



Financial Information Resource Manual

2023-2024

TABLE OF CONTENTS

ACTIVITY FUNDS

Activity Fund Expenditures

Alcoholic Beverages

Awards

Faculty Funds (865 - Sunshine)

Campus Activity Funds - Benevolence

Faculty Expenditures using Campus 199 & 461 Funds

Retirement Gifts - Activity Fund

Private Lessons

Scholarships - 865 Funds

School Store

1099 REQUIREMENTS

GIFT CARDS

HIGH SCHOOL GRADUATING CLASSES (High Schools Only)

REFUNDS

SAFEKEEPING OF SUPPORT ORGANIZATION'S FUNDS

SPOUSE'S EXPENSES

SALES TAX

Sales Tax - General Guidelines

Sales Tax - Meals & Hotels

Sales Tax - Collections and Remittance

Taxable Sales

Non-Taxable Sales

PROSPER ISD FUNDRAISING GUIDELINES

Sales Tax for Fundraisers

Sponsors' Responsibilities - Fundraisers

APPROVED PROSPER ISD CHARITABLE ENDEAVORS

Soliciting Contributions from Students / Additional Charitable Endeavors

[Soliciting Contributions from Businesses](#)

[CASH HANDLING PROCEDURES](#)

[Accepting Checks](#)

[Personal Check Cashing](#)

[Deposits](#)

[DONATIONS](#)

[MY SCHOOL BUCKS](#)

[BOOSTER CLUB GUIDELINES](#)

[PTO GUIDELINES](#)

[BUSINESS SERVICES DEPARTMENTS & FUNCTIONS](#)

[Accounting Department](#)

[Payroll Department](#)

[Purchasing Department](#)

[Budget Department](#)

[BUSINESS OFFICE DEADLINES](#)

[CHECK REQUESTS](#)

[PRE-PAY PURCHASE ORDERS](#)

[FIXED ASSETS](#)

[Fixed Assets and Inventory Items Summary](#)

[Fixed Assets Definitions](#)

[Fixed Asset and Inventory Items Oversight](#)

[Fixed Asset and Inventory Item Transfer Form](#)

[LOSS](#)

[Burglary/Vandalism /Loss Reports/Counterfeit Money](#)

[Counterfeit Money](#)

[PURCHASING](#)

[How To Make a District Purchase](#)

[Legal Points to Remember](#)

[CREDIT CARD \(PROCUREMENT / P-CARD\) GUIDELINES](#)

[Procurement Card Receipts](#)

[Sales and Use Tax](#)

[Returns, Credits, and Disputed Charges](#)

[Security of the P-Card](#)

[Card Use by Another Individual](#)

[Examples of Acceptable Purchases](#)

[Examples of Unacceptable Purchases](#)

[Reconciliation](#)

[TRAVEL](#)

[Travel Procedures](#)

[Activity Funded Travel for Extracurricular Events](#)

[BUDGET AMENDMENTS](#)

[Budget Schedule](#)

[CUSTOMER CARE BUDGET GUIDELINES](#)

[FOOD PURCHASES](#)

ACTIVITY FUNDS

BOARD POLICY: <https://pol.tasb.org/Policy/Code/314?filter=CFD>

Activity Funds consist of monies received and held by the campus to be expended for the benefit of students in accordance with District policy.

There are two types of Activity Funds that are common for Texas public schools.

Fund 461 – Campus Activity Funds (CAF) are funds collected locally at the school or donated to the school and include school office and departmental accounts. Campus activity funds are considered by TEA to be district general funds. The expenditure of these funds must comply with state and board policy and with district regulations. These funds are accounted for with the special revenue governmental funds of the district. This type is a clearing account that is used for such things as school pictures and yearbooks. These funds shall be used to promote the general welfare of each school and the educational development and morale of all students.

Fund 865 – Student Activity Funds (SAF): are funds generated by specific student groups, not by the District or campus. Decisions about the expenditure of student activity funds are made by the students with the assistance of a campus District employee sponsor. All club and student funds are accounted for in this grouping. These funds are accounted for as fiduciary trust funds not owned by the District or student services. This type consists of funds that are the property of student organizations such as student council, choir, and pep squad. The District is required to provide stewardship by properly safeguarding and accounting for these funds. Decisions on the use of student funds are the concern of the specific student groups to whom the funds belong, as long as the decisions regarding the use of funds do not conflict with Board policy and/or legal regulations or restrictions.

To secure the deposit of public funds, all activity funds must be deposited with the district's banking institution. Additional bank accounts are strictly prohibited.

Cash Balance – 461 and 865 Funds

An accurate cash balance must be maintained at all times to ensure that the account is not overdrawn.

Cash Loss

The student activity funds sponsor will be held responsible for any student activity

fund entrusted to them. The sponsor will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures. In the event of a cash loss/theft notify the:

- Campus Principal
- Director of Accounting

Activity Fund Expenditures

All expenditures from activity funds must be made by check. No expenditures should be made using undeposited cash. When using 865 funds, approval is needed from Sponsor and/or Elected Student Officers; such as: meeting minutes with signatures; and must be attached to the requisition.

Expenditures must be made in compliance with existing purchasing rules, laws, and regulations. Items currently available on bid must be purchased from a contracted vendor. Best practice is for expenditures in excess of \$5000 not otherwise included on a bid should have three documented quotes. Under no circumstances should purchases be made without proper approval.

To the greatest extent possible, purchases should be planned in sufficient time to allow them to be made by a purchase order or purchasing card.

Club and organization funds should be used for the benefit of the students who participate in the club's activities. These funds should be expended on an annual basis so that the students who generated the funds can have the benefit of their use.

Alcoholic Beverages

The purchase of alcoholic beverages with school funds is strictly prohibited.

Awards

At certain times during the school year it may be necessary to reward a student or group of students for their achievements (honor roll, perfect attendance, etc.). The principal of a school should exercise caution when rewarding students for an activity that could be associated with the UIL to ensure compliance with UIL rules and regulations. Students participating in fund raising activities may be awarded a maximum of \$50.00 for top sales.

Faculty Funds (865 – Sunshine)

Sunshine funds are defined as funds generated or contributed solely by school personnel to be utilized and expended at the school's discretion. All expenditures for hospitality, condolence, or any other purpose for the sole benefit of the school personnel shall be paid out of sunshine funds.

Campus Activity Funds – Benevolence

There are specific criteria that must be adhered to when using these funds. Principals may at his/her discretion use funds from the campus activity account to purchase flowers in the event of a campus employee's or campus student's death.

