Service deposit location will be 2001 (no dash).
- Date – Use date the courier service will pick up from campus
- Wells Fargo Bank Location – WF Cash Vault
- Deposit said to Contain \$ - amount of deposit
- Deposit Contents – check boxes that apply. Per the bank, the deposit can only include up to \$20.00 of coin. If the deposit includes more than \$20.00, a separate deposit and batch will need to be prepared. If the coin is more than \$20.00, the coin will need to be placed in a large coin bag. Please see instructions below for large coin deposits.
- Insert white deposit slip in small pocket behind white panel inside bag.
- Place items (coins/cash/checks) in large pocket of bag.
- Peel off release liner. Seal bag by firmly pressing down on green strip from center to edges.
- Place deposit in safe until picked up by courier service.

2.5.2.2 Deposit Slips for Large Coin Deposits (counted - Instructions per Wells Fargo)

NOTE: The weight of any bag cannot exceed 50 pounds.

1. Notify [Cindy Taylor](#) (Accounting Department) by phone or email that you have a large amount of counted coins that needs to be deposited. Special bank bags are required and will be sent to you in interoffice mail.
2. Count and package the coins.
3. Prepare the deposit slip and review for accuracy. On the slip provide:
 - Deposit date
 - Bag serial number
 - Coin total
 - Batch Number from the Payment Entry screen (for District use)
4. Package the deposit.
 - Place the white deposit slip in a separate LISD envelope. Address the envelope to **Wells Fargo Cash Vault**.
 - Complete all pertinent information in writable areas on the tamper proof bank bag. Include processor information at the top of the bag – Wells Fargo Coin Processor – Loomis.
 - Gather the coins, load, and seal the bag. Do not remove the processor receipt at the top of the bag.
5. Place deposit in safe until picked up by courier service.
6. The white deposit slip (placed in a separate LISD envelope) and the sealed bank bag will be given to the courier driver. The envelope will be delivered to the Bank Vault and the tamper proof bag will be delivered to the Coin Vault. Placing the white deposit slip in the sealed bank bag will delay processing by the bank.

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2.5.2.3 Ordering Supplies

Contact [Cindy Taylor](#) in the Accounting Department to re-order deposit slips, bank bags and endorsement stamps. The courier service driver will provide additional log books as needed during the year.

- **Bank Deposit Slips** – These slips are transmittal advice to the bank and are the record of money deposited in the bank. They are important supporting documents in the maintenance of accurate cash records and are used for audit purposes. Deposit slips must be obtained through the Accounting Office. Submit reorders via email to the Accounting Office at least 45 days in advance of need. Each deposit slip is numbered sequentially. You will need to provide the last number in the book for re-order (ex: 110200xxxx located in the left corner of deposit slip)
- **Bank Deposit Bags** – These tamper proof bags are mandatory for depositing funds. There are two types of bags. Bags may be obtained through the Accounting Office. A supply is kept on hand.
 - Standard deposit bag 10x13. These bags will hold cash, check, and coin (no more than \$10 of coin in these bags).
 - Coin deposit bag 24 ½ x 12 ½. These bags are for COIN only up to 50 lbs. Coin bags have different guidelines for depositing.
- **Bank Endorsement Stamp** - A bank endorsement stamp is required to be used on all checks received by the school for deposit. Replacements for damaged or aged stamps must be ordered through the Accounting office.

2.5.3 Courier Service

[Schedule 2021-22](#)

Note: If service is not needed, cancel the courier pickup by contacting [Danielle Waxman](#). All requests need to be received by Danielle Waxman no later than 3:00pm the day before pickup. She will then notify the courier of cancellations and reply with confirmation. The drivers are on a very tight schedule and will not have time to wait while deposits are finished. Please make sure all deposits which are to be picked up are ready to be signed for and taken so the driver can maintain their schedule.

- All deposits will be delivered to the bank vault by a courier service.
 - Exception:
 - Football deposits (High School) – The Stadium Managers, escorted by a police officer, will drop their deposits in the night box at the bank.
- The driver will pick up the deposits from one central area at each location. Therefore, Child Nutrition deposits will be delivered to the secretary/bookkeeper to be placed in the safe until picked up by the courier. Administrative Departments may also receive deposits from others within the building to be held until the courier service picks up from that location.
- The courier service requires a log of all items being picked up (blue log books provided by courier). In addition to logging deposits picked up by the courier service, the book will also be used to log deposit bags received from others – Child Nutrition, Athletics other than Stadium Managers mentioned above, etc. (internal purposes).
- Information required on the log includes (PLEASE PRINT INFORMATION):
 - Bag Number – Bag number found on the face of the clear bag. The date the bag was received by Child Nutrition or the date you completed the bag may be placed above the bag number.
 - Description – Individual presenting the sealed bag should print their name. Do not use initials. Do not complete until the driver arrives to pick up the deposit. You can complete if

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you are receiving a deposit from others (Child Nutrition, etc.) when they present the deposit for your safe keeping until delivered to driver.

- Amount – Amount of deposit placed in the sealed bag.
- Signature – Brinks guard taking the sealed bag should print their name and fill out date and time. Do not use initials. The driver will complete this section.
- The first example below (A) reflects a sealed bag received from Child Nutrition. Danielle Waxman (Received by) received the bag from Mary Smith (Child Nutrition staff). You will have to put the date above the bag number and sign in the description box. The Brinks driver will sign, date, and put the time of the pickup. They will sign your book and scan it as well as the bag. Example B reflects a sealed bag that the Secretary/Bookkeeper prepares that will be delivered directly to the courier driver.

This Section to Be Filled Out By Shipper			This Section To Be Filled Out By Brink's			Shipper MUST Place Label on Corresponding Package	
BAG NUMBER	DESCRIPTION	AMOUNT	SIGNATURE	DATE	TIME	BARCODE #	BARCODE LABEL
Ⓟ Date 4/8/19 2:00 PM	Mary Smith Danielle Waxman	1,000 -	Brinks Driver	Brinks	Brinks	AJ33894727	
Ⓟ Date 4/8/19 2:00 PM	Danielle Waxman	1,200 -	Brinks Driver	Brinks	Brinks	AJ33894728	
						AJ33894729	

If you have any issues or concerns, please contact the Accounting Department for them to address with the courier.

2.5.3.1 Logging Sealed Deposit Bags Received by Others

See Instruction in 2.5.3.

2.5.4 Financial Records Retention

Financial records for the current year and one prior year must be on site so that they are available for campus audits. The remaining years may be stored on your campus or sent to the District's off-site storage. Contact Records Retention at the LISD Administrative Center for procedures regarding off-site storage.

2.5.5 Insurance Recovery Checks

All insurance checks are to be deposited in the Insurance Recovery account 199-00-5745-0000-00-000-000-1990000000.

2.5.6 Lost Library Books

Moving forward, all deposits for lost or damaged library books purchased with 199 Funds must be deposited into a 199 account. Accounting will be setting up the following RevTrak account for each school:

199-00-5749-0000-000-000-000-1990000000

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If there is backup to show that the book was purchased in the current fiscal year, Accounting will process a JE to move the revenue from the above 199 revenue account to the school's account. If the librarian receives a check or cash as a refund for a lost or damaged library book, these funds are to be deposited into the above account.

2.5.7 Lost Library Book Refunds

When the need for a refund of money deposited into the revenue account for Lost Library Books is needed, the following steps should be taken to issue the refund.

- Please provide method of payment. If the customer paid by check, please allow the Accounting Department to verify the check cleared the bank.
- Set up the customer as a Vendor if they are not already in the system.
- Obtain proof of amount being refunded – copy of receipt and any documentation used to deposit the funds originally in order to request the refund.
- Please provide any emails or documentation showing reason for refund.
- Forward all required documentation via inter-office mail to Nettie Edwards in Accounting and she will put on the requisition.

2.6 Donations/Contributions

At various times throughout the school year, sponsoring organizations or individuals may wish to donate monetary amounts (cash) or a fixed asset to a specific campus or program. A Contribution Acknowledgment Form **must be completed with all required approvals** before accepting the donation. This form must be completed if the donation is \$1,000 or greater; however, you can use the form for amounts less than \$1,000 as a receipt or acknowledgment for items contributed to the District.

Depending on the donation, it will require one or more of the following approvals:

- District Employee (Principal, Administrator)
- Director of Facility Services or Distribution Center Manager if \$1,000 or greater (if campus is not sure the value of item donated, contact Facility Services for assistance)
- Director of Facilities Services if it is an improvement to the campus

When an approved donation is received:

- **If the donation is not monetary**, describe the item(s) contributed, **but do not include an estimated value on the form.** Since the value of a donated item is not verified by the District, the District does not want to be held accountable for the value of the item that may be reported by the contributor to the IRS. Only monetary donation amounts should be included on the form. Since some items donated would be considered a fixed asset item if purchased by the District (\$5,000 or greater), Facilities will indicate the value on the form sent to Accounting for fixed asset purposes only.
- **If the donation is monetary**, indicate amount received on the form. Amounts received should be deposited in a District bank account. Submit a Budget Amendment to accounting@lisd.net for the monetary donation and include deposit date information. If the donation was solicited, include a

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copy of the solicitation letter, email, etc. with the budget amendment. If at any time during the approval process the contribution is disapproved, the money will be returned.

- **If the donation is an improvement to the campus** initiated by a non-LISD department such as a PTA, Booster Club, Community Service Project (Eagle Scouts, HOA, etc.), a Campus Based Improvement form must be completed instead of a Donation Form. This form can serve as acknowledgment of the contribution. This form must be submitted to LISD Facilities Services Department for approval before any work may begin on the project.

2.7 Fixed Assets/Inventory

The District invests in a broad range of assets and inventory that are used in the District's operations. These are grouped into two categories--fixed assets and inventory. They are acquired by either purchase or donation. Fixed assets are tangible in nature and have a life in excess of one year and a unit cost of \$5,000 or greater. Inventory items have a unit cost less than \$5,000.

Equipment owned/leased by the District shall be used only for the accomplishment of school objectives and may not be removed from the assigned premises except for school-related activities.

The Accounting Department maintains a list of all fixed assets. Listings of inventory items are not maintained by the Accounting Department. Regardless if the item is a fixed asset or Inventory, the following applies to both.

2.7.1 Purchases

All purchases for fixed assets will be made through the Procurement and Contracts Department using a purchase order. The Accounting Department will ensure that all fixed assets are properly coded.

2.7.2 Donations/Contributions

Donations of assets by outside entities must be recorded on a Contribution Acknowledgment Form which requires approval of the Director of Facility Services or the Distribution Center Manager if the donated value is greater than \$1,000. For purposes of this policy, personal property includes, but is not limited to, any item or thing that may be moved from one location to another location or is consumable and does not include real property, such as land, buildings, and repair or renovation to any building. The term personal property also includes related classes or types of items, or consumable supplies, such as athletic supplies, automotive supplies, office supplies, cafeteria-equipment, cafeteria commodities, gasoline, books, and instructional supplies, insurance and so forth. Contributions/Donations can be received at the campus/department level through gifts, donations from clubs, PTA, parents, friends, etc. or directly by the Distribution Center. Upon approval of the Director of Facility Services or the Distribution Center Manager, a copy of the Donation form will be sent to Accounting to record as a fixed asset if it meets the qualifications.

2.7.3 Property Transfers

A Record Change Form must be completed for the transfer of assets or inventory from one campus/department to another. If a fixed asset is being transferred, use the fixed asset listing for your campus/department to determine the fixed asset number. Inventory items will not have an asset number. The following procedures apply for transfers of assets or inventory:

- Principal or Supervisor in possession shall originate the form.

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- The principal or supervisor in possession notifies the Distribution Center and arranges for the transfer.
- The Distribution Center physically transfers the item to the new campus along with the transfer form.
- The receiving campus signs the form and sends a copy to the Distribution Center and the Accounting Department for proper recording of the transfer.

2.7.4 Removal of Property

2.7.4.1 Theft/Vandalism

Fixed assets stolen or destroyed by vandalism, etc., will be removed with the Record Change Form using the police report as primary documentation.

2.7.4.2 Surplus Property

District assets or inventory no longer needed by a campus/department becomes surplus and should be transferred to the Distribution Center. The Distribution Center Manager must approve all transfer property and will notify campuses of surplus property available for transfer to any location where it can be used by the District. Unused items should never be discarded at the campus/department level. Unused items should be transferred to the Distribution Center where they will then be auctioned, discarded, or reused. At no time should a campus/department sell any school property. A Record Change Form should be completed when the item is removed from a campus/department and a copy of the form sent to the Accounting Department and the Distribution Center. If a fixed asset is being removed use the fixed asset list for your campus/department to determine the asset number. Again, inventory items will not have a number or appear on the list. All necessary signatures are required. The following procedures apply for removal of assets or inventory:

1. Removal from a campus/department requires completion of the Record Change Form by the appropriate campus/department personnel.
2. A phone call is made to the Distribution Center by the campus/department notifying them that there is an item ready for pick up.
3. When the Distribution Center employee arrives to pick up the item, the Distribution Center employee signs the form and gives the campus/department a copy for their records. The Distribution Center keeps two copies.
4. The Distribution Center then determines if the item is going to be sold at auction or discarded. The Distribution Center Manager completes the form noting this information.
5. The Distribution Center will then send a copy of the form to the Accounting Department for proper remove the asset. All signatures are required on the form before an asset can be removed.

2.7.5 Fixed Asset Review

Campuses are required to do a physical count of all fixed assets on their campus by a designated date each year. The Accounting Department will provide each campus a list of fixed assets to account for during review. The building administrator may delegate the responsibility; however, he/she is ultimately responsible for its completion. All areas of the school must be scheduled for counts and caution should be exercised to assure that all fixed assets are accounted. The campus should review the list and note any corrections that should be made. An explanation should be given for each asset variance. The list with explanations should then be sent to Accounting.

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2.7.6 Fixed Assets Purchased with Federal Grants

1. A Fixed Asset Notification Form will be sent to the campus/building administrator notifying them that a fixed asset has been purchased with federal funds.
2. The signed form will be returned to the Accounting Department to be kept on file. A copy of the completed form will be given to the Senior Accountant to be placed in the grant file.
3. Accounting should be notified when the asset is no longer needed. The Senior Accountant and the grant administrator will be notified at that time so they can contact the awarding agency to determine the disposal of the asset.

A physical inventory of this equipment shall be taken annually to ensure that these assets are being used for the originally authorized purpose. An inventory report by grant fund will be produced and provided to the grant administrators. Grant administrators will be required to review and sign the inventory report. A signed copy of the report will be maintained by Accounting.

2.8 Fundraisers

A fundraising activity is an activity which involves students or staff who, through the sale of goods and/or services attempts to raise money for school activity, school event, or charity. Fundraising activities are not confined to regular school hours but are considered an extension of the school program. When fundraising activities are in the name of the school, all funds raised become school funds, belonging to the school-sponsored group responsible for raising the money.

2.8.1 Fundraisers

Before attempting a fundraiser, an Application for Fundraising Project Form must be completed and approved. Upon approval, a purchase order must be approved before starting the fundraiser (estimate). This form must have details about the vendor, product to be sold or service to be rendered, and the estimated sales proceeds. It should indicate on the application whether a "Tax-Free Day" is being used with this fundraiser. This form must be attached to the "Fundraising Packet." Upon close of the money collection, a Fundraising Recap must be completed by the teacher/sponsor, reviewed by the bookkeeper, and signed by the principal.

Under **no circumstances** should **door-to-door solicitations be allowed**. Be sure you are diligent in adhering to this practice.

2.8.2 Raffles

Campuses are **not allowed** under Texas Law and [Board Policy CDC\(Legal\)](#) to conduct raffles, bingo, and other games of chance. Based on the advice of our attorney, the District is not allowed to sell raffle tickets on **school district property** for any group or organization. It may be possible for PTAs or booster clubs to hold raffles if they have filed the proper paperwork with the IRS (but not on District property).

2.8.3 Use of Individual Accounts for Members of District Groups or Clubs

The District has various groups or clubs whose revenues and expenditures are accounted through activity accounts. Usually, a group or club will hold several fundraisers to help with the expenses of the group and possibly the related expenses of its members. **The Internal Revenue Service has indicated that individual**

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accounts cannot be used by a tax-exempt organization. The District is a political subdivision of the State of Texas and is considered a tax-exempt organization that may receive charitable contributions. **Any use of individual accounts for members of groups or clubs throughout the District is prohibited.**

In not using individual accounts, the general account for a group or club would be credited for all donations and amounts from fundraisers. These amounts could then be used to pay all, or a portion of the costs associated with the group. For example, a group may plan to attend a competition that would cost \$500 per person. The group may be able to pay \$400 of the cost per person with the difference of \$100 being paid by the individual members. All of the members attending the competition would receive an equal benefit from the funds that had been raised.

Normally, all members of the group or club would benefit from any activity being paid by the group. However, in some instances, the group may want to have certain criteria met for a benefit to be given to a member of the group. For example, a person may be able to attend a particular competition and have the group pay for a certain amount of the cost if the person had attended 80% of the practices and had participated in at least two service projects. Some groups may base the criteria on service points. For example, a person may receive a point for each practice or special event attended. However, criteria should **not** be based on participation in fundraisers according to the IRS. Remember, if criteria to attend a particular event are established, exceptions cannot be made because your best performer did not meet the criteria.

According to the IRS, a group or club cannot require that a member participate in a fundraiser nor require that each member raise a certain amount. In addition, the IRS stipulates that a member who does not participate in a fundraiser would be entitled to the same benefits as those members who did participate.

In some instances, individuals may not be able to afford to pay the amount owed to participate in a particular event. The IRS has indicated that a group or club may establish criteria that could be used to determine if a person is in financial need. If the criteria are met, the group or club could provide the **necessary funds to allow the individual to participate. The criteria should be established in writing prior to a particular situation arising.** In addition, the criteria should be used consistently for all people, and the criteria should not change every year.

2.8.4 Ticket Sales

For non-athletic events where tickets will be sold, either in advance or at the door, a Ticket Reconciliation Form is to be filled out, i.e., plays and dances. Tickets must be custom printed in consecutive order. No handwritten numbers are permitted. The campus is responsible for checking printed ticket numbers in advance of sales and the reconciliation of those sold to the funds deposited. Any unsold tickets must be returned to the campus bookkeeper for safe keeping for the annual audit. The form must be completed, approved, and attached to the "Fundraiser Packet." **A Fundraising Recap is not required for this purpose.**

The "Fundraiser Packet" should be clipped or bound together, and consist of the following in this order:

- Fundraising Recap or Ticket Sales Reconciliation
- Application for Fundraising Project
- Purchase Orders and/or copies of petty cash receipts
- Tabulation of Monies forms with attached pink deposit slips, bookkeeper receipts, and teacher receipts / lists

All monies collected must be placed in a secure location and deposited in a timely manner.

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REMINDER - The secretary or bookkeeper that prepares deposits for the bank cannot collect funds. An exception to this rule is if the secretary is the ONLY person working in the office (usually only during the summer).

2.8.5 Crowd Funding

Definition

Crowd funding is the practice of funding a project or venture by raising many small amounts of money from a large number of people, typically via the Internet.

The following guidelines relate to LISD campuses and the utilization of a crowd funding service to obtain resources. **All crowd funding activity must use the platform provided by REVTRAK.**

Advance Approval

The individual seeking funds must complete the [Crowd Fundraising Project Form](#). In addition, prior approvals are required if the donations requested will be used for the following:

- a. Technology devices, apps, software, etc. Campus must obtain approval from the Technology Department.
- b. Facilities or grounds related items. Campus must obtain approval from Facility Services Department using the [Facility Improvement Request Form](#).

Campus Responsibilities

The campus principal must review and approve the campaigns for appropriateness. Additionally, principals must ensure the campaign meets campus goals and objectives as it relates to the campus improvement plan PRIOR to being submitted to REVTRAK. The campus principal will oversee the campaign ensuring compliance with the following requirements:

- a. District, campus, and teacher name must be included on the website
- b. Project must end within 45 days of posting
- c. Advise donors that online donations will incur a Web Store Service Fee – (Suggested wording – The Web Store charges a small service fee to cover the costs of providing an online payment site)
- d. District purchasing requirements must be followed when using funds donated for purchases
- e. Technology items must meet district technology requirements and be approved by Technology Department in advance of the start of the Project
- f. Items with a per unit cost \geq \$5,000 must be tagged as a fixed asset
- g. Donations received and items purchased from donations are property of LISD and must remain on that campus
- h. When posting picture/videos/images of any students or staff, all LISD policies and procedures must be followed - [Board Policy GKDA \(Local\)](#)
- i. Copyright requirements must not be violated
- j. If the donor disputes the credit card charge, the campus is responsible for replacing any funds spent

Unacceptable Actions

- a. Asking for donated items to be mailed to a location other than campus address
- b. Seeking funding for personal reasons, individuals, political reasons, or start-up businesses
Exceptions – death in family, serious medical expenses, and natural disasters
- c. Fundraising for a charity (i.e., Red Cross fundraising for a local natural disaster) unless approved by the Superintendent or designee
- d. Requesting donations to hire temps, sub, or independent contractors

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- e. Pressuring parents to make donations to the site

Instructions for Completing the Crowd Fundraising Project Form

The [Crowd Fundraising Project Form](#) must be signed when approved by the Principal and the signed copy of the entire document must be maintained in the campus files.

