

Allen ISD Finance Policies & Procedures Manual 2012 - 2013



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Accounting Department's Procedures

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RECEIVABLES: GENERAL INSTRUCTIONS FOR ALL RECEIVABLES

- All Allen Independent School District (AISD) employees who collect, count, or transport any form of cash must complete the Cash Management Training. Employees new to the district must take this training when they are hired. Campuses will then be on a three year rotation for the training, unless a policy change has been implemented at which time, any employee who handles cash will be required to review the updated version. At the completion of training, a Cash Management Acknowledgement Form is to be printed, signed, and submitted to the program or campus supervisor. These forms are kept in a file on the campus or in the department.
- The district will provide safes/vaults for all campuses and locking bank bags for selected programs.
- All receivables in the form of cash or checks will be deposited within 3 business days.
- All funds collected will be recorded on pre-numbered triplicate deposit slips assigned by the accounting department.
- Endorsement stamps should be used on all checks received by the District. Additional stamps may be requested from the accounting department.
- Each deposit slip must contain a description of the received funds which indicates clearly the detail and type of revenue with the appropriate revenue code. Back up for the detail must be stapled to the yellow copy of the deposit ticket before sending the deposit to the bank.
- Armored Car service will be used for all campuses and remote facility programs such as Kids Club, Student Nutrition and Athletics when transporting deposits to and from the local bank depository.
- All receivables are recorded in the Allen ISD General Ledger by Cash Receipt or Journal Entry by the Accounting Department.

Receivables which Require Billing by Allen ISD

- Appropriate records must be kept detailing the reason for the billing and the process used to generate the amount to be billed. These records may be kept in the department generating the invoice, but must be available for audit.

Accounting Department's Procedures

Receivables continued...

Community Education:

- Money for registrations (events, classes, or camps) is collected in a number of ways. Attendees can register online and pay with credit card, phone in registrations and pay with credit card, or register in person and pay with credit card, cash or check.
- There are no billing procedures as attendees must pay upon registration.
- When Com Ed contracts for class providers (i.e., Abrakadoodle) the program administrator negotiates a 25/75 split with the performer/instructor. Com Ed collects the registration fees and then at the end of a session of classes, the provider bills Com Ed for 75 % of the fees collected. Entertainers hired for the concert series provide a contract (with a pre-set rate).

Kids Club After-School Program:

- Kids Club tuition is paid monthly.
- Monthly statements are mailed to parents.
- Tuition may be paid on line at the web store or at the campus in the form of check or money order. Cash is not preferred, however is accepted in some cases.
- Kids Club coordinators stamp the back of each check and fill out a deposit slip. Tuition is locked up at the end of each day in a locking bag and in the campus safe Deposits are delivered to the Kids Club office each Friday.
- Tuition is then entered into the Kids Care Software program and then deposited into the bank in a timely manner (within 3 days of receipt).
- Dunbar Armored Car Service picks up deposits from Kids Club office twice a week and delivers to the local bank depository.

Athletic Events:

Football Ticket Sales: (Season tickets and weekly game sales)

- Revenue from season ticket sales is deposited into the General Revenue account once or twice weekly depending on amount received.
- Revenue from pre game ticket sales for varsity football games is deposited into the General Revenue account on Friday following the close of daily ticket sales which are conducted Monday-Friday.
- Documentation of the deposit is sent to accounting and a copy is kept in the athletic office in individual files set up for each game.
- For away games, a ticket reconciliation sheet and a copy of the deposit slip are returned to the home ticket office for their verification of game/gate sales.
- All deposits are transported via Dunbar Armored Car Service.

Accounting Department's Procedures

Receivables Athletics continued...