At no time should budgeted monies be used for this purpose. Specific requirements are listed below:

- Must be death of a campus employee or campus student (expenditures for spouses, children, siblings, parents or other relatives or any other purpose shall be paid out of sunshine funds)
- Must be limited to purchases of flowers, plants or other similar expression of sympathy
- Best practice is to limit the purchase to \$50

Faculty Expenditures using Campus 199 & 461 Funds

Fund 461

Campus activity funds are generated by the school for the general operation of the school. Expenditures should provide a direct or indirect benefit to students. As such, expenditures for the faculty (refreshments, t-shirts, etc.) should be limited. Principals may purchase one t-shirt annually for each staff member in an effort to generate school spirit and for security purposes.

Fund 199

The principal may, at their discretion, provide refreshments for a faculty meeting and may assist with the expenditures for a faculty or year-end gathering. Each campus is allowed a maximum of \$60 per staff member per year (Please see [Food Purchases](#) for further information). Principals may purchase appreciation tokens for faculty at a cost not to exceed \$25 per person. Appreciation gifts must be items that can be used in the workplace to assist in completing job responsibilities, or "Tools of the Trade." Examples of acceptable gifts include:

- Notepads
- Writing Utensils
- Teaching Resources (books, digital media, etc.)
- Electronic Learning Supplies (headphones, web camera, etc.)
- Magnets
- Lanyards
- Tote bags

Purchasing gifts that are of a personal nature are prohibited. At no time should budgeted monies be used for this purpose.

Retirement Gifts - Activity Fund

Principals may at his/her discretion use funds from the campus activity fund to purchase retirement gifts for a campus employee.

At no time should budgeted monies be used for this purpose. Specific requirements are listed below:

- Must be a campus employee
- Must limit purchases to flowers, plants, plaques or other gifts of appreciation
- Purchase should be limited to \$50.00

Expenses explicitly prohibited are the following:

- Cash or Gift Cards
- Contributions to an organization in the employee's name (American Cancer Society, etc.)

Private Lessons

Using club or campus activity fund monies for private lessons is not an appropriate expenditure as it does not provide for the general welfare of all of the participating individuals in the organization, but rather benefits only one student.

Funds donated by booster clubs, PTOs or parents which have been earmarked by the donors specifically for private lessons are acceptable. These funds should be segregated from other activity fund accounts and posted to an account titled "Private Lessons". It may be necessary to set up an account for each Fine Arts Department, e.g., Private Lessons Band, Private Lessons Choir etc.

Scholarships – 865 Funds

If a club wishes to donate a portion of their ending balance to the scholarship fund, the officers and sponsors of the organization must submit a signed request to the principal. The funds will then be transferred to the scholarship account. A committee of faculty members will evaluate the scholarship applicants and will make a recommendation of recipients and award amounts.

School Store

An accurate inventory of school store supplies must be maintained at all times. This inventory should reflect those items which are given to individuals as followed by the cash handling guidelines.

1099 REQUIREMENTS

In order to ensure that Prosper ISD properly reports all payments to the IRS, a copy of all supporting documentation (personal services agreements, check copy) must be received by the Accounting Department for all contracted services performed by a private individual or company. The personal services agreement must clearly indicate the individual's name and tax identification number so that the District can secure a W-9 form from the vendor. A W-9 form will be required for all vendors who provide a service (consultant, disc jockey, trophy sales, t-shirts). If in doubt, the campus should contact the Accounts Payable Team Leader for clarification.

GIFT CARDS

Gift cards are **not** allowed out of 199, 461, or Grant funds. Gift Cards can be purchased using 865 funds only.

The Business Office recommends collecting the following information to monitor gift cards.

1. The recipient's name(s) must be listed on the purchase request or receipt.
2. The campus secretary/bookkeeper must keep a log of gift cards issued including date of issuance, vendor, amount, gift card number, recipient's name, and a description of its intended use.
3. Best practice is to limit the purchase to \$25

HIGH SCHOOL GRADUATING CLASSES (High Schools Only)

It is customary for the senior class to present a gift to the school on behalf of the

class based on a vote of the class membership. The gift should benefit the campus as a whole. Suggested items include campus beautification projects, improved signage, etc. If desired, the class may also assist with graduation awards & expenses and Project Graduation. Remaining funds should be devoted to assist the incoming freshman class with startup funds.

Expenses for meals, memberships, and floral arrangements are prohibited from senior class funds, except as associated with the prom.

REFUNDS

All refunds for students under eighteen (18) years of age for tuition, textbooks, etc., must be generated on a school check payable to the student's parent or legal guardian. Cash refunds from the petty cash account or previously received monies are not allowed.

SAFEKEEPING OF SUPPORT ORGANIZATION'S FUNDS

Support organizations (PTOs, PTSAs, Project Graduation, and Booster Clubs) *shall not store funds on District property*. Organizations are expected to have representatives on campus to collect funds during fundraising events. Employees are not authorized to assist outside organizations in their collections.

In rare instances when employees do accept funds meant for the outside organization, the funds will be deposited in the organization's drop-slot safe or drop-slot locked box for safekeeping until retrieval by an organization representative. Employees are not authorized to have access to locked receptacles. The organization is responsible for purchasing a drop-slot safe or a drop-slot locked box that can be secured to the counter, wall, or floor. The unit should be placed in a location that is agreed upon by the campus administration and the organization whereas it's accessible to the organization without interrupting the duties of the bookkeeper or office staff.

The organization must agree in writing to assume all liability and hold harmless and indemnify Prosper ISD, its Trustees, employees, and agents, for any loss or damages arising out of the organization's use of District facilities for safekeeping of the funds. The Waiver of Responsibilities form must be signed annually in September by campus representatives and official representatives of the organization. In the event representatives for either party change, a new Waiver of Responsibility form must be completed. Waivers should be submitted by the campus to the Financial Services Director in October.

SPOUSE'S EXPENSES

Payments for expenses incurred by spouses are considered illegal gifts of public funds unless the spouse is representing the school district in an official capacity. Reimbursement for spouse expenditures must be received within 30 days.

SALES TAX

Sales Tax - General Guidelines

A school district is a political subdivision of the State of Texas and is, therefore, exempt from paying state sales tax and no tax number is assigned.

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 (office supplies, copy paper, etc.)

A school must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. Exemption certificates do not require numbers to be valid.

The District exemption status may not be utilized by parents, patrons, or alumni organizations to secure exemption from sales taxes. Parent/teacher organizations and booster clubs must apply for their own exemption.

Sales Tax - Meals & Hotels

Meals purchased by the school for athletic teams, bands, etc. on authorized school trips are exempt from sales tax if the school contracts for the meals. The school must pay for the meals with a school district check and provide the eating establishment with the [Prosper ISD Tax Exemption Certificate](#).

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

An exemption may also be claimed by the school from the state portion of the Hotel Occupancy Tax.

A [Hotel Occupancy Tax Exemption Certificate](#) must be furnished to a hotel when a district representative is occupying a room overnight while on school district business. One certificate may be issued for more than one room, and the method of

payment does not affect the tax nor determine the exempt status.