The form must be completed in a Word document.

All information requested under “GENERAL INFORMATION” is required. This information will be completed by the Campus Authorized Contact.

Information requested under “PUBLIC COMMUNICATION” will be completed by the event sponsor. RevTrak will cut and paste the information into the crowd funding site. The campaign end date and sponsor’s name must be completed.

Upon approval by the principal, the Campus Authorized Contact for RevTrak must send the form as a word document to EZHelp@RevTrak.com.

Completion of Fundraiser

Upon close of the fundraiser, a Fundraiser Recap must be completed by the sponsor, reviewed by the bookkeeper, and signed by the principal. Since some may elect to donate with cash or checks, remember to include on the recap form with the donations made on the web store.

2.9 Gift Cards

Gift cards for LISD students, employees and nonemployees can only be purchased from the following accounts:

- 461- Maximum limit of \$10 per person (maximum allowed by District per employee is **one per year**)
- 865 - Maximum limit of \$50 per employee and \$50 per non-employee; no limit per student
- 897 - No limit

No other funds are allowed.

In the event a gift card is purchased, a copy of the front and back of the gift card must be submitted with the petty cash/PO paperwork signed by the Principal/Department Head identifying individual(s) receiving the gift card(s) and purpose.

2.10 Intra-District Billing

2.10.1 Classic Catering (Child Nutrition)

Classic Catering (Child Nutrition) invoices are prepared by the Child Nutrition Department when food is purchased through the cafeteria. Invoices are sent to [Sam Livingston](#)/Accounting Dept. for processing and a copy to the campus. [Sam Livingston](#) will email the campus secretary/bookkeeper for the correct account code to process the charge. When appropriate coding is received, a journal entry will be processed and notice of journal entry number returned to campus via email. If an outside source is to pay invoice (PTA, Booster Club, outside company) campus needs to send copy of invoice to outside source for them to make payment directly to Classic Catering at address on invoice. Also, notify Sam Livingston that an outside source is paying.

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2.10.2 Staff Development/Campus Support Services

When a District employee registers for a class and a fee is charged and paid by the District, a journal entry request (via email) should be sent to [Sam Livingston](#) /Accounting Dept. with account code to be charged, fee amount, employee's name, and course # or date. A journal entry will be prepared, a return email sent to requestor with journal entry number and a Cc: sent to [Melissa Knott](#)/Staff Development or [Roberta Haythorn](#)/Campus Support Services. This notifies Staff Development/Campus Support Services that payment has been made.

2.11 Petty Cash

Petty cash funds are available for *making emergency or immediate payments for approved school activities* to be expensed from any fund accounts other than 200 – 459 and 865 fund accounts. In addition, petty cash advances will be allowed for instructional purposes to be used by Developmental classes. Cash advances may not be held for more than 48 hours. The petty cash account is to be used for small, unexpected items that come up at the last minute or for minor emergencies ONLY. The petty cash account is not to be used for reimbursements of business expenses or items where a requisition can/should be used.

The most current forms must be used. If old or out-of-date forms are used, reimbursement may be delayed or denied.

2.11.1 Establishment of a Petty Cash Fund

A written request by the principal explaining the need for a petty cash fund should be submitted to the Accounting Department who will initiate a check request for the campus. To cash the check, refer to [Cashing a Petty Cash Check](#) below.

Following are the maximum amounts designated for campuses/departments:

Elementary schools	\$200
Middle schools	\$400
High schools	\$600
Facilities Services	\$200
Office Buildings	\$200
Other *with approval from Accounting	\$200 - \$500 *

2.11.2 Maintenance of a Petty Cash Fund

The maintenance and protection of the petty cash fund is the responsibility of the school principal or campus administrator. The school principal or campus administrator may assign a custodian to the petty cash fund. The custodian is responsible for the day-to-day management of the fund.

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2.11.3 Security

The petty cash fund must be maintained in a secure location such as a locked filing cabinet, desk drawer, or safe. Access to the fund should be limited to the fund's custodian or the administrator of the school. If the fund is kept in a locked cash box, the cash box itself must be secured at all times to prevent access by unauthorized individuals, especially after hours, on weekends, or during extended breaks.

Special care must be taken for the fund's security during extended school breaks. The administrator of the school may elect to close the fund at the end of each school year and reestablish it at the beginning of the following school year. The Accounting Department will assist the schools with this process.

2.11.4 Replenishment

The petty cash fund should be replenished when the remaining cash balance becomes low. A check request should be prepared and submitted to the Accounting & Budgeting Department as a purchase request with routing code B and with a commodity code that begins with "00". A Petty Cash Voucher (Approval) form must be completed to support all disbursements of cash from the petty cash fund and attached to the Requisition/PO Summary. The Petty Cash Voucher (Approval) form must be completed in its entirety, including all signatures and dates. In addition, a Reconciliation of Petty Cash form must be submitted with the reimbursement request.

For ease of scanning documents, attach any odd-sized receipts or copies using tape rather than staples; however, do not tape over printed words or numbers because the chemicals in the tape when placed over printed ink cause the print to disappear. The Accounting & Budgeting Department will review and reconcile the receipts to the purchase request -B and will not approve for payment if the request exceeds the established amount of the petty cash fund or violates Procurement and Contracts guidelines. The requisition will be converted to a purchase order upon approval. All petty cash purchase orders must then be received online for payment to be processed. Approved payments should be for authorized school activities and be supported by appropriate documentation (receipt).

2.11.5 Cashing a Petty Cash Check

Refer to the [Wells Fargo Bank Branches list](#) for locations where LISD petty cash checks can be cashed. In order to cash a petty cash check, Wells Fargo requires:

- Transaction be facilitated in the lobby
- Two valid forms of identification be presented – Driver's License and school badge
- Check endorsed
- Fingerprint will be required

2.11.6 Cash Advances

In order to assist teaching students in Developmental Classes, cash advances, not to exceed \$50, are allowed. Items related to learning life skills (reinforcers) may be purchased with this money. Any items purchased that are not for this purpose will have to be paid by the individual who requested the advance. A Petty Cash Advance form will be completed and placed in the petty cash box. Upon request of the funds:

- The amount of the cash advance must be indicated.

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- Individual requesting funds must sign and date.
- A [tax-exempt certificate](#) will be needed for the time of purchase ([form 01-339](#)).
- A maximum of one advance per Developmental Class per day is allowed.
- The advance must be approved by a supervisor before funds are disbursed.
- The petty cash custodian must sign and date the form to indicate that the funds were advanced.

After the purchase has been made, the original receipt and any unused funds must be returned. The original advance form must be completed as follows:

- The cash amount returned must be indicated. Enter zero if all funds were used.
- Signed and dated by individual receiving unused monies.
- Original, itemized receipt must be submitted and attached to form.

Petty Cash advances are not to be held for more than forty-eight (48) hours.

2.11.7 Refunds

Refunds are not allowed through petty cash. All refunds must be submitted on a purchase request with routing code B for consistency and tracking purposes.

2.11.8 Disbursement from Petty Cash

Petty cash funds are designed for small, unexpected items that come up at the last minute. Petty cash custodians are not to reimburse for expenses outside of the \$50 District's rule without proper authorization (Principal, Chief of Schools and depending on amount Superintendent). **Petty Cash Reimbursements for expenditures from any fund may not exceed \$50** at any time. Expenditures exceeding \$50 should be handled through normal purchasing procedures using authorized vendors and entered into Munis for normal payment process. Multiple purchases from the same vendor will be considered one purchase. Multiple purchases are defined as occurring within five days of one another with like items being purchased.

Meals at a restaurant are not tax exempt when an individual just walks in for a meal with a small group and pays individually. Exemption can only be obtained when the District (the tax-exempt entity) is paying directly for the meals such as a catering or banquet situation. The district does not reimburse in district "business luncheons" without authorization from the District's leadership team.

Employees violating district's policy will be personally responsible for purchases made outside of LISD Petty Cash policy.

*A Petty Cash Voucher (Approval) form must be completed to support all disbursements of cash from the petty cash fund. The petty cash voucher must be completed in its entirety and approved and dated by the school principal or campus administrator **prior to** the disbursement of any cash by the custodian. A third party must be involved when the petty cash custodian is the purchaser. The third party must sign and date the Petty Cash Voucher form where "Paid By" is indicated. This form must be sent to the Accounting & Budgeting Dept. with the receipt attached for reimbursement.*

Every approved payment from petty cash will contain the following (must be completed in ink):

- Completed [Petty Cash Voucher](#)
- The purpose of the expenditure
- The amount of the expenditure (excluding sales tax)

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- The appropriate account code to be charged
- The original itemized receipt or sales ticket attached which must be detailed enough that it is clear what was purchased; date should be current
- **REIMBURSEMENTS BY THE PETTY CASH CUSTODIAN TO THE PURCHASER MUST BE MADE WITHIN 30 CALENDAR DAYS OF THE DATE PRINTED ON THE RECEIPT. PURCHASES MADE AT YEAR-END (AUGUST 31ST) MUST BE SUBMITTED AND REIMBURSED BY PO CUTOFF DATE.**
- Signed and dated by the petty cash custodian
- Signed and dated by the individual receiving payment
- Signed and dated by the school administrator
- If reimbursing from an 865 account, please specify the school club/organization

Cash payments will not be made without proof of purchase (receipt). An acceptable receipt must be an original, not a copy.

2.11.9 Restrictions

- Petty cash funds must not be commingled with cash obtained from other sources.
- Petty cash funds must not be used for payments of items expensed from 200 – 459 or 865 fund accounts. Purchase orders must be used for these, even when the amount is less than \$50.
- Sales tax cannot be reimbursed from petty cash.
- Loans to administrators, employees, or others are strictly prohibited.
- IOUs to administrators, employees, or others are strictly prohibited.
- Cashing personal or other checks from administrators, employees, or others is strictly prohibited.
- Travel reimbursements for meals, mileage, etc. should be submitted on a purchase request with routing code B.
- Itemized, detailed receipts must be presented for reimbursement. Receipts will not be reimbursed for any purchase made at any stores that do not provide receipts with the required level of detail. (Also, note that Garden Ridge stores no longer accept a Tax Exemption form.)
- All gifts (including gift cards, food baskets, angel tree gifts, etc.) must be signed by the Principal/Department Head identifying individual(s) receiving gift and purpose. If a gift card is purchased, a copy of the front/back must be submitted with the petty cash paperwork. If gifts are for a charity organization, a letter or receipt from the organization (itemizing gifts or corresponding gift tag numbers) must accompany the purchase receipt. If assistance is given to a family, a short letter of acknowledgement signed by the gift coordinator must accompany the receipt.
- Petty Cash funds cannot be used for incentives.
- The District will not honor the use of personal gift cards to make business purchases and/or business transactions.

2.11.10 Termination of a Petty Cash Fund

The school principal or campus administrator should notify the Accounting Department when a petty cash fund is to be closed. The Accounting Department will provide the school principal or campus administrator with the proper account code to deposit the cash balance of the petty cash fund.

2.11.11 Year-End Procedures

In order to record petty cash expenditures in the proper fiscal year, final petty cash reconciliation should be made by August 31st of each year. Any reimbursements for petty cash need to be submitted and approved

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by PO cutoff date. This request is to comply with year-end audit procedures.

2.12 Receipts of Funds

NOTE: At no time should the bookkeeper collect money directly from students, parents, etc. (Exception – a bookkeeper can collect money from students for the sale of athletic tickets since a reconciliation is performed and the funds are deposited by the Athletic Department.) Teachers, administrators, or other office staff should collect all funds according to the following guidelines and then submit the money and proper documentation to the bookkeeper for deposit. However, it is acceptable for the bookkeeper to receive and deposit checks received in the mail or if the bookkeeper is the only person available to accept the funds. At that time a note should be made on the Tabulation of Monies form stating situation. ALL FUNDS COLLECTED BY DISTRICT EMPLOYEES/STAFF ARE TO BE DEPOSITED INTO THE LISD BANK ACCOUNT.

2.12.1 Teacher Receipts

Teacher receipt books may be ordered from an office supply vendor.

1. Checks must be accepted only for the amount of purchase. (LISD will not accept Bluebird checks, see Note in [Deposit Procedures 2.5.1.](#))
2. Teachers should issue receipts if \$25 or more is collected from an individual (cash or checks).
3. Funds collected under \$25 require a list of names (class roster is acceptable only marking those students that are paying including amount and if payment is cash or check). If receiving a list of names is unrealistic due to the collections being from the entire student body before / during school for a fundraiser such as Hat Day, or other events where there is a large volume of payers in a very short period of time, then no list is required. Be specific with your description if this does occur.
4. Receipts should be properly and completely filled out by the teacher. Students may be authorized to write receipts, but it is the responsibility of teacher to make sure each receipt is completed properly and can be clearly read.
 - a. Receipts are not to be pre-dated or pre-signed.
 - b. Receipt numbers must be used consecutively.
 - c. Receipts should not be altered.
 - d. Voided receipts must be re-attached to the receipt book and clearly marked as VOIDED.
5. An official receipt book with pre-numbered, bound receipts in triplicate should be used when cash/checks are received from the student.
 - a. A copy of the receipt must be given to the student.
 - b. A copy of the receipt must remain in the receipt book.
 - c. A copy of the receipt must be attached to the deposit documentation.
6. Receipt books should be kept in the office and checked out as needed.
7. All funds should be kept in a secure area and submitted to the bookkeeper daily. If funds are collected after hours, they should be kept in a secure area and submitted to the bookkeeper the following day.
8. Cash may not be retained to make purchases or change. (Only petty cash and purchase orders may be used for purchases.) Cash should never be removed from any activity fund collection and replaced with sponsor's or anyone's personal check.

2.12.2 Tabulation of Monies

1. Each teacher should complete a [Tabulation of Monies](#) form for the funds they collect.

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2. The form should be turned in to the bookkeeper along with a copy of each teacher-issued receipt or listing/roster with the funds collected. The receipts and/or list/rosters must equal the amount being submitted for deposit.
3. The bookkeeper and the teacher should count the money in each other's presence.
4. Both should sign the form when they agree that the amount submitted agrees to the amount shown on the Tabulation of Monies form. If any change is made to the Tabulation of Monies form, both the teacher and bookkeeper should initial the change to indicate they are aware of and approve the change.
5. Each should keep a copy. This is the teacher's proof of the amount turned in to the bookkeeper for deposit. Likewise, the bookkeeper is agreeing that this is the amount of money submitted by the teacher.
6. With taxable sales, indicate the amount of sales tax collected on the Tabulation of Monies form. If a "tax-free day" is being used, ensure that your group or campus is entitled to such and document this on the form.
7. Monies received should be turned into the bookkeeper/secretary daily. The documentation being delivered to the bookkeeper/secretary should contain:
 1. Completed Tabulation of Monies form with total to be deposited
 2. Copies of teacher receipts and/or list of names/roster (or combination). These should total the amount to be deposited
 3. Cash/checks/coin that total the amount to be deposited

2.12.3 Receipt of Monies by Bookkeeper/Secretary

All funds collected by school staff must be deposited into the LISD bank account by the bookkeeper/secretary.

1. The completed Tabulation of Monies form and documents should be taken to the bookkeeper/secretary daily.
2. The bookkeeper/secretary and teacher must verify funds for deposit together and sign the Tabulation form.
3. All funds will be kept securely in the campus safe until the bookkeeper/secretary is ready to make the deposit.
4. The bookkeeper/secretary will enter each Tabulation of Monies form (or multiple forms) data into Munis – Cash Receipts with appropriate coding and amount. The Cash Receipts program allows the bookkeeper/secretary to process receipts for each teacher, if needed. This receipt would be the teachers' documentation that the funds have been prepared for deposit at the bank.
5. The bookkeeper/secretary may enter 1 single Cash Receipts Batch for the day or multiple Cash Receipt Batches but should only prepare 1 deposit to be delivered to the bank. Once the batches are complete the system releases reports that should balance to the amount being deposited. These reports are to be combined with the Tabulation of Monies packets and kept together.

2.13 Returned Checks (Non-Sufficient Funds-NSF)

The District should make every effort to collect from the issuer any time we receive a check which has been returned. Deposited funds may not be honored by the issuer bank for any of the following reasons:

- Non-Sufficient Funds (NSF)
- Stop Payment Order
- Closed Account

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- Fraud

When a check has been returned for any reason, our depository bank electronically notifies our contracted collection agency. The bank notification includes the reason why an item has been returned. The District is in a contractual agreement with Envision Payment Solutions, and they are compensated for their collection effort by collecting a fee of \$30 from the check writer. **The campus will not accept payment from the check writer once a check has been sent to Envision Payment Solutions.** This will ensure that the payment arrangements are made directly with Envision Payment Solutions.

In keeping compliant with federal and local laws, Envision Payment Solutions Register Decals must be posted where they are easily visible to a check writer, specifically, at the front door of each campus and at the register where personal checks are being accepted. If the Register Decals are not present or not easily visible, a customer may seek legal remedies against both Envision Payment Solutions and the Lewisville Independent School District.

The federal laws and regulations mentioned above include the Fair Debt Collections Practices Act (part of the Consumer Protection Act) and National Automated Clearing House Association (NACHA) guidelines.

2.13.1 Acceptance of Checks

As a courtesy to our customers LISD continues to accept checks, cash, money orders/cashier checks and REVTRAK payments. The District is in a contractual agreement with Envision Payment Solutions as our collection agency to make every effort to collect from the issuer any time a check is returned as non-sufficient, stop payment, closed account, or fraud. The agreement that the district has with Envision states that checks will be ***guaranteed only if*** the check includes the following information on the front of the check:

1. Name
2. Address
3. Phone Number

LISD will need to make all efforts to make sure that the three references above are included on all checks. Teachers, students, cafeteria personnel and all others that accept checks should be aware of these requirements.

2.13.2 Collection Process

- The check is returned to the bank as a NSF, stop payment, or other bank code.
- The bank sends the check electronically to Envision Payment Solutions for collection.
- Envision Payment Solutions enters the item into their internal recovery software system.
- The system will immediately create and mail the initial letter to the check writer the day the returned check is received. Throughout the collection process, up to four letters will be sent.
- In addition, Envision makes phone calls daily using live agents and/or predictive dialer call attempts.
- Checks are re-presented up to two times. Envision Payment Solutions will not re-present checks automatically. They try to come to an agreed upon solution with the check writer during the first 21 days to avoid creating additional bank fees for the check writer.
- Checks that cannot be collected will be returned to the Accounting Department. A listing will be prepared and sent to the campus monthly.

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2.13.3 Envision Payment Solutions

Envision Payment Solutions directly deposits the face amount of a returned check as follows:

- All Child Nutrition NSF checks are guaranteed up to \$100 regardless of the bank return reason.
- All other NSF checks are guarantee up to \$100 regardless of the bank return reason. Checks greater than \$100 are covered only for bank return reasons that include NSF, account closed and uncollectable funds up to \$500. In order to be guaranteed, there cannot be more than two NSF checks from the same check writer per campus location.
- Checks greater than \$500 are deposited once the funds are recovered from the check writer.
- Checks received between the first and the fifteenth of the month are deposited on the first of the following month. Checks that are received between the sixteenth and the end of the month are deposited on the fifteenth of the following month.
- Under the Check Guarantee Program, all checks must be received by Envision Payment Solutions within 21 days of the check date. **Therefore, it is important that checks are deposited in a timely manner in order to be guaranteed.**

Campuses **must display stickers identifying the contracted collection** company for NSF checks. If a sticker is needed, contact the Accounting Department. If help is needed to remove old decals and/or place on new decals, a work order can be placed on the system and Maintenance will remove/add the decals.

2.14 Sales Tax

2.14.1 Purchases-Tax Issues

Purchases by the school for educational or instructional use or for administrative use necessary to the educational function of the school are exempt from tax.