Game Day Procedures: (Varsity Football)

- A “change/coin” request is issued to Dunbar Armored Security on Wednesday to have the correct amount in certain denominations needed to set up cash boxes for the home and visitor’s ticket booths.
- On game day, five cash boxes are set up with ticket sale sheets and a lockable bank bag. The bank bag number is listed on the ticket sales sheet to aid in the reconciliation of that box on Monday. At the home ticket booth, three boxes are set up with the remaining two boxes issued to the visitors’ ticket booth. At half-time, the game manager (AISD athletic employee) accompanied by an Allen Police Officer retrieve two boxes from the home ticket booth and one box from the visitors’ booth and the money from each box is placed in the corresponding bank bag and taken to the night deposit drop at American National Bank. At all times, the game manager is accompanied by an Allen police officer when either picking up or transporting the money to the bank. At mid-point of the fourth quarter, the remaining ticket boxes are retrieved and same procedure is followed to transport the money to American National Bank.

Other Sports Ticket Sales:

- AISD does not pre-sell tickets for any other athletic game with the exception of varsity football.
- Tickets for all other sports are sold at the “door” or “gate”. Ticket boxes are set up in the same manner as varsity football with tickets, a ticket reconciliation sheet and lockable bank bag. Following the close of tickets sales, the game manager places the night’s receipts in the lockable bank bag and deposits the bank bag into the night deposit drop at American National Bank. The bank bag key is then given to the athletic office along with the paperwork on the next day. Dunbar will then pick up the bank bag from American National Bank and return it to the athletic office for processing.

Accounting Department's Procedures

Receivables Athletics continued...

Summer Sports Camps:

- The majority of Summer Camp enrollments are processed through the AISD Web Store and paid for using a credit or debit card. Athletics is able to track sales through the site.
- The remaining enrollments are received either in person or via the U.S. mail. Those payments are either in checks or cash. Deposits are made twice a week or as volume warrants via Dunbar Armored Car Service. Copies of all cash and check deposits are kept on file in the athletic office with the original going to the bank and a copy going to the accounting department.
- The campers receive a camp T-shirt as part of their registration so no additional money is exchanged for the shirts.

T-Shirt and Spirit Wear Sales:

- Acceptable forms of payment for T-shirt and spirit wear items are cash or check only. Deposits are made twice weekly or more if warranted. All deposits are picked up by Dunbar and transported to American National Bank.
- All deposit slips are coded with the proper budget code for the particular item being sold.
- Invoices for shirts and spirit wear are then processed as received.

Tournament Fees:

- Many of the tournaments are hosted by booster clubs. For those tournaments, all entry fees received are given to the booster club representative to help pay for tournament expenses including trophies and officials' fees.
- Following the conclusion of the tournament, the booster club then tallies the officials' pay sheets and a check is issued by the booster club and deposited into the district's 6219 account. After allowing for sufficient time for the money to be entered into Skyward, the athletic office then processes payment requests for the officials.
- All other tournament entry fees are deposited into a special tournament account as established by the accounting department.
- For entry fees into tournaments hosted by other schools, the head coach will fill out an Entry Fee Request Form and attach a copy of the tournament information sheet and submit to the athletic secretary for payment.

Accounting Department's Procedures

Receivables Athletics continued...Facility Rentals...recording cash

Officials' Payments:

- All payments to officials are processed through the athletic department.
- At each athletic event, officials are required to fill out a pay sheet listing their name, social security number, address and phone number. If their association requires mileage reimbursement, the pay sheet provides a space for the official to list his/her round trip mileage. The mileage reimbursement is then included with their game fee. Game fees and mileage are based on either the UIL scale for all varsity games or the associations' guidelines as provided to the athletic department. Each year, new guidelines are provided by the associations allowing for increases in fees and mileage reimbursement.
- Payments to officials are handled in a timely manner and are usually processed the week following the event worked.

Athletics Conclusion:

District guidelines are strictly adhered to when either collecting money or dispersing funds. Copies of all transactions are kept on file in the athletic office. In addition, spreadsheets are maintained showing deposits and expenditures.