Sales Tax – Collections and Remittance

The campus/student group shall collect sales tax on all taxable sales when applicable.

The campus/student group serves as the "*seller*" when it purchases inventory from a vendor and then resells the items at its own profit or loss. Examples of this would be candy bar sales, t-shirts, etc.

The campus/student group serves as an "*agent*" when it takes orders for the vendor and then receives a commission or a percentage of the sales revenue. Examples of this would be book fairs, student pictures, and catalog/brochure sales. In "*agent*" relationships, the vendor is the responsible party for payment of sales tax to the Comptroller office. However, the campus/student group would be responsible for collecting the tax.

The one-day tax free sale provision, available twice per year, can only be used when the campus/student group is the "*seller*". To determine if your club is eligible for the one-day tax free sales provision, review fundraising-sales tax guidelines.

For sales in which the campus/student group is considered an "*agent*", the one-day tax free sale provision cannot be used.

Campus/student groups are encouraged to work with the vendor for the "*agent*" sales and request that the sale price include tax or provide a chart for sales tax to help with calculations. If the vendor cannot include sales tax in the selling price, then sales tax would have to be calculated and collected for each taxable item sold and then submitted to the vendor along with payment for the products.

When imposing sales tax, the school has the option of:

Adding the tax to the item's selling price – thus, if the selling price of an item were \$2.00 and the tax rate were 8.25%, the school would collect \$2.16 ($\2.00×1.0825) from the buyer for each item sold.

Absorbing the tax in the item's selling price – thus if the item sold for \$2.00 including tax, the school would retain \$1.84 and remit \$0.16 for sales tax. If this method is used, divide the total sales by 1.0825 (assuming a tax rate of 8.25%) to find the taxable sales. To determine the sales tax amount, subtract the taxable sales from the gross sales.

All sales tax collected by the school shall be remitted monthly to the district's accounting office unless contractual agreements with a vendor stipulate that such taxes should be remitted to the vendor (school picture and book fair sales, and catalog/brochure fundraising sales).

Taxable Sales

Taxable Sales

State and local sales taxes are imposed and collected on all sales including, but not limited to the following:

Agenda Books	Magazine- Subscriptions less than 6 months
Agricultural Sales	Magazines- when sold individually
Art- supplies and work of art	Musical supplies- recorders, reeds
Artistic- CD's, tapes & videos	Parts- career & technology
Athletic- equipment & uniforms	Parts- upholstery
Auction Items sold	PE- uniforms, supplies
Automotive- parts & supplies	Pennants
Band: equipment, supplies, badges, uniform sales	Pictures- school, group
Book covers	Plants- holiday greenery & poinsettias
Books: workbooks, vocabulary, library, author (when we are the seller)	Rentals- equipment of any kind
Book Fairs- all books	Rentals- uniforms of any kind
Brochure Items	Repair to tangible personal property
Calculators	Rings & other school jewelry
Calendars	Rummage, yard & garage sales
Candles	Safety Supplies
Car- painting, pinstriping	School publications- athletic programs, posters
Clothing- school, club, class, spirit	School publications- brochures
Computer- supplies, mouse pads	School publications- newsletters, newspapers
Cosmetology Products	School publications- reading books
Cups- glass, plastic, paper	School publications- sheet music
Decals	School publications- yearbooks
Directories- student, faculty	School Store- all items (except food)
Drafting- supplies	Science- kits, boards, & supplies
Family & Consumer Science- supplies/sewing kits	Spirit Items
Fees- copies, printing, laminating	Stadium seats
Flowers- roses, carnations, arrangements	Stationary
Greeting Cards	Supplies- any sold to students
Handicrafts	Uniforms- any type to include PE, dance, drill team, cheerleaders, athletics, club shirts
Horticultural Items	Vending- pencils and other non-edible supplies when the school services the machine
Hygiene Supplies	Woodworking crafts- entire sales (parts & labor)
ID Cards- when sold to entire student body (not just a fine for a lost ID)	
Locks- sales & rentals	

Non-Taxable Sales

Ad Sales – Yearbooks, athletic programs, newspapers
Admission tickets – Athletics, Musical, Theatre
Admission – Summer camps, clinics, workshops, Project Graduation, banquets, dances, tournament fees, academic competition fees
Club memberships

Discount/Entertainment cards/books
Facility rentals for school groups
Food & drink sold at PTO events
Sale of food and drinks sold during a regular school day
Vending machine sales
Meals & food products, including candy & soft drinks, served during the regular school day
Candy and food sold through fundraising drives by PTO or students of the school who are under 18 years of age
Labor - automotive, upholstery classes (parts are taxable)
Lost library books or lost textbooks
Magazine subscriptions greater than six months
Parking permits
Periodicals and writings (reading materials such as yearbooks, calendars, directories, magazines, newsletters)
Services - car washing, cleaning

PROSPER ISD FUNDRAISING GUIDELINES

The District recognizes the importance and value of a positive fundraiser program. In order to provide fundraiser assistance and protection to District campuses or organizations, the following guidelines are intended to address a few of the issues the District faces. As your campus or organization prepares to conduct a fundraiser, please use these guidelines to assist in planning.

Before considering a fundraiser, please work with your budget secretary and/or administrator to determine if budget monies are available for your project. Whenever possible, please utilize your campus PTO and/or booster club organizations.

- Prosper ISD fundraisers can be performed by recognized school sponsored clubs / organizations. Individual students, classrooms or grade levels should not conduct fundraisers. Only two fundraisers allowed per student club / organization per school year.
- All fundraisers, including PTO and Booster Clubs, need to be submitted through the Fundraising Activity Application in Laserfiche before moving forward with

the fundraiser. Approval path will be campus Secretary or Budget Secretary, campus principal, and Business Office will be the final approver.

- We encourage the fundraisers to go through MySchoolBucks (MSB). However, if money is received from the fundraiser, it must be handled as detailed in the District's Cash Handling training.
- PTO and Booster representatives are responsible for collecting and managing all the money from their fundraisers. District employees are not allowed to collect funds on behalf of the PTO or Booster club representatives.
- Campuses are not allowed under [Texas Law \(JM-1176\)](#) to conduct raffles, bingo, and other games of chance. Campus specific donation campaigns will be considered on a case-by-case basis.
 - PISD best practice is to not conduct silent auctions because of the many IRS rules and standards to ensure compliance with our tax-exempt status. *(Note: items that are donated are taxed)*
- Under no circumstances should campuses or organizations participate in door-to-door solicitation, donation campaigns of any kind (examples: formal solicitations, letter campaigns, "can shakes", etc.) nor enter into agreements with solicitation firms.
- Vendors used for a fundraising event must already be approved/vetted by the Purchasing Department.
- A Fundraising Report must be submitted to the Business Office within 7 business days of the last day of your fundraiser. The report shall include a Profit / Loss statement.