- The District's exemption status may not be utilized by parent, patron, or alumni organizations to secure exemption from sales and excise taxes. Parent/teacher organizations and booster clubs must apply for their own exemption. Additionally, the District's exemption status may not be utilized by faculty or students to secure exemption from sales tax for the purchase of items to be used for personal benefit. Therefore, District school purchases and personal purchases should be conducted with separate purchase transactions.
- Exemptions can be claimed using various certificates:
 - **Tax Exemption Certificates** – The [Texas Sales and Use Tax Exemption Certificate](#) (Form 01-339 – page 2) should be presented each time a purchase is made. It must state that the merchandise being purchased is for the organization's own use in providing education and is being made in the name of the organization, and that payment will be made from the organization's own funds. It must be signed by the employee making the purchase, because the form is certifying that they are using the exemption legally or will otherwise be held responsible.
NOTE: Should the vendor refuse to accept or wish to verify the exemption certificate, instruct them to access the [State Comptroller website \(https://www.comptroller.texas.gov\)](https://www.comptroller.texas.gov) and click on Tax-Exempt Entity Search>Taxpayer Number Search. Have them enter this general number for ISDs in the Taxpayer Number Search field: 32002700840, then submit and click on Request Verification. This will display a [letter](#) from the Texas Comptroller of Public Accounts stating that Independent School Districts are exempt from sales and use tax and the State portion of hotel occupancy tax.

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- **Resale Certificates** – A [Texas Resale Certificate](#) (Form 01-339 – page 1) should be given to the vendor upon purchase of merchandise by the school for resale (such as fundraisers).
- **Hotel Certificates** – Educational organizations and their employees traveling on official business of the organization are exempt from the Texas state hotel tax; the organization and their employees must pay local tax. The [Texas Hotel Occupancy Tax Exemption Certificate and Letter of Exemption](#) must be presented at the time of registration at the hotel or the tax exemption can be located on the State Comptroller website (see NOTE under Tax Exemption Certificates). When traveling out of state, District employees or groups are not afforded any tax exemption on hotels.

2.14.2 Revenues (Deposits)

The sale of tangible personal property originally purchased tax-exempt or donated is subject to Texas Sales Tax regardless of whether it is a fundraiser or not. However, the use of tax-free sales days can eliminate the need to pay sales tax under certain circumstances. The current sales tax rate for all LISD locations is 8.25%.

2.14.2.1 Sale vs. Not a Sale

All revenue received needs to be evaluated to determine if it is a sale or not. A sale is the transfer of title or possession of tangible personal property for consideration (usually money). All sales (whether taxable or not) must be reported on the Monthly Sales Tax Report ([Excel](#) or [PDF](#) version) to be included on the Texas Sales and Use Tax Return prepared and submitted monthly by Accounting to the Texas State Comptroller. Examples of deposits that are not sales include donations, commissions, fines, tuition, field trips, club membership dues, etc. If, however, a tangible item such as a t-shirt is provided as a result of paying membership dues, then the original purchase cost of the t-shirt is considered the sale cost and is taxable.

PLEASE NOTE: In some fundraising activities, the school or group is merely acting as a sales representative for a retailer, and tax must be collected for items that are normally taxable (tangible personal property). The tax would be remitted to the retailer; the retailer would claim it as their sale, and they would pay the tax to the Comptroller's office. The school would not report this type of revenue as a sale on the Monthly Sales Tax Report because the money the school receives from the vendor is considered commission, not profits from a sale. These could include school pictures, book fairs, brochure fundraisers, etc. Consequently, these deposits have no need to be claimed as a one-day, tax-free sale since they are not sales.

See [Taxable and Non-Taxable Sales Chart](#) for examples of deposits to determine if they are a sale and, if so, if the sale is taxable. Note that if the deposit is not a sale, it should not be recorded on the Monthly Sales Tax Report. If the deposit is a sale, it should be recorded on the report *even if the sale is not taxable*. Any taxable sales are eligible to be considered as a one-day, tax-free sale for the school or for a bona fide chapter of the school.

PLEASE NOTE: Admission tickets for Prom, Homecoming, Athletic Competitions, LISD Banquet, etc. need to be reported on the sales tax report as a sale but non-taxable. If the campus collects the revenue, even if it's not specifically for that campus (Athletic Competitions, LISD Banquet) it needs to be reported on that campus' sales tax report. If sales are made through Revtrak, please include those on the sales tax report as well. List the Batch as REVTRAK and accounting will do a journal entry to record the sales tax.

When in doubt as to whether it should be taxable or not, the [State Comptroller's](#) office is the ultimate authority regarding sales tax. Their toll-free number is 1-800-252-5555.

Accounting

2.14.2.2 Tax-Free Sales

Each district, each school, and each bona fide chapter/club of each school is allowed to have two, one-day, tax-free sales each calendar year (January – December). There is no limit to the number of bona fide groups at a school or school district. A bona fide chapter is a group that must be recognized by the school and organized for some business or school activity other than instruction or a participatory group or solely to be able to hold tax-free days. Student groups that are recognized by the school and are organized by electing officers (not just participatory captains), holding meetings, and conducting business lead by students are bona fide chapters of the school. Generally, these are 865 fund groups. Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales.

For secondary schools, this generally means that the school and each 865 Fund organization can have their own 2 tax-free days. A tax-free day claimed by a 461 Fund group would count as one of the campuses days. That is, tax-free days claimed by a Junior English class, a Biology class, a Spanish class, girls and boys athletics, the football team, cheerleading (unless organized as an 865 Fund club), etc. would count as one of the campuses 2 tax-free days. If that is not the desire of the campus, these groups cannot claim a tax-free day. They must charge tax on the price they collect for the sale of tangible items, including uniforms that become the property of the student and are not returned to the school. For cheerleaders, drill team, etc. to be using 865 funds and qualify for tax-free days, they must be holding regular meetings run by student officers (who may or may not be the captains) and conducting business controlled by the students, and the business must regard something other than instruction or simply to have a tax-free day.

One-day means twenty-four consecutive hours beginning at any point in time. Either the date on which the items are delivered by the vendor to the school organization or the day on which the school organization distributes the items to its customers/purchasers may be designated as the one-day tax-free sale day.

Items preordered: Collections/orders can be taken over an extended period before delivery is made without collecting/charging sales tax if **either** a 24-consecutive-hour time period when items are delivered to the school **or** a 24-consecutive-hour time period when items are distributed to the customers (students, parents, etc.) is designated as one of the group's tax-free days. Any sales of surplus items (that is, items delivered that were not preordered) during this designated 24-hour time period can be included in this one-day, tax-free sale. Under most circumstances, the most beneficial choice for a tax-free day would be the date of distribution to the customers. If the time of delivery from the vendor or distribution to the purchasers is 10 a.m., the 24-hour tax-free day is from 10 a.m. to 10 a.m. the next calendar day. Surplus items sold or additional items delivered after that time are taxable or must use another tax-free day.

Items not preordered: Items sold that are purchased for resale without preorders can qualify as a one-day, tax-free sale by **either** designating a 24-hour period for delivery from the vendor **or** a 24-hour time period for the sales to purchasers. However, since in these situations' items are generally not being sold immediately upon delivery of the items to the school, the most practical date to claim for the 24-hour tax free sales day would be the date designated for sales to purchasers (this would usually be a 24-hour period when the majority of the items would be intended to be sold and might be associated with an athletic event, carnival, open house, etc.). If the time of the delivery from the vendor or the sale of items to purchasers occurs/begins at 4 p.m., the 24-hour tax-free day is from 4 p.m. to 4 p.m. the next calendar day. Any surplus items delivered or sold after that designated 24-hour period would be taxable. Sales that would commonly fall in this category include spirit items, such as t-shirts, spirit towels, etc.

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It is the responsibility of the Principal to track one-day, tax-free sales at campuses. The use of one of the 2 district tax-free sales days by District departments, such as for district-wide t-shirts for a specific event/group, must be coordinated with the Accounting Department.

2.14.3 Collection and Remittance of Sales Tax

At the time deposits slips are completed for campus sales deposits which are taxable and are not being claimed as a tax-free day, the tax portion of the deposit should be coded on the deposit slip as 461-00-2181-008N-org-00-000 (org = organization code). Only one sales tax account needs to exist per organization regardless if the sales funds are deposited to a fund 461, 865, 898, etc. account. After consideration of whether revenue (a deposit) is a sale or not, and whether it is taxable or not, a [Monthly Sales Tax Report](#) must be completed and forwarded to Accounting by the 6th of each month (year round), even if there are no sales to report. The [Excel spreadsheet of the Monthly Sales Tax Report](#) will automatically calculate sales tax and remaining deposit amounts. Each sale activity deposit must be listed on the report (whether taxable or not) in the Deposit Amount column. Whoever prepares the deposit for the bank should list the sales deposit on their monthly report (example: if the admission fees to an athletic event are deposited by a campus, the campus should list the deposit as a non-taxable sale on the monthly report for the campus. If the sale or any portion of the sale is not taxable or is designated as a tax-free sale, the amount not to be taxed must be recorded in the Non-Taxable Sales column. The Taxable Sales, Net Taxable Sales, and Tax Due will be calculated automatically by the spreadsheet. The Tax Rate at the top right of the spreadsheet must be 8.25% for the calculations to be correct. The Tax Rate field can be updated should the tax rate change. If more deposits need to be listed than will fit on one page, simply complete another page. The totals can be added together in the Accounting office. By completing this report during the month as sales deposits are prepared, the calculations for the amounts to be recorded on the deposit slips or keyed as a Payment Entry are provided by the spreadsheet, and the report is already completed and ready to print by the last day of the month. Sales tax deposits that have been entered into the Munis system and posted by the Accounting Department can be reviewed using the Account Detail History Report (select detail for the month only) on the Munis system. Upon completion of this report, the Principal must sign it, indicating that he/she has verified the report for accuracy and compliance with these procedures. The signed report can be delivered to the Accounting Department either by inter-office mail or by fax (a fax cover sheet is not required). Information from this report is included on the Texas Sales and Use Tax Return prepared monthly by Accounting and submitted to the Texas State Comptroller along with payment for total District sales taxes for the month by the deadline given by the State.

2.14.4 State Comptroller Information

For more information see [School Fundraisers and Texas Sales Tax](#) published by the [Texas Comptroller of Public Accounts](#).

2.15 Accounting Forms and Documents

The most current version of the following forms can be found in [Appendix 10.1](#) and on the [Business Office Intranet webpage](#).

- Application for Fundraising Project
- Contribution Acknowledgement
- Courier Route

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- Fixed Asset Change
- Fundraising Recap
- Hotel Occupancy Tax Certificate plus Letter of Exemption
- Petty Cash Advance
- Petty Cash Reconciliation
- Petty Cash Voucher
- Police Security Form (payment)
- RevTrak New Item Set Up Form
- Sales Tax Report
- Tabulation of Monies
- Taxable and Non-Taxable Sales Chart
- Texas Resale Certificate Form
- Texas Sales-Use Exemption Form
- Ticket Reconciliation
- Wells Fargo Bank Branches

2.16 Accounting & Budgeting Additional Contact Information

Rosemary Treviño

Executive Director of Accounting & Budgeting

972-350-4706

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- Administrative Assistant to Executive Director of Accounting & Budgeting

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- Senior Accountant

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- Senior Accountant

Nettie Edwards (edwardsa@lisd.net /972-350-0970)

- Part-time Clerk

Sam Livingston (livingstons@lisd.net /972-350-4747)

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Lynne Solomon (solomonl@lisd.net /972-350-4701)

- Accountant

Accounting

Cindy Taylor (taylorcm@lisd.net /972-350-4756)

– Senior Accountant

For general questions and requests for the LISD Accounting and Budget Department, please email accounting@lisd.net.

Accounts Payable

3 Accounts Payable Guidelines

3.1 Payment Status

The status of payment may be reviewed on the Munis System in the Purchase Order Inquiry Screen or on the Requisition/PO Summary report.

If Status Reads:	Action Taken:
0-Closed	PO is no longer open for any activity. (It may have been cancelled or fully paid).
1-Rejected	PO has been returned to user for changes or cancellation
2-Created	User has started PO but not yet assigned distribution codes
4-Allocated	User has entered distribution codes but has not released into workflow
5-Released	User has submitted into workflow
6-Posted	PO has been approved by Purchasing/Budget
8-Printed	PO has been sent to vendor (if required) by Purchasing/Budget
9-Carry Forward	PO carried forward from prior year

To view goods awaiting payment, go to the Items section and note the Qty. Received versus Ordered.

All purchase orders as well as pre-pay purchase orders must be received online for payment to be remitted.

Send invoice copies to invoices@lisd.net for processing.

3.2 Payment Schedule

The Purchase Order Inquiry can be used to determine if a check has already been issued or is scheduled to be issued. If the status is 0-Closed, funds are no longer encumbered, and the PO has either been paid or cancelled. If the status is 8-Printed, the PO has either not been paid or has been partially paid and there are funds that are still encumbered. A purchase order must be fully liquidated to unencumber funds.

In the bottom right-hand corner of the Purchase Order Inquiry screen, there is a Totals section that lists amounts Ordered, Liquidated, and the Balance. If a purchase order has a \$0 Balance, it has been fully liquidated, but it doesn't necessarily mean that the payment was made for the entire PO amount. The PO could have been paid for less and the remaining monies released back into the fund balance.

To view the payment information, click on the yellow Invoices folder in the middle of the screen. If the Invoices folder is not yellow, nothing has been paid or scheduled for payment. Invoices that have already been paid will list a status of Paid and a Check number and Check Date. If the invoice has been keyed and is waiting for payment the status will be Proof. The anticipated check date can be found by highlighting the invoice entry, clicking Accept, and viewing the Check Run date on the next screen.

Accounts Payable checks are issued:

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- Weekly on Mondays and Thursdays
- Daily
 - For items to be included on the weekly runs on Mondays & Thursdays, the po must be received in MUNIS by 3 pm on the previous day. (3 pm Friday for the Monday run and 3 pm Wednesday for the Thursday run).
 - All Purchase Orders MUST be received in MUNIS to be paid.
 - If your Purchase Order has more than 15 lines – you will have to go to page 2 in purchase order receiving to receive items on lines 16 and beyond. **MUNIS only shows 15 lines per page.**
 - Check the date at the top of your screen to make sure it's correct. If you have partially received on a Purchase Order, then go back in on another day to receive the final items- the date at the top may need to be changed to the correct date.
 - LISD has a daily **emergency** check run. The purchase order and any attachments must be approved by Purchasing in time for them to get the information to Accounts Payable by 11 AM. If possible, please plan your conferences, field trips, and meals far enough in advance to have a check cut on the weekly run. An example of a good use of the daily **emergency** check run would be if students qualify in a contest or tournament for advancement and must travel that week to compete.
 - The District also pays enrolled vendors using an electronic credit card system. These transactions can appear on the daily or weekly check runs. Vendors interested in the electronic credit card system are enrolled by Commerce Bank and flagged in the LISD vendor file. A unique number, requested by Commerce Bank from the credit card processor, acts as a virtual credit card with a credit limit equal to the payment amount tied to a specific transaction or purchase document. If the payment method on the invoice is ACI, this means an electronic payment was issued on the check date. If a physical paper check was cut, the payment method is listed as Normal.

Prompt Payment Laws require all goods be paid within 30 days of receipt of merchandise or invoice (whichever is later). If payment is not made within this time frame, the District is required to pay interest charges.

3.3 Distribution of Checks

All checks will be sent via the postal service/certified mail. However, if there are special circumstances that do not meet the criteria below, an email must be sent to the Accounts Payable Manager or their designee explaining the circumstances as to why the check needs to be picked up rather than mailed to obtain their approval.

Checks can either be picked up from the Accounts Payable office or sent through interoffice mail to the campus if they meet the following criteria:

- Petty cash reimbursements
- Registration for seminars
- Registration for hotel accommodations (non-employees/students and employees when traveling with students)

Accounts Payable

- Student Field Trips
- Postage
- Travel advances for students only
- Prom - rental of room/facilities
- UIL and/or qualifying events for advancement
- Checks that are \$100,000 or greater
- Replacement or correct payroll checks can be picked up in the Payroll Department with proper ID

If a refund check payable to a parent comes back to LISD as “Undeliverable,” the returned check may be requested by the campus secretary or principal to have the check sent through interoffice to their campus for pick-up only from that campus secretary or principal.

3.3.1 Checks Issued by LISD – Not Needed

If a check issued by LISD is not needed after all, the check should be marked “Void” and returned to Accounting so that the transaction can be reversed, and the funds made available again. If a check is just destroyed and Accounting is not notified, the liability remains active which might result in the missing check being replaced and sent to the vendor when no obligation exists, or service performed. All persons responsible for the distribution of a check to a vendor need to be advised of this procedure should the check not be used for the purpose intended.

3.3.2 Unclaimed Property

Unclaimed property listed on the LISD website is presumed abandoned and subject to Chapter 76 of the Texas Property Code. Any person possessing a legal or beneficial interest in listed property may obtain information concerning the amount of the property and establish your right to receive by presenting proof of the claim to:

Cindy Taylor, Lewisville ISD Accounting & Budgeting Department
972-350-4756, taylorcm@lisd.net

Unclaimed property over \$100 without payee contact within three years is periodically surrendered to the Texas Comptroller of Public Accounts.

3.4 Receiving Merchandise

3.4.1 Verification of Order

Upon receipt of your delivery, verify the count and the items you ordered against the packing list and your purchase order. If you received damaged items, incomplete quantity of items, items not on your order, or incorrectly priced items, please notify the vendor’s Customer Service Department. They will provide instructions for returns that comply with their existing procedures. Do not make substitutions for items on your original purchase order even if the dollar amount will be under the PO total. Additional items or quantity may not be added. If the items are out of stock, have the vendor cancel the items and re-order at a later date. In addition, e-mail Procurement and Contracts to cancel that purchase order line item on the system. Request that a [Credit Memo](#) from the vendor be sent to Accounts Payable at invoices@lisd.net and

Accounts Payable

complete a [Returned Item Notification form](#). (See the [Damaged/Returned/Incorrectly Priced Goods](#) subsection.)

3.4.2 Satisfactory Items

When items on the purchase order are received in an acceptable condition at your campus, **they MUST be electronically "received" in Munis**. Identifying the quantity as "received" in Munis places the number of items received in the ITEMS section, Qty received column on the Requisition/PO Summary reports and gives Accounts Payable permission to pay for the "received" merchandise. It is important that you only mark items as "received" when you actually have satisfactorily received the merchandise. To do otherwise, could result in a payment for merchandise that you do not have.

3.4.3 Vendors with Register Receipts

Ensure PO's have been received if they have been used. Attach your backup (receipts and Principal or Assistant Principal's signature or Director's signature) electronically to the purchase order and send the originals to the Accounts Payable Department through intercampus mail. If purchased, copies of gift cards with recipient's signature or the Principal or Assistant Principal's signatures should also be scanned and sent to Accounts Payable with the original receipt. The purchase order number should be included somewhere on the scanned documents. This can be handwritten on a sheet of paper with the receipts or done similarly to the example below. In order to attach your receipts to the PO, access Requisition Entry and search by your Requisition Number. Click the paper clip to attach and TCM will open. Select Requisition Attachment. Click New at the top of the screen and then Scan if you are attaching directly from a scanner or Import if you have the file already saved on your computer. Contact Accounts Payable for guidance on how to tape your receipts to scan them into Munis.

Accounts Payable

must be able to clearly reconcile what was received against what was billed.

If the packing list includes pricing, it may be the invoice that Accounts Payable needs to process payment. If in doubt as to whether the packing list is the invoice, send to Accounts Payable and we will determine if needed.

3.6 Damaged/Returned/Incorrectly Priced Goods (Credit Memos)

When you have damaged items, returned items, or incorrectly priced items, the vendor must issue a **Credit Memo** and forward it to the Accounts Payable Department. Accounts Payable cannot change invoice totals to match what was actually received even if the vendors make such a request. Notify the vendor of the shortages, etc. and request a credit memo to be sent to the Accounts Payable Department. If necessary, call Accounts Payable and we will work with the vendor on getting a credit memo. Accounts Payable will follow up with the vendor to ensure the credit memo is received and subsequently process the payment. Complete a [Returned Item Notification](#) form and send it to Accounts Payable when appropriate. **Do not receive damaged items or items being returned to the vendor.**

3.7 Accounts Payable Forms and Documents

The most current version of the following forms can be found in [Appendix 10.1](#) and on the [Business Office Intranet webpage](#).