Facility Rentals:

- A request for renting any Allen ISD facility is sent to the Facility Scheduler Specialist at the district offices.
- Specialist confirms availability and negotiates fees which are predetermined by the Superintendent.
- On a quarterly basis, Specialist process invoices for payment.
- Deposits are taken to the accounting clerk.
- Deposits are made in a timely manner (within 3 days of receipt).

Recording Cash Receipts to General Ledger

- The local bank depository notifies the Allen ISD Accounting Department of all deposits by sending a teller stamped yellow copy of all deposit tickets in addition to making all banking transactions available for viewing on line.
- Upon receipt of the stamped copy of the deposit ticket, an Accounting Clerk in the Accounting Department is responsible for entering those receipts into the General Ledger.

Accounting Department's Procedures

Recording Cash Receipts to GL continued...

- Using Skyward, these receipts are recorded under “Account Management”, “General Input”, and then “Cash Receipts”.
- A Batch Number is created using the initials of the employee entering the deposit and the date. Ex: “DH0228”. If more than one batch is created on the same day, the Batch number increases incrementally as follows: “DH0228A”, “DH0228B”, etc.
- A Batch of Bank Deposit Cash Receipts consists of deposit tickets organized in the following manner:
 - Date
 - Fund
 - School or Program alphabetized in the order of elementary, middle school, high school, and district program.
- The line items for each entry in the Cash Receipts include:
 - Date of the teller stamp on the deposit ticket
 - School/Program
 - Type of Revenue and Revenue Code
 - Deposit Ticket Number
- After entering all information for a single batch, the totals are double checked, and the batch is updated making the posting date reflect the same date as the teller stamp.
- Investment Maturity Deposits, ACH postings, and NSF recordings (chargebacks), are also recorded in the General Ledger through the Cash Receipts option in Skyward. Batches for these types of receipts are organized by date, type, and fund accordingly. All posting dates should reflect the date in which the payment posted to the local bank depository.
- All Cash Receipts are printed and filed in date order to remain readily available for monthly bank reconciliations.

Recording Journal Entries to General Ledger

Journal Entries can be made in the Allen ISD General Ledger for any of the following reasons:

- Correcting Entry
- Accrual of revenue or expense
- Reclassifying expense or revenue
- Detailing single transaction payments/receivables which are charged/credited to multiple account codes
- Using Skyward, these entries are recorded under “Account Management”, “General Input”, and then “Journal Entries”.

Accounting Department's Procedures

Recording Journal Entries to GL continued...Accounts Payable

- A Batch Number is created using the initials of the employee entering the deposit and the date. Ex: "DH0228". If more than one batch is created on the same day, the Batch number increases incrementally as follows: "DH0228A", "DH0228B", etc.
- Each line item in the batch will contain detail of the entry such as date, program/school, type of entry, and reason for the entry.
- Each JE Batch must have supporting documents which justify the necessity of the entry.
- JE's are created by the Accounting Staff as a WIP (work in progress), a copy of the WIP is printed, paper clipped to the supporting documents, and then taken to the Director of Accounting for review.
- Once the Director of Accounting indicates approval by initialing the WIP copy, the accounting employee who created the JE, then processes the Batch Update in Skyward recording transactions to the General Ledger.
- All Journal Entries are printed and filed in order to remain readily available for monthly bank reconciliations.

Accounts Payable

- Allen ISD utilizes the Skyward software program to process requests for purchases, approval of requests, and payments of received materials.
- Each program/campus secretary prepares requisitions for purchases.
- The budget manager for the program/campus approves the request.
- Once approved by the budget manager, the request then receives a final approval from the Director of Purchasing.
- The Purchase order is then forwarded to the vendor for order placement.
- Upon receipt of the order, the program/campus secretary verifies shipment and receives the PO in the skyward system.
- Upon receipt of invoice, the Accounts Payable Clerk pays the invoice after confirming receipt in the skyward system.