Any fundraisers that are strictly school sponsored must use vendors on the approved vendor or co-op list

Sales Tax for Fundraisers

1. When determining whether a fundraiser or other type of sale is taxable or non-taxable, the first consideration is whether the item is a taxable product. The [Taxable/Non-Taxable chart](#) depicts examples of taxable and non-taxable

items. If the item is classified as non-taxable, no sales tax should be assessed.

2. If the sale is considered taxable, then the organization may deem the sale as one of its two, one-day tax-free sales.
 - a. Each campus and each club/activity group is allowed to have two, one-day tax-free sales each calendar year (January - December). To qualify for a tax-free sale, the organization must receive products deemed for sale in one shipment. Any items received after the initial shipment must be taxed. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5,000 or less.

Exceptions:

- Book Fairs-The school shall collect sales tax on all taxable sales. If the school assumes responsibility for the activity and/or sales, the school is responsible for ensuring the tax is paid. Schools may purchase books tax free for their own use because educational organizations have a statutory exemption. However, when students or other individuals purchase books, the purchase price is taxable and sales tax should be collected at the time of the sale. Sales tax is due regardless of whether the company makes the sale or the school makes the sale for a company on consignment.
- Catalog/Brochure Sales- For sales in which the campus/student group is considered an "agent", the one-day tax free sale provision cannot be used. (The campus/student group serves as an "agent" when it takes orders for the vendor and then receives a commission or percentage of the sales revenue.)

Sponsors' Responsibilities - Fundraisers

The sponsor of each student organization is required to sign a Sponsor Acknowledgement of Responsibilities form and submit it to the Campus Secretary. The sponsor of each student organization is required to maintain adequate records to support the financial activities of the group. Student Activity records should be retained for 5 years. These records are subject to review during the audit of the school's activity funds and should include, at a minimum, the following:

- Monthly financial reports for the organization (obtained from the bookkeeper)
- Copies of money receipts and tabulations of monies collected
- Copies of invoices or disbursement vouchers
- Copies of fundraising applications

- Detailed records, by student, of fundraising proceeds
- Minutes of the organization's meetings which detail, at a minimum, attendance, discussion of fund raising activities, and review and approval of expenditures and financial status.

Each month, the sponsor should compare his or her balances and financial records to those kept by the campus secretary/bookkeeper. If there is a discrepancy, the sponsor should promptly contact the bookkeeper. If necessary, the Internal Auditor or Comptroller may be requested to assist.

APPROVED PROSPER ISD CHARITABLE ENDEAVORS

Prosper ISD also promotes and encourages participation in the fundraising efforts of the Prosper Education Foundation, such as: PEF Golf Tournament, and Community Nights at sports events.

Soliciting Contributions from Students / Additional Charitable Endeavors

No outside organizations of any sort may solicit contributions of any type from students within the schools.

Prosper ISD does not encourage charitable fundraisers that involve gaining pledges. If a school feels strongly about a charitable organization or foundation such as the American Heart Association, Juvenile Diabetes, Cystic Fibrosis, etc., and would like to participate in a fundraiser because of a student or staff member, then one such effort would be appropriate on an annual basis. A school club should initiate/spearhead this effort. Charitable donations must go to an organization and cannot be donated directly to a local family.

Monies should be secured in a locked area nightly and deposited to the activity fund. A check will be issued to the charitable organization from the activity fund for the exact amount of the deposit.

School employees or parent groups may not ask students for funds for gifts for district staff. Student raised funds should be for their program / school or for a charitable endeavor.

Soliciting Contributions from Businesses

Prosper ISD does not support the utilization of outside companies to solicit businesses for advertising dollars to support items for promoting spirit at games or for team schedule posters, etc.

If funds are needed, schools should utilize the budgeting process or Prosper Education Foundation grants to help obtain specific sponsorships.

Groups should not solicit businesses for sponsorship, advertisement, or donations.

For questions regarding business involvement with the schools contact the Director of Communication. Coaches or athletic boosters may contact the Director of Athletics. The Director of Communications is the contact for PTO. Questions related to funds or accounting procedures or 501c3 laws should be directed to the Prosper ISD Business Office.

CASH HANDLING PROCEDURES

Employees who collect funds on behalf of Prosper ISD are required to review the annual Cash Handling presentation and complete the Cash Handling Acknowledgement form (please see below for the different presentations, click on the one that relates to your position).

- [Administrative Assistants/Secretaries](#)
- [Sponsors/Teachers](#)
- [Librarians](#)

Sponsors/teachers are required to turn in money daily and should not use the monies for change or other purposes.

Sponsors/teachers should not collect funds on behalf of booster clubs or PTO. A representative of aforementioned organizations should arrange a time to collect funds.

Deposits to the bank must be made in a timely manner (minimum once per week).

Deposits should be kept in the safe until picked up by the campus Officer.

- Principal, Secretary, and a back-up designated by the Principal should have access to the safe

All cash collections received by the campus or various student organizations for fees, dues, fund raising, etc. must be deposited once a week. All funds must be supported

by using the Activity Funds Deposit Worksheet or Deposit Log (Google Form).

The totals should be compared to the totals reflected on the supporting documentation and any differences reconciled.

Accepting Checks

Best practice is to advise parents regularly through campus/department handouts about PISD's Check Acceptance Policy and that checks sent to PISD for fundraisers, club functions, lunch payments etc. must have acceptable check information. Checks that are missing information will not be accepted.

PISD Check Acceptance Policy is as follows: In the unlikely event that your check is returned unpaid by your bank, we may redeposit your check electronically. Additionally, you understand and agree that we may electronically collect a returned check fee of \$25.00. The use of a check for payment is your Acknowledgement and Acceptance of this policy and terms.

- Checks will be accepted only for the amount of purchase.
- Post-dated checks are not acceptable.
- Sponsors may not accept checks written to them personally. Checks must be made payable to the campus name or to Prosper ISD.

An Acceptable Check should contain:

- Name
- Address
- Phone number

Checks must be deposited once a week.

Personal Check Cashing

Employee personal checks may not be cashed or substituted for cash collections.

Deposits

Refer to the Cash Handling training module for full details regarding deposits.

[Deposit bags](#) are purchased by the campus/department.

Deposit slips are available from the Business Office.

All money must be stored in a safe.

For Departments located within the Administration building:

- Deposit Bags must be sealed with the pink and white deposit slips inside.
- Secretaries/admins will enter and upload their own deposits in Skyward which will then be sent to the business office for approval.