- Returned Items Notification

3.8 Accounts Payable Alpha Listing

Effective 4/18/22		PHONE NUMBER	PHONE EXT
Supervisor Construction	Kelly Nesbitt	972-350-	4710
A (including Amazon) Utilities	Regina O'Neill		4758
B-C Copiers	Monique Bower		4713
D Staples & Sam's	Andrea Spivey		4783
E-J	Shannon Adams		4718
K-M Wal-Mart	Victoria Bessire-Wright		4716
N-S (excluding Sam's, School Specialty, Staples)	Jana Bevill		4717
T-Z Busses, School Specialty	Sylvia Martinez		4711

Budget

Quick Reference:

Amazon – Regina O’Neill

Copiers (Ricoh & Xerox) – Monique Bower

Home Depot – Shannon Adams

Kroger – Victoria Bessire-Wright

Lowe’s – Victoria Bessire-Wright

Market Street – Victoria Bessire-Wright

Sam’s Club – Andrea Spivey

School Specialty – Sylvia Martinez

Shell – Jana Bevill

Staples – Andrea Spivey

Texas Central School (busses) – Sylvia Martinez

Wal-Mart – Victoria Bessire-Wright

Yearbooks – Sylvia Martinez

Remember- please send all invoice copies to invoices@lisd.net so payment can be processed.

Budget

4 Budget Guidelines

4.1 Budget Instructions

4.1.1 Campus Budget Allocations-General Fund

The Campus Allocation schedule is prepared each year using projected enrollment (obtained from Student Services) for the budget year and special population counts from the current year fall PEIMS reports. The allocation includes a per pupil amount plus additional allocations for special populations. The per pupil amount is \$138.25 for high schools, \$98.60 for middle schools, and \$73.75 for elementary schools. No additional allocations are made for copiers, extra duty, or overtime pay.

The campus will budget 85% of the total allocation. The remaining 15% will be placed in a holding account that is not accessible to the campus.

4.1.2 Adjustment of Budget for Actual Enrollment

Once actual enrollment and special population numbers are available through PEIMS in the fall, the allocation will be recomputed. The difference between the final allocation and the 85% that was originally budgeted by the campus will be made available to the campus at that time. If the funds allocated for current year are overspent, a reduction will be made when the remaining allocation is made. The Accounting & Budgeting Office will place the additional funds allocated in account code 199-11-6399-0000-xxx-99-000-xxx-1990000000. Each campus will receive an e-mail notification when the budget adjustments have been posted. The campus may reallocate this budget to other accounts using a budget transfer.

4.1.3 Departmental Budgets

Generally, all departmental units will prepare their budgets on a constant dollar amount, budgeting the same amount as the prior year. If across the board cuts are required by departments, the amount of the required reduction will be communicated at budget training sessions which are held each year. All requests for additional funding must be identified and justified. All departmental budgets are reviewed by the District's Leadership Team. Sufficient explanations must be provided regarding what is included in the department's budget.

4.1.4 Campus and Student Activity Fund Budgets-Fund 461, 865, 896, 897, 898

The Accounting & Budgeting Department will establish the original budget for these funds. The original budget for the next fiscal year will be the ending current fiscal year cash balance in each sub-object. The total revenue budget will equal the total expenditure budget (including staffing requests & benefits).

Remember, having budget in an expenditure account **does not necessarily mean that there is money available**. Each campus is responsible for reconciling their 461 Fund and all other 8XX Funds monthly to ensure that sufficient funds are available for spending. Always check your cash balance using the Available Cash for Activity Funds report before assuming that there is money to spend. It is possible to have a cash deficit without having a deficit in the expenditure account.

Budget

4.2 Budget Transfers

Budget Transfers are used to move existing budget from one expense account to another expense account. When a budget transfer is needed, the campus/department requesting the transfer will enter the transfer directly into Munis.

NOTES/TIPS:

- A Budget Transfer moves amounts within a Fund. This is accomplished by increasing one expense account (6xxx object code) and decreasing one or more other expense accounts (6xxx object code).
- It is recommended to verify available budget when prompted as you are entering the transfer.
- *Budget Transfers from a 199 Fund to any other Fund, or from any other Fund to a 199 Fund, are not allowed.*

4.3 Budget Amendments

Budget Amendments are used to add to a fund's total budget. This would occur when "new money" is added to a budget, for example, when grants or donations are received. When a budget amendment is needed in funds other than 199, 240, or 599, the campus/department requesting the amendment will enter the amendment directly into Munis.

NOTES/TIPS:

- A Budget Amendment adds to the Fund total. This is accomplished by increasing a revenue account (5xxx object code) and increasing an expense account (6xxx object code). Both amounts should be entered into Munis as positive numbers.
- Certain grant funds (funds 200/300/400) should be entered by the Senior Accountant. See [Budget Request](#) sub-section.

When Budget Amendments are needed in Funds 199, 240, or 599, a Budget Amendment Form ([Excel](#) or [PDF](#)) must be completed. All information that is needed to present the Budget Amendment to the Board of Trustees must be included on the form. A detailed description of why the Budget Amendment is needed is required. The form must be signed by a Leadership Team member before it is submitted to the Accounting & Budgeting Department.

4.4 Deficit Accounts

The Accounting & Budgeting Department reviews accounts on a monthly basis to identify accounts with a deficit balance. Deficit balances are **NOT** allowed in Fund 461 and 865. Once the accounts are identified, the Accounting & Budgeting Department prepares and distributes deficit reports. A letter is sent by the Accounting & Budgeting Department to the campuses or departments that have deficit accounts. Included in the letter will be a list of the deficit accounts and a specific date by which the deficits must be covered.

The deficits may be corrected in one of two ways:

1. By transferring additional budget dollars to the deficit account from an existing budget account. Enter a Budget Transfer on-line in the Munis system (Budget Transfer-BOP), or

Budget

2. By moving the existing expenditures to another expenditure code (JE). This option is to be used if the expenditure was originally paid from the wrong account code. To move expenditures, the Accounting & Budgeting Department will enter a journal entry to correct coding. Please e-mail Sam Livingston with to and from information, amounts and the reason the expenditure was coded incorrectly and should be moved.

If you have any questions, please contact the Accounting & Budgeting Department.

4.5 Purchase Request - B

Purchase requests with routing code B are used when the expenditure must be approved and paid quickly. Purchase requests - B may only be used for the following:

- Petty Cash Reimbursement ([Section 2.11](#))
- Travel Reimbursement ([Section 9](#))
- Refunds - All refunds must be submitted using a purchase request with routing code B. Reimbursements through Petty Cash will not be allowed. ([Section 4.5.2](#))
- Payment for athletic/extracurricular officials and security personnel (Athletic Dept only)
- Travel Meal Advances for Students ([Section 9.14](#))
- Payments for Athletic Gate shares (Athletic Dept only)
- Employee Reimbursements ([Section 4.5.3](#))

A purchase request - B must be entered into Munis with a commodity code that begins with "00". Any requisition with a commodity code beginning with "00" that does not fall within the above categories will be automatically disapproved and the campus will be notified by e-mail that the paperwork will be returning.

4.5.1 Documentation

All proper documentation for purchase requests with routing code B must be sent to the Accounting & Budgeting Department with a Requisition/PO Summary attached to receive reimbursement. If the purchase Request – B does not include the proper documentation, it will be disapproved and returned to the campus/department. **The requisition summary and all required documentation must be mailed to the Accounting & Budgeting Department, not just attached in Munis.**

The most current forms must be used (i.e.: travel reimbursement, mileage, etc.). If old or out-of-date forms are used, reimbursement may be delayed or denied.

Travel reimbursement requests must comply with all travel requirements listed in the [Travel Guidelines](#) section of this document.

All gifts (including gift cards, food baskets, angel tree gifts, etc.) must comply with the 461 procedures that are included in this document.

Petty Cash reimbursement requests must include a completed Reconciliation of Petty Cash form along with original itemized receipts. For ease of scanning documents, attach any odd-sized receipts or copies using tape rather than staples; however, do not tape over printed words or numbers because the chemicals in the tape when placed over printed ink cause the print to disappear. Receipts must provide enough detail that it is clear what is being purchased. Please see the [Petty Cash](#) sub-section of this document for additional

Budget

information on petty cash requirements.

Once the requisition has been entered into the Munis system, print a copy of the Requisition/PO Summary report, and attach it to the Reconciliation of Petty Cash form along with original itemized receipts and forward to the Accounting & Budgeting Department at the LISD Administrative Center.

3.5.2 Refunds

When the need for a refund arises, the following steps should be taken to issue the refund. If the transaction was paid through RevTrak, see [section 2.4.1](#).

- Obtain proof of amount being refunded – copy of receipt and any documentation requesting the refund
- Obtain proof of what revenue account string the original deposit was coded to
- Enter a requisition routed to budget for the refund, the account string used should be the account where the revenue was deposited into
- Send the purchase order summary page and all the backup mentioned above to the Budget Department (must send documents through intercampus mail/not just attach in Munis)
- Student iPad Fee Refunds are processed through the Technology Department – information on this process is contained in their Fee Management Manual at this link:
<http://flash.lisd.net/easy/sky/feemgt/771MstrFeeMgt.pdf>

3.5.3 Employee Reimbursements (Non-Travel)

District purchases should be made using the procurement methods in [section 8.1.1.1](#). When all avenues of the procurement process have been exhausted and there is still a need for an employee to make a purchase, the following steps should be taken to obtain reimbursement.

- Document why the purchase could not be made under normal procurement procedures. Have this document signed by the Department Head or Principal.
- Obtain a proof of purchase – original, itemized, detailed receipt. An invoice will not suffice, the receipt must say paid.
- Enter a requisition routed to budget for the employee reimbursement.
- Send the purchase order summary page, proof of purchase, and explanation document to the Budget Department (must send documents through intercampus mail/not just attach in Munis)

4.6 Payroll Review

An internal control procedure that the District utilizes is Payroll Review. Verification by campuses and departments that employees do work at their location verifies that all individuals that are on the payroll are truly working for the District. Verification of coding verifies that our financial records and PEIMS submissions are accurate. Incorrect data could result in a variety of problems for the District and campus locations. As each location/department is most familiar with their employees, a printout of the payroll list associated with each location will be sent to each organization for review and correction to help ensure the accuracy of our data.

Payroll review procedures are updated each year before the reports are sent to the campuses and departments. The current procedures may be found at the following link:

[Budget Payroll Review](#)

4.7 Budget Forms and Documents

The most current version of the following forms can be found in [Appendix 10.1](#) and on the [Business Office Intranet webpage](#).

- Budget Amendment

Finance System

4 Finance System Guidelines

The current finance system in use by LISD is Tyler Technologies Munis web-based application.

5.1 Munis Technical Support

[Munis Support](#) is a division of LISD's Technical Information Services Department.

5.2 Munis Processing

[EASY Webpage Munis Tab](#) and [LiveTime](#) (use Search on the Self-Help tab) provide contact information, helpful hints, and documentation for using the finance system such as instructions for entering a budget transfer, purchase requisition, and cash receipt (payment entry) as well as receiving a purchase order. In addition, the Munis Autoseed Usage chart which can be found in [Appendix 10.1](#) and on the [Business Office Intranet webpage](#) provides helpful information for making and processing purchases.

Grants

5 Grants (Special Revenue Funds) Guidelines

Special Revenue Funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue funding is received from outside entities (Federal, State, and Local) in the form of restricted funding, grants, and donations. Often this type of funding will have strict rules, regulations, and reporting requirements.

- **Federal Funds** are accounted for in funds 200-289 (290-379 Shared Service)
Federal grants and funding received either directly from the federal government, through grant applications filed with TEA, or other relevant agencies.
- **State Funds** are accounted for in funds 380-429 (430-459 Shared Service)
State funding and grants received from state agencies or through grant applications filed with TEA.
- **Local Funds** are accounted for in funds 460-499
Local grants and donations received from corporations, local businesses, or organizations that require the funds be expended for a specific purpose.

See [State & Federal Grants Manual](#) for more information.

6.1 Application for Funding

Applications for competitive funding must be approved by both the principal and the Chief of Schools, or the department supervisor and the department's Chief Executive Director, prior to submission of the grant application.

6.2 Donations/Contributions

Donations may require an application or may be given directly to the District, campus, or teacher. School District procedures require the Director of Facility Services or the Distribution Center Manager to approve gifts and donations of money and personal property to the District if the value is greater than \$1,000. Please review the procedures under the Accounting Guidelines [Donations/Contributions](#) sub-section.

6.3 Receipt of Grant Award (or Donation)

Federal and State grants from TEA are typically awarded through the Notice of Grant Award (NOGA). The NOGA contains all the information regarding the grant period, award, budget, reporting requirements, assurances, rules, and regulations. Local grants are usually awarded through less formal documents.

The Senior Accountants should be contacted upon receipt of a grant award or donation.

6.4 Budget Request

Administrators and campuses should work with the Senior Accountant to enter the grant budget in the finance system. The grant budget entered into the finance system must match the grant budget as stated in the award documents. Budget Amendments occur when "new money" is added to a budget, for example, when grants or donations are received. When a Budget Amendment is needed for new grant funds, complete a Grant Budget Request form, and send with the supporting documentation to the Senior Accountant.

Grants

6.5 Expenditures

Grant funds and awards may only be expended in accordance with the approved grant application. Grantees must maintain effective control over and accountability for all funds, property, and other assets. Funds requested must only be for those items that are reasonable and necessary for accomplishing the objectives of the program and for implementing activities as described in the application. ***Petty cash funds and purchasing cards must not be used for payments of items expensed from 200 - 459 grant fund/special revenue accounts, except that purchasing cards may be used for fund 240.*** Purchase orders must be used for these, even when the amount is less than \$50.

- **Reasonable and Necessary** – Costs are essential to accomplish the objectives of the grant/award project.
- **Allowable** – All items requested must be allowable expenditures under the authorizing program statute, regulations, and rules. Must be in accordance with GAAP and Education Department General Administrative Regulations (EDGAR).
- **Reasonable** – Costs are generally recognized as ordinary and necessary for the operation of the organization or grant performance.
- **Allocable** – A cost is allocable to a particular grant/award based on benefits received and if it is treated consistently with other cost incurred for the same purpose in like circumstances.

To determine allow ability of a certain cost; always consult the original applicable circular pertaining to cost principles for the full text.

- [Education Department General Administrative Regulations \(EDGAR\)](#)
- [TEA Grants webpage](#)

All encumbrances, expenditures, and obligations of funds for a grant/award must occur within the grant beginning and ending dates listed on the Notice of Grant Award (NOGA). All goods must be received, and all services must be rendered between the beginning and ending dates of the grant.

6.6 Reporting

Federal and State grant expenditure reports will be prepared and filed by the Senior Accountants and approved by the Executive Director of Accounting & Budgeting prior to submitting to TEA. Expenditures must be recorded at least quarterly. Final expenditure reports are due within 30 days after the end of the grant. Final payment is contingent upon receipt of the eGrants expenditure report, and all required programmatic reports and documents.

Grant administrators are responsible for filing all required programmatic reports and documents.

Local grants often require expenditure reports to be filed by either the campus or teacher.

6.7 Travel

See [Travel Guidelines](#) section of this document.

Grants

6.8 Grants Forms and Documents

The most current version of the following forms can be found in [Appendix 10.1](#) and on the [Business Office Intranet webpage](#).

- Fixed Asset Notification (Grants)
- Grant Budget Request
- Monthly Time & Effort
- Semi-Annual Certification

Payroll

6 *Payroll Guidelines*

7.1 *Advances*

It is illegal for the District to provide advances on pay. This is considered a “gift of public funds.” The employee might consider contacting the Denton Area Teachers Credit Union (DATCU) for a short-term loan.

7.2 *Direct Deposit*

Employees have their pay electronically deposited into their checking or savings account (or both) at their bank or credit union. To enroll or to make changes, complete a [Direct Deposit form](#) and send it to the Payroll Department. In order to process, the form must be received by the cutoff date. (see [Payroll Schedule FY 2021](#))

7.3 *Employee Leave*

(See also the [Employee Handbook](#) and [Board Policies](#) DEC Local and DED Local)

7.3.1 *Donating Days*

Only local days can be donated and the employee receiving the donated days must have used all fully paid leave available.

7.3.2 *60 Day Rule*

No changes in reason for absence can be made on absences older than 60 days (ex. changing from local to state day).

7.3.3 *Payment for Sick Days*

LISD does not pay for remaining sick days unless the employee is retiring through TRS (not resigning) and only in accordance with [Board Policy DEC\(Local\)](#).

7.3.4 *Absences*

Each employee is required to enter his absences **BEFORE 2:00 p.m. on the date of the absence** in the Substitute Management System (even if no substitute is required). These absences then roll into the Kronos Timekeeping System overnight for review and approval by the employee’s supervisor.

7.4 *Employee Self Service (ESS)*

For copies of your pay stubs, W-2s and other payroll-related info, check out our Employee Self Service feature! From the LISD website, under Staff, select Employee Self Service. Use your LISD user ID and password to log on.

Payroll

7.5 Employee Record Changes

7.5.1 Address Changes

Please be sure we always have your correct address. (If you're not sure what address is on file, check your pay stub.) Report any address changes via email to [Olesea Gutierrez](#). Give her your old address, your new address, your legal name, and your employee number if you know it. Or you may complete a Change of Address form (see [Business Office Forms](#)) and send it to the Payroll Department in the LISD Administrative Center. Or you can change your address on Employee Self Service (see 7.4).

7.5.2 Name Changes

The Payroll Dept. cannot change your name in the system until you bring your new Social Security card to the office as proof. At that time, you will complete a form to change your name with TRS. You will need to bring picture ID and your beneficiary information for the TRS form (social security numbers, birth dates, and addresses of those you want to be your beneficiaries for TRS purposes).

7.6 Extra Duty Work

Before any supplemental work is performed, a [Payroll Change Notice \(PCN\)](#) should be on file with Employee Services. The PCN indicates who is working extra duty, what they are doing, the budget code to be charged, and instructions for paying the employee. All PCNs must now indicate the swipe code. Please call Payroll if you are unsure about the code.

All employees should swipe at a time clock for this supplemental work and ensure they are using the proper supplemental code at the clock. If there are questions, they should contact their supervisor for the supplemental work.

For supplemental work, non-exempt employees are paid at their hourly rate (except, for example, during the summer when they are working outside their regular assignment; then they can be paid a different hourly rate with Employee Services approval). For hours worked above their required amount but less than 40, straight time is paid. For all time physically worked above 40 hours in the work week, overtime is paid (as explained below).

For supplemental work, exempt employees can be paid either by the hour or by lump sum. All supplemental work must be performed outside the regular day (for which the employee is already being paid).

7.7 Kronos Timekeeping System

Reviewers and approvers at each campus/department should take care to ensure that all employee punches, absences, supplemental time, and substitute info for the prior week are accurate and approved by close of day on Monday (unless requested sooner by the Payroll Department).

7.8 Medicare Tax

Employees hired by LISD after March 31, 1986 are required to contribute 1.45% of their Medicare wages (gross wages less some insurance deductions) to the federal Medicare program. However, District employees do not pay into Social Security since we are covered by the Texas Teacher Retirement System.

Payroll

(Those who are not eligible for TRS coverage, like substitutes and temps, are required to contribute via payroll deduction to a 457 FICA Alternative plan.)

7.9 Overtime Pay

All employees are classified as exempt or non-exempt for the purpose of overtime compensation. The District pays overtime to non-exempt employees (typically paraprofessionals and auxiliary employees) in accordance with federal wage and hour laws. Overtime is legally defined as all hours physically worked in excess of 40 hours weekly and is not measured by the day or by the employee's regular work schedule. For the purposes of calculating overtime, the LISD workweek begins at 12:01 a.m. Monday and ends at midnight Sunday.

Non-exempt employees are not authorized to work beyond their normal work schedule without advance approval from their supervisor. Non-exempt employees who work beyond their normal work schedule but less than 40 hours per week are currently compensated in straight-time pay for the additional time (or equivalent time off in the same workweek).

Exempt employees are ineligible for overtime compensation. If you are unsure if you are in an exempt or non-exempt position, please contact Employee Services.

The standard hours and days per year for non-exempt employees is established by Employee Services. Any hours worked in excess of those required will be paid at the appropriate rate (see above). Any hours not worked or not covered by earned leave will be deducted from the employee's pay in accordance with the Fair Labor Standards Act.

Non-exempt employees are required to record their actual hours worked by swiping at a Kronos time clock. Any disagreements with this official time detail record in Kronos should be discussed with the employee's supervisor, who must authorize any changes to the timekeeping record.