For Campus/Budget Secretaries:

Campus / Budget Secretary Prepares Deposit

No deposit worksheet required if:

- Cash Receipt is entered in Skyward
- Deposit slip is completed according to guidelines

Campus / Budget Secretary logs # of bags and dollar amount of each deposit, date prepared, and date picked up by Officer

- Officer signs when they take bags from campus to bank
- Campus Secretary keeps log book
- Campus Secretary provides a copy to Officer for their records

Deposit Slip Guidelines

- Do not write over the numbers at the bottom of the slip
- You MUST write the account number on the deposit slip
- Send the PINK and WHITE to the bank with your deposit in a sealed deposit bag
- DO NOT send the yellow (you may leave the yellow in your deposit slip book)

DONATIONS

At various times throughout the school year, sponsoring organizations or individuals may wish to donate monetary amounts or a fixed asset to a specific campus or program.

Prior to accepting the donation, the principal must submit the [Donation Receipt Form](#) to the Business Office to determine if the donation is acceptable to Prosper ISD. The form can be found at the district website under Business Office forms.

MY SCHOOL BUCKS

The MySchoolBucks store option should be utilized whenever possible for collecting various fees, payments, etc. Sponsors and Bookkeepers should highly encourage payment via this platform vs. cash or check payments.

Bookkeepers should utilize this [MSB Link Form](#) to request a new MSB link or to request changes to a link that is active in the current school year. Please allow 7 business days to receive the MSB link.

Bookkeepers should include the 4.95% convenience fee in their pricing.

BOOSTER CLUB GUIDELINES

[Booster Club Guidelines](#) are designed to assist Booster Club officers and members by providing organizational and financial guidance. Only approved organizations, operating under booster guidelines and Prosper Independent School District policy and procedure, shall be allowed to use the school name and/or facilities in support of its programs. Specific questions regarding booster activity should be addressed to the campus principal. For more information please visit [UIL Texas website](#).

PTO GUIDELINES

The Parent Teacher Organization (PTO) is an independent organization and should follow the PTO regulations, as applicable. PISD PTO's should also operate and function in a way that is consistent with the district's philosophy and objectives, within adopted PISD board policies.

BUSINESS SERVICES DEPARTMENTS & FUNCTIONS

Accounting Department

Function: Responsible for financial accounting for all school district funds, coordination of all financial sub-systems, maintenance of federal programs and grants, accounts payable, accounts receivable, and investments of the district.

Director: Will Poage, wspoage@prosper-isd.net

Payroll Department

Function: Responsible for the preparation and distribution of monthly and substitute

payroll and related employee benefits.

Director: Keri Beth Croy, kbcroy@prosper-isd.net

Purchasing Department

Function: Responsible for the bids, state contracts, quotes, RFPs, processing of purchase requisitions, vendor lists, and management of fixed assets.

Director: Kellee Stemac, kdstemac@prosper-isd.net

Budget Department

Function: Responsible for setting up the budget for the district by allocating resources effectively to avoid overspending and as a tool for decision making and planning. Set up new accounts and approve budget amendments.

Director: Karla Stastny, kdstastny@prosper-isd.net

BUSINESS OFFICE DEADLINES

Frequency	Description	Day of Week
Weekly	Check Requests	Monday by 2pm
Bi-Weekly	MySchoolBucks Link Requests	Tuesday & Thursday
Monthly	Extra Duty Pay Sheets	10th of the month
Monthly	Credit Card Statement Reconciliation	15th of the month
Monthly	Costco In-Store Purchase Reconciliation	20th of the month

CHECK REQUESTS

Check Requests are used primarily for employee reimbursements.

Check Requests that were previously used for registrations, memberships, department meeting/staff development meals, vendors that do not accept POs, and items using Activity account funds should now be entered on a Purchase Order.

All Check Requests received in the Business Office on Monday by 2pm will be available on Friday.

All information must be filled out completely, including Vendor #, date we received the vendor application, W-9, and CIQ form.

Check requests must have two signatures, both the originator and the supervisor.

Original invoices must be attached to a check request. Statements are not accepted in lieu of an invoice.

Staple/tape all receipts to a blank page and attach behind the check request.

The check request form can be found [here](#) or in the Business Office classroom.

PRE-PAY PURCHASE ORDERS

Pre-pay purchase orders may be entered for vendors that will not send an invoice (ex. field trips, registrations, memberships, etc.). Documentation from the vendor or the vendor's web site that states the vendor address and current prices must be attached to the requisition. Send an email including your back up to accountspayable@prosper-isd.net with Pre-Pay, the vendor's name, and the PO # in the subject line.

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.

All pre-pays must have back-up sent with the request and 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 the event.
- **Memberships.** Attach membership back-up to the purchase request in the system. Include who the membership is for and the period the membership covers.
- **Department meeting/staff development meals.** Must have a detailed agenda and a roster of attendees attached.

- **Supplies that can save on shipping, if prepaid.** Copies of the online cart and the shipping information/promotion must be submitted for back-up to Purchasing. Allow 4 weeks before you actually need the items.

FIXED ASSETS

Fixed Assets and Inventory Items Summary

The District's Fixed Assets and Inventory Items Program allows the District to purchase, record, track, and report on items such as land/buildings, vehicles, and computer equipment. The Program benefits the District because it:

- Values, tracks, and reports on Fixed Assets and Inventory Items of significant value. This enables the District to meet State and Federal Cost Accounting requirements and contributes toward the District achieving a good financial rating during annual audits.
- Permits an annual inventory of District Fixed Assets and Inventory Items. If assets are missing, the problem is identified in a timely manner and can be corrected. Missing assets or items may be charged back to a campus or facility budget.
- Assists in capital budget forecasting for equipment and infrastructure needs, and provides useful information for Risk Management/Insurance purposes.
- Assists in identifying idle Surplus Property, and preventing unneeded purchases.

Fixed Assets Definitions

The District defines a "Fixed Asset" as an asset, tangible in nature, with a true value of \$5,000 or greater, and having a useful life in excess of one year. Examples of Fixed Assets are land, vehicles, computer servers, and other high value equipment. Fixed Assets are acquired by purchase, construction, or can even be a donation.

Each item that is determined to be a fixed asset item will have a numbered, white label with a red colored bar imprinted with "Property of PISD" affixed to the unit.

The District defines an "Inventory Item" as an item valued between \$1,000 and \$4,999.99. However, items that may be below \$1,000 that are also considered Inventory Items are desktop computers, laptop computers, digital presenters, and data projectors. Each item that is determined to be a fixed asset item will have a numbered, white label with a black colored bar imprinted with "Property of PISD" affixed to the unit. Inventory Items are usually acquired by purchase order.

Fixed Asset and Inventory Items Oversight

The administration and oversight of the Fixed Assets and Inventory Items Program resides with the Business Office.

All fixed assets will be tagged, recorded, tracked and reported to the Business Office.

Any item that cannot be tagged, such as a software licenses, buildings or musical instruments, will be recorded on a Fixed Asset/Inventory Record Card. The tag will be placed on the card, in a campus/department binder (furnished by Fixed Assets). The campus principal/department manager will control this binder and should make it available to Fixed Assets Specialist upon request. These binders will be accessed as part of the District's periodic inventories of fixed assets and inventory items.

Fixed Asset and Inventory Item Transfer Form

Any transfer or movement of a tagged Fixed Asset or Inventory Item from any District location (campus, administrative facility, or other location code) must be reported to the Fixed Asset Specialist using the Fixed Asset and Inventory Item Transfer Form.

LOSS

Burglary/Vandalism /Loss Reports/Counterfeit Money

Upon discovery of damage or loss to school district property, the campus/department must notify the Business Office (and PISD PD personnel, if necessary). In the event of a question regarding the notification of law enforcement, the Business Office will make the final determination.

A Loss Report should be completed and forwarded to the Business Office for all loss events, including broken windows and graffiti. If applicable, a copy of the police report should be attached to the loss form. The business Office will be responsible for notifying the insurance carrier and forwarding the Loss Report to the Director of Business Services and Auditor if a cash theft has occurred.

Most items will be replaced or repaired through regular campus/department funds because they will fall below the deductible.

Counterfeit Money

Counterfeiting money is one of the oldest crimes in history. Although counterfeiting has been substantially reduced since the creation of the Secret Service, this crime

continues to represent a serious problem. The Secret Service has noted that many of today's counterfeiters have moved from the "traditional" method of offset printing, which has its own set of required skills, to computer-generated counterfeiting. Today's counterfeiter is able to produce counterfeit currency with basic computer training and skills afforded by public education! Counterfeit passing statistics are likely to increase because of several factors: the instruments of production are more readily available, the capabilities of these machines continue to improve, and the techniques are more readily understood by an increasingly larger segment of the population.

The United States Secret Service is committed to a policy of zero tolerance and investigates each and every counterfeiting case. Each counterfeiting case, no matter how large or small, carries the serious consequences of incarceration and/or fines.

Manufacturing counterfeit currency is a violation of Title 18, Section 471 of the United States Code and is punishable by a fine or imprisonment for up to 15 years, or both. Printed reproductions, including photographs of paper currency, are violations of Title 18, Section 474 of the United States Code. Violations of this code are also punishable by a fine or imprisonment for up to 15 years, or both.

How Do I Spot a Counterfeit?

Look at the money you receive. Compare a suspect bill with a genuine bill of the same denomination, paying attention to the quality of printing and paper characteristics. Look for differences, not similarities.

- **Portrait:** The genuine portrait appears lifelike and stands out distinctly from the background. The counterfeit portrait is usually lifeless and flat. Details merge into the background which is often too dark or mottled.
- **Seals:** On a genuine bill, the saw-tooth points of the Federal Reserve and Treasury seals are clear, distinct, and sharp. The counterfeit seals may have uneven, blunt, or broken saw-tooth points.
- **Border:** The fine lines in the border of a genuine bill are clear and unbroken. On the counterfeit, the lines in the outer margin and scrollwork may be blurred and indistinct.
- **Paper:** Genuine currency paper has tiny red and blue fibers embedded throughout. Often counterfeiters try to simulate these fibers by printing tiny red and blue lines on their paper. Close inspection reveals, however, that on the counterfeit bill the lines are printed on the surface, not embedded in the paper.

In addition, since 1996 the government has been adding advanced security features

to its currency. These enhanced security features make it much more difficult to counterfeit. A segment from the Bureau of Engraving and Printing's website (www.moneyfactory.com) is included with these instructions to help you visualize how these additional security features appear on actual bills.

- **Portrait:** The portrait has been enlarged and moved slightly off center to allow for the addition of a watermark. The portraits have also been redesigned to provide more lifelike detail.
- **Watermark:** A watermark is visible on both sides of the bill when it is held up to a bright light.
- **Security Thread:** A security thread has been added to each bill and can be seen from both sides of the currency when held up to a light.
- **Color-shifting Ink:** All redesigned bills, except the \$5, have a color-shifting ink feature. The number in the lower right corner of the front of the bill looks green when viewed straight on, but black when viewed at an angle.
- **Micro printing:** The redesigned bills feature micro printed words in two areas on the front of the bill.
- **Fine Line Printing Patterns:** The new currency has fine line printing patterns behind the portrait on the front and behind the building on the back.

If You Receive a Counterfeit

1. Do not return it to the student.
2. Identify and detain the student, if possible.
3. Limit the handling of the currency.
4. Carefully place it in an envelope.
5. Contact a principal or other administrator and give them the bill.
6. The principal must contact the local Secret Service field office at 972-868-3200.
7. Surrender the counterfeit only to a police officer or Secret Service agent.
8. Report the incident to the Deputy Superintendent

PURCHASING

This is an overview of appropriate usage of purchasing guidelines. For the complete policy, please see the [Purchasing Manual](#).

Public purchasing differs distinctively from private sector purchasing. Private businesses can purchase from only one vendor and their choice may be made on the basis of price, convenience, or on personal considerations. In sharp contrast, Public entities must conduct all of their dealings in the public eye and must adhere

to strict legal guidelines.

As a public entity, our District must make its purchases within relevant statutes and policies. Although bound by these constraints, the school District's objective is to purchase the best products, materials, and services at the lowest practical prices.

The District's Policies and Procedures, pertaining to Purchasing are derived from State Law. Statute and District Policy requirements outline how school districts procure goods and services, the types of competitive processes that must be used, and the exceptions to these requirements.

The Purchasing Office is the District's centralized purchasing function that is responsible for purchasing all supplies, materials, and equipment, within the guidelines governing our District. Currently, the District relies on each Campus and Department Administrator to provide the day to day purchases for their Campus or Department. The Purchasing Office will continue to provide supportive assistance as needed.

The Purchasing Office facilitates the adherence to applicable statute and policy requirements and application of efficient and effective procurement processes by:

- Monitoring purchases from a district-wide perspective to ensure adherence to Statute and District Policy requirements.
- Assist with bids and contracts to cover repetitive procurements of goods and services.
- Processing purchase requests and issuing purchase orders to vendors in a timely manner is the primary goal.

How To Make a District Purchase

The following guidelines are established based on State of Texas statutes and District policies, and these requirements are to assist District personnel in making a purchase using District managed funds.

Legal Points to Remember

It is important to remember that individual schools and departments are not separate legal entities. 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.

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 \$3,500 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.

The Texas Education Code provides for criminal penalties for persons who intentionally circumvent the purchasing contracts law by making split, separate, sequential, or component purchases. Regulation CHD-R states that: "A district employee who purchases or orders any item or service in the name of PISD or who obligates the credit of PISD without following the purchasing policies and procedures shall be personally responsible for payment to the vendor or return of the item".

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

To make a purchase, the end user should follow the steps below until the item or service can be procured.