Payroll

7.10 Paid Holidays

Lewisville Independent School District

(for Eligible Auxiliary Employees Only)

PAID HOLIDAYS, 2021 – 2022	
HOLIDAY	DATE
INDEPENDENCE DAY (1)	Monday, July 5, 2021 *
LABOR DAY (1)	Monday, September 6, 2021
THANKSGIVING (2)	Thursday, November 25, 2021
	Friday, November 26, 2021
WINTER BREAK (5)	Thursday, December 23, 2021
	Friday, December 24, 2021
	Monday, December 27, 2021
	Thursday, December 30, 2021 ^
	Friday, December 31, 2021
SPRING BREAK (2)	Thursday, March 17, 2022
	Friday, March 18, 2022
MEMORIAL DAY (1)	Monday, May 30, 2022 *

* Not applicable to Food Service Employees

^ NOTE: Cafeteria Managers w/Holidays (Cal #305) will accept Sysco delivery on Thursday, 12/30/21. Alternate holiday is 1/3/22.

7.11 Pay Stubs

Pay stubs are sent by email, typically on the business day before pay day. **The password to open the pdf attachment (the check stub) is the last four digits of your SSN.** The stub is also viewable on Employee Self Service (ESS) on pay day. On ESS, be sure to click on the camera icon to view the actual stub and not just the details.

Employees are responsible for reviewing their pay stubs for accuracy (including but not limited to compensation, leave and deductions). Let the Payroll Department know promptly of any discrepancies.

7.12 Payroll Deductions

The Payroll Department processes many types of payroll deductions. We are required to comply with legal withholding orders we receive (such as IRS tax levies, bankruptcy levies, child support payments, and school loan payments). We must withhold TRS and TRS Care for the Teacher Retirement System, federal taxes (per the employee's W-4 form) and Medicare taxes. We also withhold for other voluntary deductions such as health, dental, vision, long-term care, 403B/457B annuities, legal, life insurance, association dues, etc.).

Payroll

7.13 Payroll Schedule

2021-2022 School Year (All dates subject to change)

9/1/2021	3/1/2022
9/1/2021	3/1/2022
9/15/2021	3/15/2022
9/20/2021	3/18/2022
10/1/2021	4/1/2022
10/1/2021	4/1/2022
10/15/2021	4/15/2022
10/20/2021	4/20/2022
11/1/2021	5/1/2022
11/1/2021	5/1/2022
11/15/2021	5/13/2022
11/18/2021	5/20/2022
11/19/2021	6/1/2022
12/1/2021	6/1/2022
12/1/2021	6/15/2022
12/15/2021	6/20/2022
12/20/2021	7/1/2022
1/1/2022	7/1/2022
1/1/2022	7/15/2022
1/14/2022	7/20/2022
1/20/2022	8/1/2022
2/1/2022	8/1/2022
2/1/2022	8/15/2022
2/15/2022	8/18/2022
2/18/2022	8/19/2022

7.13.1 Monthly Employees

Professionals and paraprofessionals are paid monthly on the 20th of the month. (A few employees who have been with the District a long time are still paid monthly on the 1st, but this option is no longer available.) The check stub indicates the period covered by this check for absences and supplemental pay purposes only. The employee's salary is not affected by these dates since the employee is paid 1/12th of his annual salary each month.

7.13.2 Semi-Monthly Employees

Substitutes, temps, and auxiliary employees (such as Facility Services, Food Services and Extended School Day) are paid semi-monthly on the 1st and 15th of each month. The check on the 1st covers absences and time worked for the 1st -14th of the prior month. The check on the 15th covers absences and time worked for the 15th through the end of the prior month.

Payroll

7.13.3 All Employees

If the 15th or 20th falls on a weekend or on a bank holiday, pay day will be the preceding Friday. However, if the 1st falls on the weekend or holiday, we will no longer pay early. We will send the funds to your bank on the 1st, but they may not post to your account until the next banking day.

7.14 Resigning Employees (resigning prior to year-end)

For paraprofessionals and professionals, the amount of your final check will be calculated in the Payroll Department based upon information received from Employee Services. A copy of the Payoff Sheet will be mailed to your home. Your final check may be more or less than your usual amount. Also, keep in mind that employees are given personal days at the beginning of the school year to use as needed. However, if you leave before the end of the school year, Board Policy DEC(Local) requires the **unearned** days be returned (removed from your balance). If you have used more days than you have earned, you will be docked for those days at your daily rate on your final check.

Board Policy DEC(Local) indicates that ½ local day is earned for every 25 days worked and ½ state personal day is earned for every 18 days worked. (For year-round employees, 1 vacation day is earned for every 24 days worked.)

7.15 Retire/Rehires

The employee who returns to work following retirement is responsible for ensuring that he/she is in compliance with TRS regulations regarding the type of work that can be performed and the number of hours/days per month that can be worked. Failure to do so could mean the retiree loses his monthly annuity payment from TRS and/or the District incurs penalty surcharges.

7.16 Retiring Employees

Send your TRS7 form to Jan Arrington in the Payroll Department. She will complete the form and send it to TRS after your final check has been processed. For questions regarding payment for remaining leave balances, please send an email to [Jan Arrington](#).

7.17 Verifications of Employment

We provide verification of employment for our employees (for example, purchasing a new home or refinancing purposes). Lenders should fax their form to 214-626-1613 and must include the employee's written authorization to release the requested information.

7.18 W-2 (Wage & Tax Statement)

Employees are initially set up in the system to receive a paper copy of their W-2. However, employees may choose to receive their W-2 via email by selecting this choice on Employee Self Service (ESS). Not only does this save the District money, but the employee also often receives the electronic W-2 earlier. It is only necessary to make the selection on ESS one time (not every year). W-2s will also be available on ESS after January 31st.

Payroll

For those who do not select to receive their W-2 by email, all others will be mailed to the home address we have on file on or before January 31st. Be sure your mailing address is correct by December 31st! Prior year W-2's are also available on ESS under Pay/Tax Information, W-2 and choosing the year in the upper left corner. Contact the Payroll Department if you need a copy of a W-2 from a prior year not found on ESS.

7.19 W-4 (Employee's Withholding Allowance Certificate)

Employees wishing to amend their withholding status may do so by printing and completing the IRS [W-4 form](#) for the current year. The form must be received by the Payroll Department by the [cutoff date](#) to ensure that any change in tax status is reflected in the next regular payroll. An original signature is required on the form, so send it through inter-office mail or drop it by the office in the LISD Administrative Center (no faxes please).

Employees claiming "Exempt" status on their current W-4 are required by the IRS to file a new W-4 form by February 15th each year. If a new W-4 form has not been received in our office by that date, we are required to withhold at Single with zero (0) allowances until a new W-4 form is received from the employee.

CAUTION: Do not write the word "Exempt" on the form unless that's truly what you are. This means you are exempt from paying taxes through payroll withholding, so we will not withhold federal income tax for you.

LISD is not required to verify the accuracy of the information on an employee's W-4; however, the Payroll Dept. cannot knowingly accept an invalid form. A form is invalid if it has been altered (for example, sections crossed out or additional information added) or if the employee indicates that it contains false information. A new form will be requested if we become aware that your W-4 is invalid. If a corrected W-4 is not submitted to the Payroll Department, withholding will be based on the most recent, correct W-4 we have on file. If there is not a correct form, withholdings will be processed as if the employee was Single with zero (0) allowances.

7.20 Wage Offset or Withholding

Lewisville ISD has the right to withhold a payment or offset wages:

- For a previous overpayment and/or
- Until all District-issued items have been returned to the District. Such items include, but are not limited to, keys, badges, laptops, and other District property assigned to the employee during the term of his employment.

7.21 Payroll Forms and Documents

The following forms can be found in [Appendix 10.1](#) and on the [Business Office Intranet webpage](#), and the [Payroll webpage](#).

- Change of Address Notification
- Direct Deposit Authorization
- Kronos LISD Timekeeping System Manual
- W-4 Form

Procurement and Contracts

7 Procurement and Contracts Guidelines

8.1 Procurement and Contracts Overview

8.1.1 How Do I Make a District Purchase?

If you find yourself asking the above question, below are some purchasing pointers to make it happen.

8.1.1.1 Procurement Methods

- 1. Purchase Order Legal Requirement**

To avoid personal liability, a signed purchase order must be in place prior to making a District purchase over \$25. See noted exceptions for purchase orders less than \$25.

- 2. Petty Cash (Optional) – See [2.11.5](#)**

Used for non-repetitive daily purchases under \$50 (Exception: Not allowed for Grant Funds).

- 3. P-card (Optional)**

Used by authorized P-card users for small, local, repetitive purchases and student travel expenditures (Exception: Not allowed for Federal or State Grant Funds.)

Important Note: Using personal resources for ISD business or any sort of transactions that commingles school business with personal resources is highly discouraged. For those individuals that must use personal credit cards or cash to make purchases outside of Procurement’s approved methods, please note that there is no recourse for you, nor can Lewisville ISD protect you from any losses incurred due to the use of your personal resources.

Is it available from a District bid and/or quote?

Bid or Quote is the first option that should be considered in making your purchasing decision. The Procurement and Contracts office has established a large variety of [annual bids and quotes](#) covering many of the products and services required by campuses and departments. All relevant statute and policy requirements have been met by Procurement and Contracts in establishing these bids and quotes. Purchases can be made utilizing a purchase requisition (which is used to develop a PO) or a District [Purchasing Card](#) (P-card).

The product or service that I need is not available from either of the above. Now what do I do?

If neither of the procurement services covers your particular requirements, you will need to determine, with the help of the Procurement and Contracts Department, if quotes or bids are necessary.

8.1.1.2 Purchasing Thresholds

The following Purchasing Thresholds shall be considered before proceeding with a purchase.

- 1. Purchases less than \$1,000** – Use an awarded vendor when possible. If not, it is recommended that an informal verbal or fax quote be used whenever possible.
- 2. Purchases between \$1,000 and <\$50,000** – Use an awarded vendor when available. The Executive Director of Procurement and Contracts may require that quotations from at least three vendors be

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obtained prior to approving a purchase when it appears that a substantial savings can be realized. If possible, each vendor should be furnished written specifications. Use of fax machines and email is encouraged. All quotes, regardless of amount, should be taken with freight costs included, i.e., FOB destination.

3. **Purchases of \$50,000 >** – Must use an awarded vendor. Purchase cannot be made without formal advertising and requires additional time if bidding is required.

8.1.1.3 Legal Points to Remember

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

Generally speaking, the aggregate purchases of a particular category of related items such as office supplies, athletic supplies or instructional supplies must be submitted to competitive bidding when the aggregate purchase will total \$50,000 or more over a twelve-month period. For example, if the total purchases of office supplies made by all departments and campuses in the District over a twelve-month period will amount to \$50,000 or more, those office supplies must be submitted to competition as required by the [Texas Education Code](#) (44.031a)

The Texas Education Code (44.032) provides for criminal penalties for persons who intentionally circumvent the purchasing contract law by making split, separate, sequential, or component purchases. Regulation CHD-R states that:

The Procurement and Contracts Office can provide purchasing guidance-both legally and procedurally for assistance in preparation of Bids-Quotes-RFP's, help with specifications, assistance in the use of the Purchasing System or as your liaison with our Vendor Community.

Federal Funds

For all purchases with federal grant funds, the District shall comply with the federal regulations, EDGAR related to the purchasing of goods and services: [2 CFR 200.317-200.326] effective July 1, 2018. The [LISD State & Federal Grants Manual](#) can be referenced for details. Federal Funds may not be used with a p-card purchase.

8.1.2 Procurement and Contracts Newsletters

A quarterly newsletter (except in June/July) is created to keep campuses and departments up to date on changes in the procurement processes and methods and to provide guidance and reminders of pertinent purchasing information. Both [current and archive issues](#) are available on the LISD Intranet under Procurement and Contracts.

8.2 Bids

The most current version of the following documents can be found on the webpage links provided.

- [Annual Bids & Quotes](#)

8.3 Purchasing Cards (P-Cards)

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8.3.1 P-Card: Be Responsible

- Before you make a purchase, ask yourself:
 1. Do you have your LISD Photo ID?
 2. Do you have the [Tax-Exempt Certificate](#)? (State of Texas form 01-339 page 2 - found under Resale and Exemption link)
 3. Do you have the CORRECT p-card? (If making a return, it must be made to the same card as the original purchase)
 4. Are there sufficient funds on the card? Split purchases (part cash/other credit card, check) may not be made with a p-card.
 5. Have you confirmed that the vendor can provide satisfactory receipt documentation? (If not, you should use a different vendor to prevent being asked to reimburse the District.)

- At the cash register, before ringing up the transaction, inform the clerk:
 1. The transaction you are about to make is TAX EXEMPT. Present your signed Tax Exemption Certificate.
 2. You will need a copy of the signed sales draft and an itemized receipt (ok if all-in-one).

- Before you leave, ask yourself:
 1. “Did I get the p-card back and secure it?”
 2. “Did I get a copy of both the Sales Draft and the Itemized Receipt?”
 3. “Did I sign all receipts?”
 4. “Do the receipts bear the vendor’s name and contact information, and indicate that no sales tax was charged?” If receipts are inadequate or if sales tax was charged, you must resolve this before you leave. It is better to have the tax amount credited back, rather than have a transaction post-voided and re-rung, because the latter will hold funds on the card just like a purchase until the credit posts (up to 10 business days) and effectively consume TWICE that amount until the credit posts --- inconveniencing others who might need to use the card.

- When returning the p-card to the Fund Approver:
 1. Provide all receipts upon surrender of the card (keep photocopies for your records).
 2. Notify Fund Approver of any problems, post-voids, etc.
 3. If sales tax was charged at ANY point during the transaction, you must either reimburse the District in cash/check, or provide supporting receipt documentation from the vendor to show that sales tax has been credited.

8.3.2 P-Card Checkout Instructions

Call 972-350-4749 for questions.

Campuses/Departments may request limited use of P-Cards held at the Procurement and Contracts Office. The use of these cards will be evaluated individually and on a first-come, first-served basis. The [Purchasing Card Checkout Form](#) must be submitted and approved prior to the campus/department intended use. Campuses/Departments must return the card within 24 hours of initial checkout.

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Process for checking out a P-Card:

1. Campus/department must verify that the user understands and agrees to terms.
2. Users must print and complete the top portion of the Purchasing Card Checkout Form.
3. Campus/department must ensure that appropriate and available funding is used with the Bookkeeper. The campus Bookkeeper should complete the account coding section of the Purchasing Card Checkout Form.
4. A Department Head/Principal/or Assistant Principal must approve all requests prior to the Procurement and Contracts Department approval.
5. Once the top half of the Purchasing Card Checkout Form is filled out, the form should be scanned and emailed to [Elizabeth Free](#) or [David Lyons](#) in the Procurement and Contracts Department for approval. KEEP the original form.
6. Upon approval from the Procurement and Contracts Department; the Card User, Principal/Department Head/Director, or Assistant Principal may retrieve the card from the Procurement and Contracts Office.
7. Cards must be returned in person no later than the designated time and date stated on the approved Purchasing Card Checkout Form.

Exceptions to these rules will be evaluated individually and one-time approvals may be granted. Employee weekend travel and student travel are examples of exceptions that may be considered.

****Exceptions should have proper planning, advanced notice and approval by the Procurement and Contracts Department two weeks prior to intended card use ****

8.3.3 P-Card Common Mistakes

Most Common:

- ❖ Not using bid vendors with public funds (8XX accounts OK)
- ❖ Using incorrect account coding
- ❖ Sales tax charged to purchase (except for 8XX account purchases)
- ❖ List of attendees/recipients missing
- ❖ Lost or incomplete receipts
- ❖ Card user did not sign receipt
- ❖ Per diem limits exceeded on hotel room charges, or per-person meal charges exceeded
- ❖ Failure to adhere to budget

Less Common:

- ❖ Split tender – two p-cards used for one purchase, or part p-card and part cash, etc.
- ❖ Made purchase without an LISD Card User Contract in place
- ❖ Gift cards purchased which are not disbursed until the cycle has passed in which they were purchased; failure to submit signed photocopies of front and back off gift cards
- ❖ Unauthorized phone/fax purchases (this type of purchase requires specific authorization and must be placed in the Procurement and Contracts Office.)
- ❖ Correction documentation is not received in time (must be resolved within 60 days of original purchase)

8.4 Purchase Orders and Procedures

Procurement and Contracts

8.4.1 Canceling Backorders

A backorder is any item of merchandise that is not shipped when a portion of an order is received by a campus. On all LISD POs is the statement: "POs are canceled if not shipped complete within 90 days." The exceptions to this policy are Science Supplies and/or Equipment, Library, Band Equipment Instruments, Uniforms, and Grants. Procurement and Contracts allows orders to be on the system for 90 days without concerns of cancellation. After 90 days orders may be canceled.

- Campuses/departments should run reports to determine aging PO's
- The Procurement and Contracts Department will contact the vendor to cancel the backorder. The purchase order will not be canceled if the vendor can confirm in writing that the item has already been shipped.

*Above noted bids are located on the Lewisville ISD Intranet under Procurement and Contracts.

8.4.2 Canceling Purchase Orders

A purchase order is a contract. It must be agreed upon by both parties to break this contract. If the terms and conditions of the contract have not been met, one party may discontinue the contract (cancel the PO). An example is a 90-day cancellation policy. On all LISD PO's is the statement: "POs are canceled if not shipped complete within 90 days."

The following are guidelines to cancel PO's:

- **Campus to Cancel**
 - A line item must have verification from vendor – i.e., an invoice with a statement next to an item – "item discontinued." (backordered items will not be received)
 - An entire PO must have verification from vendor – i.e., "Company X is unable to fill this order"
- **Procurement and Contracts to Cancel**
 - Anything on the PO (contract) is changed – i.e., a change in price and the campus decides the price is excessive, product not shipped within the time frame indicated on the P.O.

8.4.3 Emergency Purchase Order Procedure

8.4.3.1 Facility Service Department After-Hours

An emergency purchase order for Facility Services may occasionally be needed after-hours. An Emergency is defined as a situation or event that requires immediate action to preclude disruption of school functions, has the potential of disrupting classes the following day, impact facility safety, or could result in long-term facility damage. By definition, this will normally require the aid of an outside vendor.

Upon notification and assessment of the situation, the on-call individual will contact the Executive Director of Facility Services or in the event he is unavailable, contact the Assistant Director of Facility Services. They are to contact the Executive Director of Procurement and Contracts or in the event he is unavailable, contact the designated Senior Buyer. An estimate of repair cost should accompany the request.

In the event none of the above individuals are available, the on-call manager shall contact the appropriate

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vendor to perform the work and / or obtain needed materials. The on-call manager will document decision and approvals via e-mail to the above individuals and follow-up the next business day to assure a purchase order is issued for goods and services.

8.4.3.2 Technology Department After-Hours

An emergency purchase order for technology may occasionally be needed after-hours. An Emergency is defined as a situation or event that requires immediate action to preclude disruption of school functions, has the potential of disrupting classes the following day, impact facility safety, or could result in long-term facility damage. By definition, this will normally require the aid of an outside vendor.

Upon notification and assessment of the situation, the on-call individual will contact Technology at 972-350-1800. They are to contact the Executive Director of Procurement and Contracts or in the event he/she is unavailable, contact the designated Senior Buyer. An estimate of repair cost should accompany the request.

In the event none of the above individuals are available, the on-call manager shall contact the appropriate vendor to perform the work and or obtain needed materials. The on-call manager will document decision and approvals via e-mail to the above individuals and follow-up the next business day to assure a purchase order is issued for goods and services.

8.4.4 Equipment Repairs and Maintenance

Call 972-350-4749 for questions.

Vendors are selected from appropriate bids or quotes. Purchase orders are done prior to repair with the exception of audio-visual equipment. Contact the Procurement and Contracts Department for a list of Vendors.

TYPE OF EQUIPMENT:

- **Audio Visual Equipment**

Contact technology systems tech in Technology Department for repairs of TV's mounted to the wall and attached to the multimedia system. All other Audio-Visual Equipment, please contact the appropriate vendor. Once estimate is prepared by the vendor and the campus agrees to the repair, the campus enters a Requisition/PO for the repair.

- **Band/Orchestra Instruments**

Complete requisition/purchase order using appropriate bid vendor prior to repair.

- **Clocks, Bell, Intercom Systems** (Workorder in incidentIQ)

Contact Technology Department for service.

- **Computer Equipment** (Workorder in incidentIQ)

Contact Technology Department for service.

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- **Copiers**

Repairs are called in or emailed to vendor as needed and are included in LISD's contract. Supplies, except for paper, are included in LISD's contract with vendor.

- **Telephone Systems** (Workorder in incidentIQ)

Contact Technology Department for service.

- **Printers** (Workorder in incidentIQ) – DIR-TSO-3763 (Out of Warranty)

Contact Technology Department for service of a printer under warranty. If the printer is out of warranty, complete requisition/purchase order listing all pertinent information, i.e., model number, serial number, and problem with equipment using the appropriate vendor and pricing.

- **Laminators**

Requisition/purchase order is done for maintenance agreement to the appropriate vendor at the beginning of the school year. Any repairs are called in as needed.

- **Vehicles**

Contact Facility Service Department for service. Complete requisition/purchase order if necessary.

Maintenance contracts for all services and equipment not listed must be forwarded to the Procurement and Contracts Department for approval and signature along with a requisition/purchase order for the amount of the agreement.

8.4.5 Exceptions for Purchase Orders Under \$25

- Business Cards
- Gasoline Charges When Renting Vehicles and LISD Vehicles on Authorized Out of Town Trips
- Memberships Registrations/Entry Fees (i.e., Conferences, Workshops)
- Vendor Fees (i.e., Repairs, Shipping, Handling)
- Quantity Increases or Change in Scope of Service
- Subscriptions
- Purchases from Grant Funds

Alternate Methods:

- Petty Cash
- P-Card

All Purchase Orders under \$25 will be reviewed by the Procurement and Contracts Department for appropriateness.

Call Procurement and Contracts for other considerations.

8.4.6 Field Trip Procedures

Field trips through a Purchase Order/Pre-pay Purchase Order or P-Card require backup documentation that includes:

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- list of attendees (when possible)
- pricing per person
- date of trip
- correct name and address of vendor

8.4.7 Ordering Free Items (\$0.00 Value PO Procedure)

The current purchase order system allows an item to be put in for \$0 when ordered if the vendor is providing the item at no charge. The correct procedure to be used when ordering free items is as follows:

1. List each free item at a cost of \$0 each. As description, enter "Free Item".

An example would be when you order three (3) items, and you get the fourth (4th) free. You should set up the fourth item as a separate line item on the PO at the appropriate quantity at \$0 each with a description that the item is a free item.

2. Receive items on the purchase order finance system.

8.4.8 Pre-pays

Pre-pay purchase orders may be entered for vendors that will not send an invoice (ex. field trips, registrations, memberships, etc.). Pre-pays should not be used for local vendors. Documentation from the vendor or the vendor's web site that states the vendor address and current prices must be attached. For any purchase orders pertaining to students, include a list of the students and chaperones involved. If you have a registration, membership, or other situation for which a purchase order will be accepted, please select this option rather than entering a pre-pay purchase order for payment by check. Please state in the General Notes this is a pre-pay and click "Print on PO."

Remember the 5 W's: Who, what, where, when and why.

- **All pre-pays must have back-up sent with the request.**
- **All pre-pay purchase orders must be received online for payment to be remitted.**

Some examples of back-up for pre-pays:

- **Registration for a seminar / workshop.** The registration form must show the vendor's name, address, attendee's name, name of seminar or workshop, location, date(s), and cost of event.
- **Memberships:** Attach membership back-up to the purchase request in system. Include who the membership is for and the period the membership covers.
- **Supplies that can save on shipping, if pre-paid.** Copies of the catalog, the shipping information, the page the items are on must be submitted for back-up to Purchasing. Allow 4 weeks before you actually need the items.
- **Hotel accommodations back-up. Only if traveling with students.** Send hotel confirmation that includes hotel name, address, cost per night, dates of stay. Include on back-up the cost of each night plus city/county tax. Contact the hotel for percentage breakdown. Do not include state tax if within Texas. For Employee Travel Only: The District does not pre-pay hotels for employees.
 - **If hotel is more than the daily amount, include conference information regarding that hotel.** See [Travel Guidelines](#) section.
 - **Include in the General Notes** who is staying, why they are there: workshop, competition, etc., plus all information for the purpose of the trip.

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- **Postage for bulk mail:** This is the only pre-pay request that does not require back-up upfront. Enter a pre-pay and write out the request for the check, including the name and address of the post office, amount, and reason for the check.
- **Deposits:** if balance is being paid with a p-card, please attach a copy of the original PO to your p-card request form.
- **All other pre-pays** require back-up that include the 5 W's and everything that you want to go with the check to the vendor.

8.4.9 Procurement Methods to Avoid



Extra item purchased not on PO

- Teacher bought an extra item not on the PO.
- Teacher purchased items not on original PO.
- Wrong item shipped, but they kept the wrong item and ordered the right item.

Solution: Only purchase items listed on the PO.

Solution: Only purchase items listed on the PO - cannot substitute for specified items.

Solution: Vendors are responsible for shipping correct items. You must return incorrect items according to vendor procedures.



Kept extra item sent not on PO

- Ordered 1 dress but needed 2 and vendor went ahead and sent 2 without PO.

Solution: Quantity increase requires an additional PO, which must reference the original PO.



No PO set up for received items

- Talked to vendor because employee was interested; vendor went ahead and shipped items without a PO. Shirts delivered - no PO. Teacher ordered without PO.
- Fundraisers- PO after items received.

Solution: Always put on PO first.

Next Step: Return items delivered without a PO.



Ordered and/or Received before signed PO

- Didn't have a signed PO before getting pizzas. Had radios before PO was signed. Invoice date before PO date. Items already purchased from Staples. Order placed before PO put on. Placed order and received items before a PO was put on. Received shirts before PO approved. Shirts delivered before PO signed and vendor wanted check. Shirts delivered to campus before PO approved. Coach ordered before putting PO on. Campus phoned order in before PO was signed. Found out by accident - couldn't get fax to go through - called vendor and he said no problem, items already shipped.
- Photographer - No PO until back from camp.

Solution: PO must be put on system first and approved by Purchasing before receipt of goods or service.



Registration Online/ Service prior to signed PO

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- Teachers registered online before receiving signed PO. **Solution:** Must have signed Purchase Order in hand before registering.

All proceeds from fundraiser not turned over to the bookkeeper/secretary for deposit

- Teacher held a fundraiser and did not give all the proceeds to the bookkeeper/secretary to deposit. Some of the proceeds (cash) were used to pay for fundraiser expenses. **Solution:** All funds raised should be turned over to the bookkeeper/secretary for deposit. An estimate Purchase Order must be approved before fundraiser begins.

Using a vendor who cannot provide an itemized receipt and/or using additional vendors not authorized on the approved p-card checkout form.

Solution: Don't purchase from stores that do not issue itemized receipts (i.e., Hobby Lobby) and only use the vendors approved on the form.

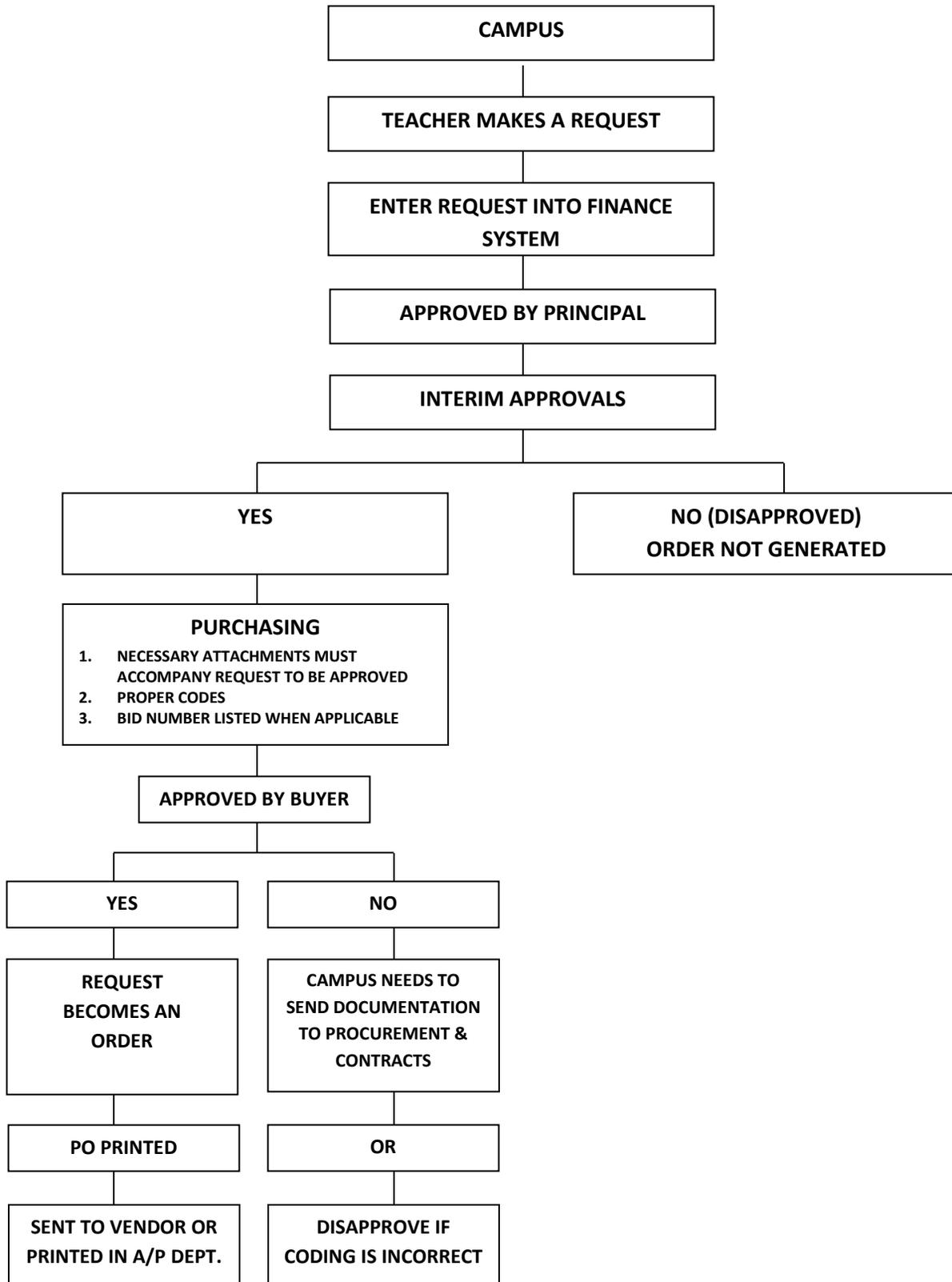
8.4.10 Prom POs and Payments

- Rental of Room/Facilities should be paid according to the facilities contract. This normally includes one or two deposits made prior to the event for about 25% (but not to exceed 50%) of the total estimated charges. The final payment can be mailed prior to the event. Common requirements by facilities are for payment to be received two weeks to 72 hours before the prom.
- Dance floor installation from a supplier other than the prom facility also qualifies as a facility rental since it will be part of the room fixtures. Therefore, once invoiced, the vendor can be pre-paid.
- DJs may be paid a deposit prior to the prom to guarantee inclusion on the DJ's schedule. Normal rates are usually about 50% of the total estimated charges. The remaining balance is paid by a mailed check after the DJ has fulfilled his/her obligation at the prom.
- Design services may be paid a deposit prior to the prom of up to 50% of the estimated charges to guarantee inclusion on the designer's schedule and to start payment for the cost of materials. The final payment will be a mailed check paid after decorations are satisfactorily installed and an invoice has been received.
- All other services contracted may be paid a deposit of up to 50% prior to the event and a check will be mailed after services are received and invoiced.
- Materials and merchandise purchased should be paid in accordance with normal Purchasing and Accounts Payables procedures.

8.4.11 Purchase Order Flow Chart (How a Requisition Becomes a Purchase Order)

LISD has a centralized purchasing system. Campus bookkeepers and secretaries and sometimes other employees enter requisitions on the finance system from their campus PC's. Following is a flow chart that shows the path of a requisition from the campus to a purchase order in Accounts Payable.

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8.4.12 Purchase Orders

Campuses may use Purchase Orders to make purchases and may enter six types of requisitions/purchase orders on the finance system. They are:

- Itemized – complete description/quantity/unit price – total
- “See attached” – Library orders or if the total line items being ordered is greater than 100 lines
- Pre-pays – hotels for non-employees/students and employees when traveling with students, some registrations
- Receive monthly – annual contracts for copiers, maintenance agreements, etc.
- Reduction – Library orders
- Construction

When entering a requisition, ensure the vendor’s name and address describing where the purchase order should be sent is correct. Enter the quantity and unit price rather than entering a quantity of one and the sum. This enables the Accounts Payable Department to pay an invoice for merchandise you have received, even if the remaining merchandise will be shipped later, without having to close out the purchase order. Include any relevant notes in the Notes tab such as instructions to return the check to the campus if necessary.

NEXT FISCAL YEAR EXPENDITURES:

To enter a requisition for expenses that will occur in a fiscal year that are for activity that will actually take place the following fiscal year, use object 1410 (choose ‘balance sheet’ as account type when putting on the requisition). Ex. XXX-00-1410-XXXX-campus/dept. org. This allows the PO to be processed and the expense paid timely but recorded separately so that it can actually be reported as a next school year expense. Include the full account code where the expense should actually be reported in the notes section of the requisition.

8.4.13 Registrations

POs should be used for online registrations when possible. If not, a p-card internet purchase request form should be submitted for approval. Procurement and Contracts will need copy of registration form with pricing, date of event and correct name and address for vendor.

8.5 Transportation

8.5.1 Charter Transportation Services

See [Annual Bids & Quotes](#) on the Procurement and Contracts Intranet website listed under [Charter Transportation Service](#). For procedures, please see [9.14.4](#)

8.5.2 Texas Central School Bus – Transportation Services

For campus based (campus funded) field trips, refer to the contacts on the [LISD Transportation webpage](#).

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8.5.3 Gasoline Credit Cards

LISD provides gas credit cards for employees while using **Rental Vehicles and LISD Vehicles on authorized out of town trips.**

PROCEDURE:

1. Employee will pick up gas card at LISD Procurement and Contracts Department or applicable High School along with an [LISD Gasoline Credit Card Form](#) and Instructions. On occasion, you will need the form ahead of time see #3. The Procurement and Contracts Department is located at the Lewisville ISD Administrative Center, 1565A W. Main Street, Room 220.
2. Employee picking up Gas Credit Card will need to furnish Purchase Order Number, or the Rental Confirmation Information before a Gas Credit Card can be issued for the Rental Vehicle.
3. An employee using a district vehicle for out-of-town travel will need approval from his/her Director/Administrator before a Gas Credit Card can be issued. Approval can be obtained by printing the LISD Gasoline Credit Card Form located in the Business Office Procedure under Procurement and Contracts. Have your Director/Administrator sign Item #6 on this form and bring to the Procurement and Contracts Department to get the Gas Credit Card.
4. The Shell card is valid at participating Shell stations using Driver ID/Pin #4129 if six digits put 00 in front and odometer reading # 12345. If prompted for a zip code, use 75067.
5. These cards can be scanned and used directly at the pumps.
6. If the card does not scan at the pump, go inside to request that the attendant enter the number manually. If there is a problem with processing the transaction, call Shell at 1-844-802-6643.
7. Obtain a receipt—if using the pump and the tape runs out, request one inside the station. You are required to turn in receipts within 24 hours or the first work day back.
8. Turn in gas receipt(s) and completed LISD Gasoline Credit Card Form to your bookkeeper or secretary so a purchase request can be entered on the system. Only the last five digits of the credit card number on the back of the card are needed on the form. The credit card company can not be paid until the purchase request is processed.
9. Return the gas card to the Procurement and Contracts Department or applicable High School within 24 hours or the first work day back as we have a limited number of gas credit cards that are used District wide.

IMPORTANT!!

“Do not give your gas card to someone else or to another campus.” **Gas cards are to be returned promptly after each use to the Procurement and Contracts Department or applicable High School. You are required to turn in receipts and gas credit card within 24 hours or the first workday back.**

NOTE: Gas expenses for employees using personal vehicles will be reimbursed on an EXPENSE STATEMENT at the rate listed in the LISD Travel Guidelines.

8.6 Vendors

8.6.1 Awarded Vendors

The most current version of the following awarded vendor lists can be found on the [Procurement and Contracts Intranet webpage](#).

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- [Vendor-Alphabetical](#)

8.6.1.1 Specific High-Use Awarded Vendors

See the [Procurement and Contracts Intranet webpage](#) for instructions for utilizing these specific high-use awarded vendors.

- [Home Depot](#)
- [Sam's Club](#)
- [Walmart](#)

8.6.2 Florists

Mickey's Florist, Inc. vendor #21109 Phone – 972-221-5053

Procedures for campuses/departments to following for this vendor:

- Call and request a written quote
- Enter purchase requisition ("R") on system (example: Qty 1 Description - Flowers Amount - \$50)
- List in Print Before Notes Area: Who
 - ◆ Flowers are for Address location for delivery
 - ◆ Date and time delivery requested Purpose for the flowers
 - ◆ State card or message information
- Attach quote to purchase requisition
- Procurement and Contracts Department approves and sends PO to vendor
- Campus/department receives the PO in system after flowers are delivered

NOTE: If you have an emergency, telephone the Procurement and Contracts Department at 972-350-4749 once the PR has been entered.

8.6.3 [Inflatables \(Bounce Houses, Amusement Rides & Other Continuous Air Inflatables\)](#)

Per the Texas Department of Insurance, the insurance requirements for continuous air-flow inflatable devices and amusement rides, the operators must have a combined single limit insurance policy insuring the owner/operator against liability arising out of the use of the inflatable device in an amount of not less than \$1 million per occurrence. In addition to the State Department of Insurance requirements, Lewisville ISD has its own insurance requirements.

Bounce Houses must be funded through an outside source (PTA / Booster Club / Etc.). Other continuous air inflatable devices can be funded with District funds.

Documentation for both the State and LISD can be found in the following documents.

- [Amusement Ride Insurance Inspection Requirements](#)
- [Insurance Grid](#)
- [LISD Insurance Requirements](#) (non-construction)

Procurement and Contracts

8.6.4 School Contractors

The contract for visiting consultants, speakers, and contractors enables Procurement and Contracts to know the exact expense the District will incur using this contractor. Therefore, it is important and necessary to have this contract signed by an **LISD administrator, the contractor and an Employee Services administrator** before a purchase order is processed.

Contractor Certification

This certification enables Employee Services to know whether the contractor will require a criminal history background check based on whether or not the contractor will have direct contact with students and is or is not supervised by a certified educator or other professional District employee.

Check box one or two.

Both forms need to be generated and filled out by an LISD employee and signed by the campus principal or administrator.

Please make sure and fill out all the blanks. Incomplete forms will be sent back to you and will slow down the process.

The contractor only signs the contract.

- Send **both signed originals** to the Employee Services office. Make sure to provide information where to return the forms. They will not be sent to Purchasing as these need to go as attachments with your purchase request.
- The contract for visiting consultant/speaker form can be found on the [Business Office Forms and Documents webpage](#).

For questions regarding this process contact [Katie Kline](#) in the Employee Services office, 469-948-8002.

8.6.5 Sole Source Purchases

Contact: Procurement and Contracts Department 972-350-4749

A sole source purchase refers to a product or service that is available from only one source.

The vendor must complete the Confirmation of Sole Source Compliance by Vendor form before the purchase can be considered for approval.

8.6.6 Vendor Number Request

Requests for new vendor numbers and updates to existing vendor records are processed by the Procurement and Contracts Department.

- Before requesting a new vendor record set up, please browse existing vendor records on the finance system to ensure the vendor record does not already exist.
- Please obtain both phone and fax numbers from the vendor to include on the new vendor request.
- Determine if a W-9 is required for this vendor (see below).

Procurement and Contracts

To request new vendors or additions or changes to a vendor, complete the [LISD Vendor Maintenance Request form](#) which includes the following information:

- New vendor, change to existing vendor # (include vendor number) or request for refund, reimbursement, or scholarship
- Vendor Name
- Vendor Address
- Vendor Phone Number (non-LISD number)
- Vendor Fax Number (fax or email for sending PO's)
- Is this an employee needing reimbursement? (An employee needing payment for services or for meals with no overnight travel must be paid through Payroll.) Must provide Employee ID#.
- What is the need for the new vendor request (ex. official, judge, supplies, speaker, equipment, scholarship, parent refund, etc.)?
- If W-9 is required, have you requested one from the vendor? (Exceptions: students, parents of students and employees)
- For existing vendors, indicate if the information is a change to existing information or new information to be added to the vendor record
- Refund, Reimbursement or Scholarship

After entering the information on the form, "Save" the document then send it as an attachment to a new email.

For non-athletic vendors, email request form to vendorrqst@lisd.net.

For athletic vendors, email request form to athvendor@lisd.net.