Step 1: Is the item or service available through a PISD contract?

The Purchasing Office has established a large variety of annual bids covering many of the products and services required by campuses and departments (PISD Active Contracts). All relevant statute and policy requirements have been met by Purchasing in establishing these bids/contracts. Three contract types are primarily used:

- Discount from Catalog (e.g. Office Supplies)
- Line Item Pricing (e.g. paper stock, toner, etc.)
- Service Contracts

Step 2: Is the item or service available through an interlocal contract?

The District has established a number of interlocal agreements with entities that, as allowed by law, can provide items and services for school districts. If the interlocal entity has competitively bid the item or service following the same requirements the District must follow, the item or service may be available through this method.

The end user must receive approval from the PISD Purchasing Office PRIOR

to any purchases being made via this method, regardless of the purchase amount

Step 3: Is the item or service only available through a sole source provider?

For a purchase to meet the requirements of sole source, it must meet the legal and policy requirements. Contact the Director of Purchasing for further details.

Step 4: The item or service is not available through any of the processes in Steps 1 through 4, what should be done to purchase the item?

The end user is to follow the steps below for making a purchase based on the final dollar amount of the purchase.

Purchases less than \$3,500

- This level will remain unchanged. No attempt at competition is required; however, the end user is encouraged to secure competition through quotes.

Purchases \$3,500 or more

- The end user is required to secure competition through quotes from a minimum of three (3) vendors.
- When quotes are secured, all documentation concerning choice of vendor is to be retained by the end user.
- If the vendor is a "Sole Source", a letter from the vendor must be obtained and submitted to the Business Office for approval.

The user must keep record of the Sole Source documentation received and make it available for audit at any time within one (1) year of date of purchase.

Purchases over \$50,000

- The Purchasing Office will use the formal competitive sealed bid process, working directly with the campus or department.
- Newspaper advertisements may be required.
- Award to be made by best value determination.
- Board approval is required.

CREDIT CARD (PROCUREMENT / P-CARD) GUIDELINES

This is an overview of appropriate usage of district-issued procurement cards. For the complete policy, please see the [Procurement Card Policies & Procedures Manual](#).

A purchase order is not required in advance of P-Card purchases under \$500. However, all procurement card transactions must be recorded in the Skyward ERP system via the requisition process. The credit card information must be entered in the Description field of the requisition. Completed transactions, those less than \$500, should be entered to the appropriate supplier and flagged as a confirmation. If the supplier is not available in the Skyward system, please contact the Purchasing department. The original, detailed transaction receipt must be uploaded as an attachment to the requisition, and the original should be kept in a file for 1 year for audit purposes..

Any purchasing card purchase that will exceed \$500 must be submitted for approval through the Skyward requisition process prior to making the purchase with the P-Card. If the vendor is not in the Skyward system, a new vendor request form will need to be submitted and added upon acceptance. Upon receipt of an approved purchase order, the credit purchase may be made by the cardholder. In this instance, keep the original, detailed transaction receipt in a file for monthly reconciliation.

Procurement Card Receipts

The cardholder must always obtain an itemized, detailed receipt when using the card. It is every user's responsibility to ensure there is a receipt for each transaction. The credit card charge slip is not considered adequate documentation. All receipts for meals must be noted with attendee names and the purpose of the meal in the body of the requisition. If a receipt is lost or not obtained, the cardholder is responsible for obtaining a copy of the original receipt from the supplier.

Sales and Use Tax

The District is a tax-exempt entity and does not pay State sales tax for school-related purchases. The cardholder should present a sales tax exemption form when making

a school-related purchase. If the cardholder fails to present a sales tax exemption form at the time of purchase and taxes are charged, the cardholder shall be personally liable for reimbursement of all taxes within 30 days of the purchase. A copy of the Sales Tax Exemption form is available on the District's business department webpage.

Returns, Credits, and Disputed Charges

- Returns: If a user needs to return an item to a supplier, contact the supplier and obtain instructions for a return.
- Credits: If the supplier accepts an item as a return, a credit should be issued and should appear on the credit card statement.
- Disputed Charges: If a cardholder finds a discrepancy on a monthly statement, the cardholder should contact the supplier and attempt to resolve the problem directly. Should a problem arise with a purchased item, every attempt should be made to first resolve the issue directly with the supplier. All returns must be reimbursed by a credit to the District's account. Cash refunds are prohibited. Review of statements is vital to ensure the account is properly credited for returns, credits, and disputed charges. If the cardholder cannot resolve a disputed item directly with the supplier, the cardholder should immediately notify the Program Administrator.

Security of the P-Card

The cardholder is responsible for the security of the card. Guard the procurement card account number carefully. It should not be posted in a work area or left in a conspicuous place. It should be kept in a secure location.

Card Use by Another Individual

Allowing another individual to use the card may result in the card being deactivated at the Program Administrator's discretion. The cardholder may be denied card privileges or required to attend further P-Card training before being allowed to use a procurement card.

Examples of Acceptable Purchases

In-Person:

- Classroom Materials, Books, Instructional Supplies
- Small Tools and Hardware
- Office Supplies
- Food and Food Service Items (For instruction and staff meetings)
- Repair Parts (auto, facility)

Online:

- Conference / Workshop Registrations
- Professional Membership Dues

Examples of Unacceptable Purchases

- Federal Fund Expenditures
- Services (of any type)
- Online Supply Orders
- Equipment and Capital Items (over \$500)
- Computers and Software
- Personal Items
- Gift Cards
- Cash Advances
- Alcoholic Beverages
- Travel Related Expenses

The above are only samples of acceptable and unacceptable purchases. When in doubt, contact the Program Administrator/Business office for clarification. Only the Program Administrator/Business Office can approve exceptions prior to the purchase.

Reconciliation

The success of the P-Card program rests upon the timely submission of the transaction receipts and the reconciled monthly statement. At the end of each billing cycle, the cardholder's transactions will be uploaded to Skyward ERP. The cardholder (or their designee) must reconcile the statement with their receipts. Verify that all

transactions (except credits) have an assigned purchase order. If there is a fraudulent transaction or a charge for which a credit is expected the following month, a budget account code must be provided to be charged. This same account will be credited when the credit appears on the credit card statement. Statement reconciliations are due by the 15th of every month.

P-Card Documentation Audits

The Business Office will review card transactions for aspects of pre-approval, adherence to purchasing procedures, proper account coding, and post-purchase approvals. Audits will be conducted regularly to verify that purchases are made within the guidelines.

Fraudulent Charges

If the cardholder becomes aware of or in review of the monthly statement discovers that fraudulent charges have been made to the card, the cardholder should immediately contact the Customer Service Department at 1-800-944-2726. After contacting the Customer Service Department, the Program Administrator should be notified. Prompt action can reduce the District's liability for fraudulent activity.