A completed Contractor Packet is required before all new vendors are set up in the finance system (exceptions: refunds, reimbursements, scholarships, LISD employees, and state agency educational organizations, (i.e., ISDs and universities). Campuses and departments should obtain all of the forms in the [Vendor / Contractor Packet](#). Completed forms should be emailed to vendorrqst@lisd.net. Note: 1295 is required only when contract exceeds \$1M or requires LISD Board approval.

Upon receipt of the Vendor / Contractor Packet, the new vendor record will be created, and the requestor will then receive an email with the new vendor number.

8.7 Procurement and Contracts Related Forms and Documents

The most current version of the following forms can be found in [Appendix 10.1](#) and on the [Business Office Intranet webpage](#)

- **Purchasing Forms & Documents**
 - Munis Autoseed Usage
 - School Contractor Certification
 - School Contractor Forms: How to Complete
 - Sole Source
 - Texas Sales/Use Tax Exemption Certificate
- **Purchasing Card (P-Card) Forms**

Procurement and Contracts

- Campus Transaction Log
- Checkout
- East Zone P-Card Checkout
- Internet Purchase Request
- Texas Sales/Use Tax Exemption Certificate
- **Transportation Forms**
 - Gasoline Card
- **Vendor Forms & Documents**
 - CIQ
 - CIP (Form 1295)
 - Debarment
 - Felony Conviction
 - Inflatables
 - Inflatables Insurance Grid
 - LISD Insurance Requirements
 - Vendor Evaluation
 - Vendor Maintenance Request
 - W9 (IRS form)
 - W9 Fax Cover

Travel

8 Travel Guidelines

It is the intention of the Lewisville Independent School District to reimburse its employees for all reasonable travel related expenditures incurred while away from the office/campus and representing the District on official school business. Please read the following guidelines carefully to ensure that you understand the appropriate limits and requirements for reimbursement.

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.

Advances for employee travel are not allowed.

The most current forms must be used. If old or out-of-date forms are used, reimbursement may be delayed or denied. *The standard Travel Expense Form should **NOT** be used for federal and state travel reimbursement requests; use the Federal and State Grant Travel Expense Form for those. See section [9.13 Federal and State Grant Travel General Guidelines](#) for this and other related information.*

Any questions should be directed to Nettie Edwards or Sarah Curtis (Grants) in the Accounting & Budgeting Department. They may be reached at:

[Nettie Edwards](#) - 972-350-0970

[Sarah Curtis](#) – 972-350-4705 (grant travel only)

9.1 Reimbursement of Travel Related Expenses

Travel expenses authorized under this guideline will be reimbursed to the employee after the trip upon submission of a properly completed LISD Travel Expense Form or Local Mileage Reimbursement Form to the campus bookkeeper or secretary.

The Travel Expense Form must be submitted within 10 days of completion of travel. The bookkeeper/secretary will request reimbursement by entering a purchase request with routing code B into the Munis system and then forward a copy of the Requisition/PO Summary Report along with original receipts and Expense Statement to the Accounting & Budgeting Department. For ease of scanning documents, attach any odd-sized receipts or copies using tape rather than staples (*tape receipts onto a piece of paper*); however, do not tape over printed words or numbers because the chemicals in the tape when placed over printed ink cause the print to disappear.

9.1.1 Multiple Reimbursements for a Travel Expense

An employee may not accept a reimbursement for a travel expense from more than one source. An employee who anticipates receiving or has already received a travel expense reimbursement from another organization may seek reimbursement from LISD only for the portion of expenses that have not been reimbursed by the other organization. *For example, if total expenses are \$100 and \$75 is reimbursed by another organization, the maximum reimbursement that may be requested from LISD would be \$25.*

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9.2 Documentation Requirements Necessary for Reimbursement

All documentation must be sent to the Accounting & Budgeting Department.

1. Current Travel Expense form or Local Mileage Reimbursement form with all information completed (ex: Name, Address, Destination city, Nature of Business/Event attended, departure and return dates and times, campus, Vendor Number and Account).
2. The Travel Expense form or Local Mileage Reimbursement form submitted for payment must have ORIGINAL employee and supervisor signatures. Copies will not be accepted.
3. The nature of the business must be included. When necessary, the form must identify the persons contacted and specify the benefit gained from the travel.
4. When receipts are required, the receipt must be original and contain detailed information. Hotel receipts must include the dates of stay and a detailed breakdown of taxes and charges. For ease of scanning documents, attach any odd-sized receipts or copies using tape rather than staples (*tape receipts onto a piece of paper*); however, do not tape over printed words or numbers because the chemicals in the tape when placed over printed ink cause the print to disappear.
5. When travel is related to a conference or other activity that includes an agenda, the conference schedule/agenda must be submitted along with the travel reimbursement request.
6. A printout of the Requisition/PO Summary Report showing the details of the purchase request - B entered into Munis must be attached to the backup.
7. If there is an overnight stay, documentation stating that the hotel is a conference approved hotel must be attached to the travel form. If it is not a conference approved hotel, a copy of the GSA webpage with hotel rate must be attached to the travel form. If the hotel room is shared, it must be notated on the top of the travel form including the names of all parties. Each employee must submit their own lodging reimbursement. Multiple employee reimbursements will not be paid out to one employee.

9.3 Arrangements Required Prior to the Trip

1. Funds must be included in Adopted Budget.
2. Principal / Director / Immediate Supervisor must approve trip.
3. Out of State travel by employees/staff requires the approval of the Chief of Schools. Documentation indicating the Chief of Schools' approval such as the [Online Planned Absence Form](#) must be submitted with the payment request.
4. After all parties have approved the trip, employees must record absence/absences by utilizing the proper procedures set by the Employee Services Department. Absences may be recorded using the web-based absence system.
5. Campuses and departments may require employees to carpool and/or share hotel rooms in order to reduce costs.
6. Obtain Gasoline Card if determination has been made to use it to pay for travel related expenses.

9.4 Employee Meals

An LISD 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.

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2. The employee is out of LISD boundaries for more than six (6) consecutive hours.
3. The meal expense must occur after the start of travel and before the return. For example, if an employee leaves at 3 pm they are not entitled to be reimbursed for breakfast or lunch.
4. An employee is accompanying students during an approved student event.

Meal reimbursement requests must be included on a Travel Expense Form.

9.4.1 Current Meal Allowances for Travel within Texas

The following meal allowances are effective August 1, 2013 *for all travel within the state of Texas regardless of destination's per diem*:

Breakfast:	\$ 7.00
Lunch:	\$11.00
Dinner:	\$23.00

Meals will be reimbursed on a Per Diem basis in accordance with the schedule provided above. Per Diem Meal Reimbursement does not require receipts when funded by local funds. For limitations on reimbursement of meals associated with an overnight stay please see the [Meals with an Overnight Stay](#) sub-section of this document.

9.4.2 Meal Allowances for Out of State Travel

Meal reimbursements for Out of State travel will follow the rates for each locality listed at the US General Services Administration web site for [Domestic Per Diem Rates](#). If neither the city nor the county is included on the per diem rate listing, the standard reimbursement rate for the state will be used. Please note that LISD does not reimburse for the \$5 incidental expenses that are included in the M&IE rate listed on the web site. A breakdown (breakfast, lunch, dinner, and incidental expense) of the total rate can be displayed by clicking on the "Meal and Incidental Expense Breakdown" selection on the left of the screen. For limitations on reimbursement of meals associated with an overnight stay please see the [Meals with an Overnight Stay](#) sub-section of this document.

9.4.3 State and Federal Grant Meal Allowances

Per Diem reimbursements are not permissible for grant travel - **itemized receipts are required**. Actual costs up to the allowable per diem may be reimbursed. Tax may be reimbursed if the total amount for the meal including the tax does not exceed per diem. TIPS ARE NOT REIMBURSABLE. The maximum meal reimbursement for the day the employee departs and returns (trips involving an overnight stay) will be limited to a maximum of 75% of the full day's per diem amount ($\$41.00 \times 75\% = \30.75 in Texas).

An employee may not be reimbursed for **meal** expenses if the employee is outside the employee's designated headquarters for fewer than **six** consecutive hours on the day the expenses are incurred.

9.4.4 Meals with an Overnight Stay

When travel involves an overnight stay, the IRS does not allow reimbursement for a full day of meals on the days the employee departs and returns. The IRS considers the total day's reimbursement to be for a 24-hour day of travel, therefore an employee must be gone for the full 24 hours to be entitled for the full day's reimbursement (\$41 in Texas). The total meal reimbursement for the day the employee departs, and returns

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will be limited to a maximum of 75% of the full day's per diem amount (\$30.75 in Texas).

Example: An employee leaves for an overnight trip within Texas at 9 a.m. They return the next day at 3 p.m. The employee will be reimbursed \$30.75 for the day the employee departs (qualifies for lunch and dinner but is limited to the max of \$30.75) and \$18 for the day the employee returns (breakfast and lunch).

Each employee must submit their own request for Per Diem Meal Reimbursement. Multiple employee reimbursements will not be paid out to one employee. Reimbursement requests for meals must be submitted to campus bookkeeper / secretary by fully completing an LISD Travel Expense Form. Both the claimant and Supervisor must sign the expense report before it will be processed.

9.4.5 Meals Included in Conference/Seminar Registration

Employees must not ask to be reimbursed at the Per Diem rate for any meal that is included as part of a registration at a school business event (Example: Luncheons or Banquets). 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.

Example: If lunch is included with a conference fee, the \$11 lunch per diem amount would not be reimbursed to the employee. Similarly, if a meal is provided by a vendor, the employee is not entitled to the per diem amount for that meal.

The agenda for the conference or seminar must be attached to the travel reimbursement request.

9.4.6 Meals with No Overnight Stay

The IRS requires meals with no overnight stay to be included on the employee's W-2 form as a taxable fringe benefit. The meal reimbursement rate for non-overnight travel may not exceed \$36. To request reimbursement for meals with no overnight stay complete the LISD Travel Expense Form detailing the amount requested for each date/meal and enter the total amount for all meals not associated with an overnight stay in the box at the bottom right of the Travel Expense Form labeled "Amount to be paid through Payroll (meals not related to overnight stay)." This total should not be included in the requisition amount when it is entered into Munis. All other expenses that are listed on the Travel Expense Form should be totaled in the "Amount to be paid on requisition (including meals requiring an overnight stay)" form. The amounts of these two boxes should total the amount listed in the "Due Employee" box. If meals are included on the Travel Expense Form but the hotel expenses are not being claimed, a copy of the hotel receipt must be attached to the form to verify that an overnight stay did occur.

Meals not related to an overnight stay must be coded to object code 6138. Please complete the remainder of the account code related to these meals in the space provided on the bottom of the Travel Expense Form. It will be necessary to transfer budget to cover the amounts paid from object 6138. This account will be included in your monthly deficit reports.

The reimbursement for taxable meals will be paid thru payroll on the employee's paycheck following receipt of the Travel Expense Form in accordance with payroll cutoff dates.

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9.4.7 Meals during an approved student event

Per diem meal allowances may be reimbursed to employees when sponsoring students at an approved student event, either in or out of the District. These meal reimbursements are not subject to the 75% of first and last day meal regulation. If no overnight stay is involved, the meals will be reimbursed through payroll according to IRS regulations. **Please be sure to clearly indicate on the travel expense form if an employee was sponsoring students at an approved student event.**

9.5 Lodging

Original receipts are required for reimbursement. Campuses and departments may require employees to share hotel rooms to reduce costs. When employees share a room, one employee may pay for the total cost of the room and will be reimbursed for the cost upon submission of an original hotel receipt. The name of the employee that shared the room must be written on the expense reimbursement request or hotel receipt. If each individual pays for their own share of the room expense, each employee must submit an original receipt with their reimbursement request. Lodging expenses must not exceed the applicable maximum lodging reimbursement rate. Hotels will supply individual receipts when more than one payment is received.

If meals or other incidentals are charged to the hotel bill, they must be deducted to calculate actual lodging expenses. Original receipts must be included for reimbursement.

Reasonable charges for internet service may be reimbursed when required for business purposes.

9.5.1 Lodging Within 100 Miles of District Headquarters

Lodging reimbursements outside the boundaries of LISD but within 100 miles of District Headquarters **require prior written approval from the Chief of Schools.**

9.5.2 Overnight Travel Within the State of Texas

A school 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 school district headquarters. Lodging expenses will be reimbursed for the day before business is to be conducted provided that the stay is required in order to be at a scheduled meeting on time.

Hotel charges within the state of Texas are exempt from state hotel occupancy tax upon the presentation of a valid Texas **Hotel Occupancy Sales Tax Exemption Certificate with Letter of Exemption**. LISD will not reimburse an employee for state sales tax charged by a lodging establishment because the employee fails to present a properly completed exemption certificate and Letter of Exemption to the establishment. Hotel receipts must include the dates of stay and a detailed breakdown of charges including taxes paid. Be aware that some on-line hotel booking sites do not provide receipts with proper detail. The use of these sites may jeopardize reimbursement.

If lodging expenses are reimbursable, the reimbursement will follow the rates for each locality listed at the US General Services Administration web site for **Domestic Per Diem Rates**. If the city or county is not specifically listed on the GSA website, the Standard Rate will apply. The reimbursement cannot exceed the lesser of the rate stated for the locality per night per employee or the actual cost of lodging. A copy of the

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GSA webpage with rate must be attached to the expense form. **If staying at convention headquarters, it is permissible to exceed the state locality rate per night per employee provided documentation stating the conference hotel name and rate is attached to the purchase request – B when submitted. The stated conference rate (along with taxes other than state taxes) is the maximum that will be reimbursed. If a hotel reimbursement is reduced to meet per diem requirements, the amount of taxes to be reimbursed will be reduced accordingly.

Example: An employee traveled to a training event and stayed at a hotel with a room charge of \$169/night plus related reimbursable taxes of \$15.21 (9% of \$169). The maximum lodging amount per the GSA website is \$90 per night. Because this was not a conference hotel, the maximum reimbursement would be \$90 for the room and \$8.10 for taxes (9% of \$90).

This reimbursement limit applies without a carryover from one day to another or from one lodging establishment to another. For example, if an employee incurs a lodging expense of \$60 on day 1 of a trip and \$100 on day 2 of that trip, only \$150 of those expenses is reimbursable (assuming the maximum lodging amount for both locations was \$90 per night).

9.5.3 Overnight Travel Outside the State

Out of State travel by employees/staff requires the approval of the Chief of Schools. **Documentation indicating the Chief of Schools' approval must be submitted with the payment request ([Online Planned Absence Form](#))**.

Lodging reimbursement for Out of State travel will follow the rates for each locality listed at the US General Services Administration web site for Domestic Per Diem Rates. If lodging expenses are reimbursable, the reimbursement cannot exceed the lesser of the rate stated for the locality per night per employee or the actual cost of lodging. A copy of the GSA webpage with rate must be attached with expense form. **If staying at convention headquarters, it is permissible to exceed the state locality rate per night per employee provided documentation stating the conference hotel name and rates is attached to the purchase request – B when submitted.

Hotel receipts must include the dates of stay and a detailed breakdown of charges including taxes paid. Be aware that some on-line hotel booking sites do not provide receipts with proper detail. The use of these sites may jeopardize reimbursement.

9.5.4 Lodging - State and Federal Grants

Lodging reimbursements follow the same rules as those that are not paid by a state or federal grant with one exception. **Conference hotel rates do NOT apply when reimbursement is from a federal or state grant.** If the conference hotel cost is greater than the GSA Maximum Reimbursement Rate, excess conference hotel rate costs may be reimbursed from local funds with approval. School districts are usually exempt from Texas state sales tax on lodging but are not exempt from city taxes or other taxes imposed for lodging. Employees may be reimbursed for applicable taxes.

9.6 Travel by Air

Airline Tickets are non-refundable and not transferable to another person. Please check name spelling/dates/flight times and cities to and from for accuracy when purchasing an airline ticket.

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Employees may be reimbursed for checking one bag when traveling by air. A proper receipt should be submitted for reimbursement. Charges for preferred seating will not be reimbursed.

Any changes or deviations to the following air travel procedures must be approved in advance by the Superintendent or Chief Financial Officer of LISD.

9.6.1 Self-Reservations for Travel by Air

Airline tickets must be purchased at least 14 days in advance of travel and must be for economy class travel or the employee may not be reimbursed for airfare. Personal flight mileage cannot be comingled with District business travel.

For an employee to be reimbursed for a commercial air transportation expense, the employee must provide proof that the expense was incurred. A complete passenger receipt issued by a commercial airline company serves this purpose. The receipt or itinerary must include the following:

- The name of the employee and airline
- The ticket number
- The class of transportation
- The travel dates
- The amount of the airfare
- The origin and destination of each flight
- Proof of payment

Reimbursement to the employee will not be made until after the travel has been completed and the appropriate documentation has been submitted with a Travel Expense Form.

9.6.2 Assisted and Group Travel by Air Reservations

Airlines tickets may be purchased by the District Procurement and Contracts Department at least 14 days prior to trip by contacting Brandi Proctor (972-350-4743). Information to be included in your travel request is as follows:

1. Information about person travelling:
 - Person's Name – must be name as it appears on your driver's license.
 - Date of Birth
 - Gender
 - Contact phone number
2. Airport departure location.
3. Airport arrival location.
4. Date and approximate time you wish to leave.
5. Date and approximate time you wish to return.
6. Verification of funds for ticket purchase.
7. If traveling out of state, attach proof of [Online Planned Absence Form](#) approval by the Chief of Schools.

The Procurement and Contracts Department will make arrangements and then advise requestor of amount. Requestor must then work with campus bookkeeper / secretary to submit a purchase request to 21238

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American Airlines, Inc. on the Munis System for the amount approved by the Procurement and Contracts Department. Purchase order must be approved prior to trip.

9.6.3 Travel by Air – Funded by Federal and State Grants

In the event airline travel is being funded by federal and state grants, it is the responsibility of the employee to be paid “when travel is taken.” Airline tickets must be purchased at least 14 days in advance of travel, or the employee will not be reimbursed for airfare. Employee must obtain two (2) quotes for airfare to show the District is receiving the best value. The quotes must be submitted with your LISD Federal and State Grant Travel Expense Form. Purchase orders in advance of travel will not be allowed for airfare funded by federal and state grants.

Any changes or deviations to these air travel procedures must be approved in advance by the Superintendent or Chief Financial Officer of LISD.

9.7 Mileage

A District employee may be reimbursed for the mileage incurred for the employee’s use of a personally owned vehicle for school business purposes. With the exception of tolls and parking expenses, the mileage reimbursement is inclusive of all expenses associated with the employee’s operation of a personally owned vehicle. Mileage will only be paid from home office or campus to destination both ways.

Campuses and departments may require employees to carpool in order to reduce costs.

Mileage will be reimbursed at a maximum rate of **58.5 cents per mile beginning January 1, 2022 and after**. Individual departments may set a mileage reimbursement rate that is less than the LISD reimbursement rate.

When mileage is claimed for athletic scouting purposes, the High School benefiting from the scouting will be considered the Employee’s home campus when calculating mileage. (Example: A Middle school PE Teacher is conducting scouting for Hebron High School. Their home campus will be Hebron High School for all scouting activities).

Reimbursement for mileage must be included on either a Travel Expense Form or a Local Mileage Reimbursement Form.

9.7.1 Local Mileage Reimbursement

Local travel is considered to be within a 100-mile radius of school district headquarters. A local travel reimbursement form may be used for travel that does not require an overnight stay.

Local travel reimbursement requests must be submitted at least annually. Local travel expenses thru August 31st must be submitted for reimbursement by PO cutoff date in order for the expenditure to be recorded in the correct fiscal year. Failure to meet this deadline may result in the denial of the request.

9.7.2 Out of District Mileage Reimbursement

Out of District travelers are required to provide an electronic mapping source document, such as Google

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Maps, for reimbursement of mileage. The amount of mileage reimbursed will be the current allowable rate times the actual miles shown on the electronic mapping source document.

When driving by personal vehicle, the total cost of the trip may not exceed what the total cost would have been had the employee(s) traveled by air.

9.7.3 Mileage Reimbursement-State and Federal Grants

Mileage reimbursement rates (in-state and out of state) applicable to all federal and state grants from the Texas Education Agency is 58.5 cents per mile for travel beginning January 1, 2022 and after. An electronic mapping source, such as Google Maps, with the actual miles traveled is required.

9.8 Parking, Tolls & Taxi Reimbursement

Taxi fares, parking and tolls may be reimbursed if fees are incurred in course of school business and original receipts are attached to a properly completed LISD Expense Statement. Sales Tax associated with parking charges will be reimbursed. Valet parking will be reimbursed only if self-parking is not available. Documentation must be provided indicating that the site does not offer self-parking. This is typically identified on the internet site of the establishment. Airport Parking Fees will be reimbursed at the terminal rate or less. A tip of up to 15% of taxi fare can be reimbursed.

9.9 Registration Fees

Registration Fees may be submitted on a Purchase Order or paid directly by the employee. The District does not reimburse or pay for optional items on the registration form such as tours. Reimbursement of registration fees to the employee will be made after the conference has ended. The reimbursement request should be included on the Travel Expense Form. Original receipts are required. Registration fees paid on a federal grant may not be prepaid unless there is no opportunity to pay at the door.

9.10 Rental Vehicles

Arrangement for rental vehicles must follow these guidelines for [Requirements for Rental Vehicles](#).

The rental car must be the least expensive car available. No reimbursement can be made for personal use of this vehicle.

All employees renting vehicles on behalf of Lewisville ISD **MUST accept the Loss Damage Waiver (LDW)**. They must DECLINE all other coverage. If the employee elects coverage in excess of the LDW insurance, the employee will not be reimbursed. Lewisville ISD's automobile insurance policy provides the liability insurance for all rented vehicles. However, the policy does not cover any damage to the rented vehicle caused by the renter.

One driver per rental vehicle is allowed. Charges for additional drivers will not be reimbursed.

9.10.1 Gas Receipts

Original receipts for gas purchased may be submitted on the LISD Travel Expense Form. For ease of scanning documents, attach any odd-sized receipts or copies using tape rather than staples; however, do not tape

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over printed words or numbers because the chemicals in the tape when placed over printed ink cause the print to disappear.

Gasoline credit cards can also be used with District vehicles. The Procurement and Contracts Department maintains gasoline credit cards which can be picked up Monday through Friday between 8:00 am and 5:00 pm, excluding District holidays. All gas card charges must be submitted on a Purchase Order upon completion of the trip. See procedure for Gasoline Credit Cards for more details or contact Sharon Haney at 972-350-4749 if additional information is needed. Gasoline purchased on the District's gasoline credit card is not to be used for personal travel.

9.10.2 Receipt Requirements for Vehicle Rental

Employee must submit a detailed receipt with LISD Travel Expense Form if reimbursement is to be considered.

The receipt issued by a motor vehicle rental company must be included in the supporting documentation for a reimbursement of the cost of renting a motor vehicle from the company. Unless otherwise authorized by this sub-section, the receipt must be original and complete. A receipt that has been altered by any person other than the company is unacceptable.

The receipt must show the starting and ending dates of the rental, specify the name of the motor vehicle rental company, specify the name of the renter, and itemize the expenses incurred. If the receipt does not provide all the preceding items and the rental contract provides the missing items, then the contract also may be included in the supporting documentation. The contract must also be original, complete, and unaltered.

A receipt of contract to which additional information has been added is considered unaltered for the purposes of the two preceding paragraphs if the additional information does not conflict with the original information on the receipt or contract.

9.11 Cancellation Fees

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

9.12 Non-Reimbursable Expenses

- Any expense that does not relate to official school business
- Any expense which has not been budgeted
- Tips or gratuities (except meals only within per diem and up to 15% of taxi fare)
- Sales and Use Taxes if applicable laws provide an exemption from those taxes (except meals only within per diem and parking fees)
- Meals for any employee within the boundaries of LISD
- Cancellation fees including but not limited to airlines, hotels, and registration fees
- Alcoholic beverages
- Expenses incurred for a spouse
- Tours and other entertainment
- Personal items

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- Newspapers and magazines
- Personal phone calls
- Snacks
- Gambling losses
- Movies (in hotel or in a theater)
- Dry cleaning fees
- Souvenirs
- Expenses that are not supported by proper detailed receipt (when receipts are required)
- The District will not honor the use of personal gift cards to make business purchases and/or business transactions

9.13 Federal and State Grant Travel General Guidelines

All Fund 199 travel guidelines apply to federal and state grant funds except for the following stipulations specific to these funds.

Federal and State Grant Travel Expense Report Form must be completed for reimbursement of expenses. A copy of an electronic mapping source (ex. Google Maps) is required to be attached if the travel form includes mileage.

Federal and state grants require that **actual receipts be submitted** for all travel related expenditures including meals.

All expenses funded by federal and state grants are the responsibility of the employee to be paid "when the travel is taken". Purchase orders to be paid in advance of travel will not be allowed for airfare, hotels, etc. The only exception allowed is payment of conference registration fees that must be paid in advance only if the following criteria are met: the vendor does not accept purchase orders and the registration documentation states there is no opportunity to pay at the conference. Purchase orders (not pre-pays) are allowed when payments are to be paid after travel is completed. To receive reimbursement of out-of-pocket expenses, the employee must submit a Federal and State Grant Travel Expense Report with original receipts and required documentation once travel is completed. For ease of scanning documents, attach any odd-sized receipts or copies using tape rather than staples; however, do not tape over printed words or numbers because the chemicals in the tape when placed over printed ink cause the print to disappear.

9.14 Student Travel Guidelines

Students are subject to the same travel guidelines as employees with the following exceptions:

9.14.1 Out of State Travel

Out of State travel by students requires the approval of the Chief of Schools ([Board Policy FMG\(Local\)](#)). Documentation indicating the Chief of Schools' approval must be submitted with the payment request.

9.14.2 Travel Advances for Students

Travel Advances are allowed for students and will be made no earlier than two weeks prior to the stated date of travel. Student's meals may be paid when student is within the 100-mile radius of District headquarters when appropriate. Meals on the first and last day of travel are not capped at 75% of the per

Travel

diem allotment. [Advance for Student Travel Request/Reconciliation Form \(Excel\)](#) must be used to request the advance and provide a reconciliation of funds after the trip has occurred.

To request the advance:

- Complete the trip information section at the top of the [Advance for Student Travel Request/Reconciliation Form \(Excel\)](#) (highlighted in yellow - Group/Event Info, travel destination, travel dates, the teacher or sponsor requesting the advance, the campus or department making the request).
- Enter the **NUMBER** of each meal that needs to be advanced. For example, if the students will be leaving at 10 AM and returning at 4 PM the following day they will need lunch and dinner the first day and breakfast and lunch the second day. You will need to request 1 breakfast, 2 lunches, and one dinner.
- Enter the **NUMBER** of luggage fees being requested. This will generally be 2, one for the outbound flight and one for the returning flight.
- Enter the Student names in the numbered lines. Once the number of meals and luggage fees are entered into the yellow highlighted boxes the amount to be advanced for meals and luggage will automatically be calculated for each student name entered.
- If there are other fees being advanced, please enter the **DOLLARS** requested and provide an explanation of what the money will be used for in the indicated blank.
- Obtain signatures of the teacher/sponsor requesting the advance and the approval signature of their supervisor.
- Enter a purchase request with routing code B into Munis for the amount of the advance. Print the Requisition/PO Summary Report. Forward both the **Advance for Student Travel Request/Reconciliation Form** and the Requisition/PO Summary Report to the Accounting & Budgeting Department. Once approved by the Accounting & Budgeting Department, a hard copy of the form will be returned to the teacher/sponsor with the advance check. Students **must** sign this copy of the form to acknowledge receipt of the amount allocated to them.

To complete the reconciliation after travel:

- Enter the total amount of student expenses in dollars in the blue highlighted cells in the Reconciliation portion of the form.
- Calculate the difference between the amount advanced and the Actual Expense totals and enter this in the "Difference" field.
- Any advance funds that are unused at the end of the trip should be deposited and a copy of the deposit slip should be submitted to the Accounting & Budgeting Department with the completed [Advance for Student Travel Request/Reconciliation Form \(Excel\)](#).
- If student expenses exceeded the amount of the advance, enter another requisition into Munis for the difference and print out the Requisition/PO Summary Report and submit to the Accounting & Budgeting Department.
- Receipts for luggage and "other" fees (if required) and the Requisition/PO Summary Report must be attached to the completed [Advance for Student Travel Request/Reconciliation Form \(Excel\)](#) and returned to the Accounting & Budgeting Department **The reconciliation must be completed and returned, along with all backup, to the Accounting & Budgeting Department within 10 days of the completion of travel.**

**Please note that Employee travel expenses cannot be advanced and should NOT be reported on the same travel expense report as student travel expenses.

Travel

9.14.3 Rental Vehicles (Students)

Vehicles that can be rented by District employees for school business include seven and eight passenger mini-vans, full-size, mid-size, and compact cars, and large SUV's (primary vendor only). The National Transportation Safety Board has ruled that it is not safe to transport students in 15-passenger vans therefore rental of 15-passenger vans is not allowed. Detailed rental vehicle information can be found on the Purchasing Intranet site under Vehicle Rental.

9.14.4 Charter Buses

Charter bus services are currently provided by multiple vendors. Please see list of vendors on the Purchasing Intranet site.

Obtain a cost quote from the vendor by phone when scheduling charter bus services. Be sure that funds are available to cover this expense. If you are certain you want to use the vendor for the trip, they will provide you with a contract listing the date and time you requested to be picked up and the date and time you requested to be returned as well as the charges for this trip. Once you receive the contract from the vendor, you need to put on a requisition for the charges of the charter bus service and indicate in the General Notes, "signed contract attached." **It is your responsibility to sign the contract that the vendor sends to you and attach a copy of the contract to the requisition.** Your requisition number needs to be written on the attachment(s) sent to the Procurement and Contracts Department. The PO and contract will then be sent to the vendor authorizing them to provide the service.

9.14.5 Student Trips Sponsored by Outside Entities

Based on Student Services recommendation, below is the LISD's stance on the topic of students taking trips abroad with teacher chaperones:

1. No school is to lend its name as a sponsor of a trip that is being sponsored by an outside entity even if there are teachers from that school that are chaperoning.
2. No advertising for the trip is to take place anywhere in the building including individual teachers' classrooms.
3. No announcements are to be made pertaining to the trip either verbally or in writing.
4. No school materials are to be used to advertise the trip including the school copier, telephone, fax machine, etc.

The District should not be associated with these trips in any way. Failure to adhere to 1-4 above could be considered insubordination on the part of a teacher.

9.15 Board Member Travel

Board members traveling on LISD business will be reimbursed the actual costs for travel.

9.16 Non-Employee Travel Guidelines

Non-Employees are subject to the same travel guidelines as employees with the following exception:

Travel

- Non-Employee's meals may be paid when individual is within the 100-mile radius of District headquarters when appropriate. Meals on the first and last day of travel are not capped at 75% of the per diem allotment.

9.17 Travel Forms and Documents

The most current version of the following forms can be found in [Appendix 10.1](#) and on the [Business Office Intranet webpage](#).

- Approval Forms
 - Absence Form - Online Planned Absence Form
 - Advance Student Meal Form
- Tax Exemption Forms
 - Hotel Occupancy Sales Tax Exemption Certificate plus Letter of Exemption
 - Motor Vehicle Rental Exemption Certificate Form
- Travel Expense Forms
 - Federal and State Grant Travel Expense Form
 - Local Mileage Reimbursement Form
 - Travel Expense Form
- Vehicle Rental
 - Gasoline Credit Card Form
 - Motor Vehicle Rental Exemption Certificate Form
 - Vehicle Rental Instructions

Appendix

9 Appendix

10.1 Business Office Forms and Documents

A

- [Absence Form - Online Planned Absence Form](#) (Schools & Student Activities)
- [Accident Form – Vehicle](#) (Procurement and Contracts)
- [Advance Student Meal](#) (Travel)
- [Amusement Ride Insurance Inspection Requirements](#) (Texas Department of Insurance website link)
- [Annual Bids & Quotes with links to Awarded Vendor Lists](#) (Procurement and Contracts)
- [Application for Fundraising Project](#) (Accounting)

B

- [Booster Club Certificate](#) (Accounting)
- Budget Amendment ([Excel](#) or [PDF](#)) (Budget)
- [Budget Officer Codes - Locally Defined](#) (Budget)

C

- [Certificate of Interested Parties \(CIP\)](#) (Procurement and Contracts)
- [Change of Address Notification](#) (Payroll)
- [Conflict of Interest Questionnaire \(CIQ\)](#) (Procurement and Contracts)
- [Conflicts Disclosure Statement \(CIS\)](#) (Procurement and Contracts)
- [Contract Submittal Form](#) (Procurement and Contracts)
- [Contractor Packet](#) (Procurement and Contracts)
- [Contribution Acknowledgement](#) (Accounting)
- [Courier Route](#) (Accounting)

D

- [Debarment](#) (Procurement and Contracts)
- [Direct Deposit Authorization](#) (Payroll)

F

- Federal and State Grant Travel Expense (eff. 1/1/21) ([Excel](#) or [PDF](#)) (Travel)
- Federal and State Grant Travel Expense (eff. 1/1/22) ([Excel](#) or [PDF](#)) (Travel)
- [Federal Form – 3 quotes](#) (Procurement and Contracts)
- Fixed Asset Change ([Excel](#) or [PDF](#)) (Accounting)
- [Fixed Asset Notification \(Grants\)](#) (Grants Accounting)
- [Fundraising Recap](#) (Accounting)

G

- [Gasoline Credit Card Form](#) (Procurement and Contracts)
- Grant Budget Request ([Excel](#) or [PDF](#)) (Grants Accounting)

Appendix

H

- [Hotel Occupancy Sales Tax Exemption Certificate plus Letter of Exemption](#) (Travel)

I

- [Inflatables](#) (Procurement and Contracts)
- [Inflatables Insurance Grid](#) (Procurement and Contracts)

K

- [Kronos LISD Timekeeping System Manual](#) (Payroll)

L

- [LISD Insurance Requirements](#) (Procurement and Contracts)
- Local Mileage Reimbursement Form (eff. 1/1/21) ([Excel](#) or [PDF](#)) (Travel)
- Local Mileage Reimbursement Form (eff. 1/1/22) ([Excel](#) or [PDF](#)) (Travel)

M

- [Monthly Time & Effort](#) (Grants Accounting)
- [Motor Vehicle Rental Exemption Certificate](#) (State of Texas form 14-305 (back))
- [Munis Autoseed Usage](#) (Procurement and Contracts)

O

- [Option Codes - Locally Defined](#) (Budget)
- [Organization Codes - Locally Defined](#) (Budget)

P

- P-Card Campus Transaction Log ([Excel](#) or [PDF](#)) (Procurement and Contracts)
- [P-Card Checkout Form](#) (Procurement and Contracts)
- [P-Card Checkout Form, East Zone](#) (Procurement and Contracts)
- [P-Card Internet Purchase Request](#) (Procurement and Contracts)
- [Petty Cash Advance](#) (Accounting)
- [Petty Cash Reconciliation](#) (Accounting)
- [Petty Cash Voucher](#) (Accounting)
- Police Security (payment) ([Excel](#) or [PDF](#)) (Accounting)
- [PTA Certificate](#) (Accounting)
- [Procurement and Contracts Newsletters](#) (Procurement and Contracts)

R

- [Returned Items Notification](#) (Accounts Payable)
- [RevTrak New Item Set Up Form](#) (Accounting)

Appendix

S

- Sales Tax Report ([Excel](#) or [PDF](#)) (Accounting)
- [School Contractor Certification Form](#) (Employee Services)
- [School Contractor Forms - How to Complete](#) (Employee Services)
- [Semi-Annual Certification](#) (Grants Accounting)
- [Sole Source Form](#) (Procurement and Contracts)
- [Student Activity Package: Fund Information, Procedures & Forms](#) (Accounting)
- [Student Club Authorization Form](#) (Accounting)
- [Student Club Application for Fundraising Project](#) (Accounting)
- [Student Club Meeting Minutes](#) (Accounting)
- [Student Club Fundraiser Recap](#) (Accounting)
- [Sub-object Listing - Alphabetical Sequence](#) (Budget)
- [Sub-object Listing - Numerical Sequence](#) (Budget)

T

- [Tabulation of Monies](#) (Accounting)
- [Taxable and Non-Taxable Sales Chart](#) (Accounting)
- [TEA Resource Guide](#) (TEA website link)
- [Texas Central](#) – booking buses for trips- see [LISD Transportation webpage](#)
- [Texas Resale Certificate](#) (State of Texas form 01-339 page 1)
- [Texas Sales and Use Tax Exemption Certificate](#) (State of Texas form 01-339 page 2)
- Ticket Reconciliation ([Excel](#) or [PDF](#)) (Accounting)
- Travel Expense (eff. 1/1/21) ([Excel](#) or [PDF](#)) (Travel)
- Travel Expense (eff. 1/1/22) ([Excel](#) or [PDF](#)) (Travel)

V

- [Vehicle Rental Instructions](#) (Procurement and Contracts)
- Vendor Evaluation ([PDF](#) or [Word](#)) (Procurement and Contracts)
- Vendor Maintenance Request ([Excel](#)) (Procurement and Contracts)

W

- [W-4 Form](#) (Payroll)
- [W-9 Fax Cover Page](#) (Procurement and Contracts)
- [W-9 Form](#) (IRS)
- [W-9 Form](#) (LISD)
- [Wells Fargo Bank Branches](#) (Accounting)

Appendix

10.2 Business Terminology

Term	Description
ACI	Active Card Integration (e-Pay) – Type of payment made to vendors enrolled through Commerce Bank. A unique virtual VISA credit card number with a credit limit equal to the payment amount tied to a specific transaction or purchase document is requested by Commerce Bank from the credit card processor in order for the vendor to process their payment.
AEIS	Academic Excellence Indicator System
AP	Advanced Placement
AYP	Adequate Yearly Progress
BA	Budget Amendment
BOP	Business Office Procedures Manual
BT	Budget Transfer Request - Used to transfer budget funds from one account to another
Closed PO	PO is no longer encumbered or available for payment
CIP	Campus Improvement Plan
Daily Check Run	Sometimes referred to as Online Checkwriter- Usually for emergencies, time-sensitive orders or when vendor will not fulfill PO without upfront payment.
DIP	District Improvement Plan
ESEA	Elementary & Secondary Education Act
Expense Account	This includes object codes in the 6000-6999 series (aka Expenditures)
FLSA	Fair Labor Standards Act
Fully Paid	All payments have been made and funds are no longer encumbered
G/T	Gifted & Talented
HSA	High School Allotment
IB	International Baccalaureate
IMA	Instructional Materials Allotment
JE	Journal Entry - Used to make changes for expenditures (aka Journal Voucher)
MOE	Maintenance of Effort

Appendix

MP	Previous term for purchase request with routing code B
Munis	Business Office, Employee Services, and Payroll operating system (previously IFAS/BusinessPLUS)
NOGA	Notice of Grant Award
Open Order	Purchasing has approved, but no payments have been made
Partial Payment	At least one payment has been made, but more funds are still encumbered
PEIMS	Public Education Information Management System
PO	Purchase Order
POD	Proof of Delivery - can be packing list / report from UPS
Pre-pay	Disbursement of funds prior to goods or services being received (i.e.: registrations)
Receive	Online (system) or electronic acknowledgement of goods/services received on PO and payment may be processed
Release	Submit a requisition, payment entry, budget transfer or amendment, journal entry, etc. into workflow when entry is completed
Requisition	Purchase has been requested but has not been approved by Purchasing
Revenue Account	This includes object codes in the 5000-5999 series
TASB Buy Board	Texas Association of School Boards Buy Board
TEASE	Texas Education Agency Secure Environment

ORGANIZATIONS	
AIS	Accelerated Instructional Services OR Academic Improvement Services (now Academic Support)
A/P	Accounts Payable
ASBO	Association of School Business Officials
CCE	Career Center East
CIAS	Curriculum, Instruction, and Assessment Services (now Division of Learning & Teaching)
DJCC	Dale Jackson Career Center

Appendix

ESC	Education Service Center (LISD is located in ESC Region XI)
GFOA	Government Finance Officers Association
JJAEP	Juvenile Justice Alternative Education Placement
L&T	Learning & Teaching
LEF	Lewisville Education Foundation
LISD	Lewisville Independent School District
LISDOLA	Lewisville Independent School District Outdoor Learning Area
LLC	Lewisville Learning Center
LLELA	Lake Lewisville Environmental Learning Area
MGE	Maintenance, Grounds, And Energy Dept
NHS/NJHS	National Honor Society/National Junior Honor Society
NS	Night School
ROTC	Reserve Officer Training Corp.
SSAB	Special Services Administration Building
TASB	Texas Association of School Boards
TASBO	Texas Association of School Business Officials
TBPC	Texas Building and Procurement Commission
TCPN	Texas Cooperative Purchasing Network
TEA	Texas Education Agency
TESA	Texas Education Secretaries Association
UIL	University Interscholastic League

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