Transfer or Termination

In the event of a transfer to another position within the District which also has P-Card rights, it is not necessary to cancel or re-order a credit card. Report the transfer to the Program Administrator and the card will be modified to reflect the change. If the new position does not have P-Card rights, the card must be returned to the Program Administrator to be deactivated. The purchasing card must be returned to the Program Administrator or Budget Authority upon termination from employment with the District. The card must be returned to Business Services prior to the cardholder's departure from employment. To the extent permitted by law, the District reserves the right to withhold the employee's final paycheck until the card is returned to the District.

TRAVEL

This is an overview of appropriate usage of travel guidelines. For the complete policy, please see the [Travel Manual](#).

An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with the prior approval of the employee's supervisor and in accordance with administrative regulations.

For any allowable expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses.

Expenses for meals associated with authorized overnight travel not related to a state or federal grant shall be paid to employees on a per diem basis. No receipts shall be required for expenses paid on a per diem basis.

Travel Procedures

Reimbursement for authorized travel shall be in accordance with legal requirements. Accounting records shall accurately reflect that no state or federal funds were used to reimburse travel expenses beyond those authorized for state employees.

It is the policy of the District to reimburse employees for all necessary business travel expenses incurred while conducting District business. Expenses are to be within the established District guidelines and will be reimbursed with proper documentation. All travel must be approved by the Supervisor. Out of state travel must be approved by the Superintendent prior to making travel arrangements, including registration, hotel reservations, airfare, car rental. A cash advance will be made to the employee upon submission and approval of the Laserfiche Travel Form to the Business Office, prior to travel. Travel advance requests must be submitted to the Business Office at least 10 business days prior to the date of travel. Receipts and travel reconciliation must be returned to the Business Office 10 days after travel.

This travel procedure applies to:

1. All employee business travel
2. District-paid extracurricular student competitions and
3. Other District travel, except as exempted within the regulations

Activity Funded Travel for Extracurricular Events

If a student(s) is attending an activity funded extracurricular event and there is a district sponsor (district employee) coordinating the trip, the employee must secure a "Student Travel – Letter of Agency", from each student/parent participating in the trip. This Letter of Agency authorizes the district employee and/or district Travel Coordinator to make travel arrangements or other commitments associated with the activity funded extracurricular event on behalf of the students/parents

participating in the trip. Failure to secure this letter puts the employee at personal liability.

See Student Travel – Letter of Agency on Forms Page

BUDGET AMENDMENTS

Secretaries are allowed to transfer money within their budget during the fiscal year. The transfer must be made within the same Function Code. To process a Budget Amendment, please refer to page 14 of “The TxEIS How To Guide” provided to secretaries. Once a budget amendment has been submitted, email notification to the Business Office.

Budget Schedule

February	<ul style="list-style-type: none"> ● Complete enrollment projections ● Update budget guidelines and preparation materials ● Distribute guidelines to campus principals and department directors. Conduct work sessions on budget preparation
March	<ul style="list-style-type: none"> ● Preparation of individual budgets by budget managers and submission to Budget Office ● Distribution to appropriate personnel for review
April	<ul style="list-style-type: none"> ● Review of budgets by Budget Office for compliance with budgeting procedures/codes ● Input of budget data
May	<ul style="list-style-type: none"> ● Budget work session with Board of Trustees ● Budget review with principals and administrative staff
June	<ul style="list-style-type: none"> ● Complete estimates of revenue and fund balance ● Budget work sessions with Board of Trustees

<p>August</p> <p>August (continued)</p>	<ul style="list-style-type: none"> • Budget work sessions with Board of Trustees • Publish notice of budget and tax hearing • Conduct budget and tax hearing • Adoption of budget
<p>September</p>	<ul style="list-style-type: none"> • Adoption of tax rate

CUSTOMER CARE BUDGET GUIDELINES

How much is our budget allotment for Customer Care?

High School: \$2000
Middle School: \$1500
Elementary School: \$1000

What can we spend our Customer Care funds on?

These funds may be used to keep the morale of the staff up by any legal means necessary other than food (199-XX-6497) or gift cards. We always recommend Tools of the Trade when providing incentives to staff.

How much can we spend per staff member?

In accordance with our guidelines, incentives must be kept at a value ≤\$25

Does this include Staff Awards?

Yes. However, staff awards can - but do not have to - come out of a customer care account.

Does this include Staff T-shirts?

Yes. However, staff t-shirts can be paid out of Customer Care or a 461 account..

Can I do a budget transfer into my Customer Care account?

No. Budget transfers into this account are not allowed, but funds may be transferred out at any time.

FOOD PURCHASES

Budget Codes 199-E-23-6497 or 199-E-13-6497

Prosper ISD is funded by taxpayer dollars and it is our fiduciary responsibility to foster trust and collaboration through sound business practices. Please keep this in mind when purchasing food for your campus/department.

Campuses (and Departments?) may budget up to \$60 per staff member per budget year.

Example: \$60 x 60 staff members = \$3600

This includes but is not limited to:

Food, Candy, Meals, Coffee, Water, Snacks, Working Lunches, Teacher Appreciation Week

**Think of anything edible and/or building/venue rental for a staff outing, etc.*

You may count the following staff in your budgeting total:

- Full Time Professional
- Full Time Non-Professional
- Daytime Custodial

The following staff may NOT be included in your allotment:

- Food Service Staff
- Itinerant / "Floating" Staff
- Part-time/Hourly Staff
- Substitutes
- Student Teachers

**This list is not all-inclusive and may change at any time*

What happens if I go over my allotment?

Any overage has to be covered by the campus activity 461 account.

What happens if we do not have enough funds in our 461 account to cover any overage?

Your principal will need to meet with the CFO.

Can I just do a budget transfer into this account to cover any overage?

Budget transfers into this account will require email documentation prior to any approval.

How much can we spend per meal?

This is left up to Principal discretion. The Business Office will not be tracking the price per meal, just the total spend per year which may not exceed your allotment.

Are signatures/rosters/agendas required when meals are provided?

It is good practice, but not required to be turned in to the Business Office at this time.

Our PTO is donating a meal and/or staff meeting snacks. Does this count towards our food allotment?

No. All donations are above and beyond your budgeted food allotment.

If we provide meals to non-PISD employees, does it come out of our total allotment?

Yes. This would be expensed through the campus food budget code.

If we are going to a conference, does the per diem count against this allotment?

No, that would be coded to 199-xx-6411 for staff travel, not this account.

Does this account roll over if not completely used?

199 funds do not roll year to year.

Can we use 461 funds instead of 199 funds for staff food?

Absolutely. We encourage the use of campus funds to supplement or replace budgeted funds.

What about snacks for kids during testing?

You can utilize a 199-11-6497 account for student snacks such as testing, parent meetings, etc.