Accounting Department's Procedures

Accounts Payable-Paying Invoices

Instructions for Paying Invoices with PO Numbers using Skyward

- From the main menu in Skyward: select “AP” then “Invoices”
- Click on “ADD” and hit enter. The invoice screen will come up. At the top of the page key in PO number and hit enter. When the vender comes up make sure that it is the correct one and the address is the correct “remit to” address. If the remit address is not correct click on the arrow and check the list for the appropriate one. If the correct address does not appear in Skyward, take invoice to Linda Parker in the Purchasing Dept. She will add the vendor remittance address.
- Tab to the invoice field and key in invoice number. If the invoice does not have a number, use the date of the invoice. Tab down to the “Batch #” field and key in your batch number. Batch number should be employee’s first and last initial and the date. i.e. “rm0821”.
- Tab to the date field and key in the date on the invoice. The “Due Date” defaults to the current date do not change.
- The Bank Cash Acct:” is American National Bank: FC.
- The Layout field indicates to which category the PO was set up.
 - NMA—Open PO; YMA—regular PO; YDQ—Inventory
- The Account/Stub field should be set to “No”. The Fiscal Year should be set to the current year. With the exception of year end when you will have to make sure you are paying in the correct year.
- Check Type can be set to Regular or Manual.
 - Regular is for the weekly check run.
 - Manual is the option for printing a single check.
- The Check # field will be empty until the checks are run. Do not change any of these fields with the exception of the fiscal year date at year end.
- PO Amount field indicates encumbered funds established on the PO.
- The Invoice amount can be manually changed for PO’s.

Accounting Department's Procedures

Accounts Payable –Instructions for paying Invoices with PO #continued...

- If the invoice is a regular PO, click on “Select from PO” and select the item to pay listed on the invoice. If line item totals on the invoice are different from the po line item total, click on the “Unit Cost” column and change the amount to pay.
- Check to make sure the total matches the invoice total.
- Click on “Bld Invoice” then “close”.
- Click on the liquidation field. If the PO is paid in full close the PO by clicking on “Fully Received”.
- Click on “pay again” and repeat process for the next invoice.
- Open PO’s are paid in the same manner as above, except: key in the amount on the invoice in the “Invoice Amt” field. Then click on the pay again button.
- After paying 30 invoices run a tape and balance to the “Total Count”.
- Click on the “?” mark on right side of page.
- Click on Total Count and it indicates the total of all you have paid. After making sure to balance to your tape, close and do a batch update. Save the tape.
- After doing batch update you can start on the next 30 or so invoices.
- To do a batch update, click on “Batch Update” and put in the batch number, ie “rmzzz”
- Tab over and key in batch number followed by zzz. i.e. “rmzzz”.
- Hit “Run” and check total to balance to your tape. Once balanced, save and close.
- Before Check Run add all tape totals to balance to the check run total.

Important Note:

All invoices are to be paid within 30 days by state law. All Invoices are date stamped when they arrive in the Accounting Department and then again when Paid.

All Checks are signature stamped by President and Treasurer of Allen ISD Board of Directors upon printing.

Accounting Department's Procedures

Accounts Payable-Direct Pays

Direct Pay Procedures

Some purchases require direct payment in the form of a check instead of utilizing the PO system. Below is a chart listing examples of when a direct payment would be used vs. a purchase order:

	PO	DP
Athletic supplies	X	
Books	X	
Computers and peripheral equipment	X	
Contracts and service agreements	X	
Furniture and equipment	X	
Incentives (student and employee)	X	
Magazines and library orders	X	
Maintenance supplies and materials	X	
Office supplies	X	
Paper supplies (forms, envelopes)	X	
Printing from outside sources	X	
Software	X	
Tests	X	
Uniforms / T-shirts / Costumes	X	
Advances (postage, catering, field trips)		X
Consulting services		X
Contract services		X
Fees / Dues (membership, registration)		X
Lodging/hotels		X
Maintenance and repair services (labor)	X	X
Newspaper advertisements		X
Petty cash		X
Postage		X
Purchases from closed PO		X
Refunds		X
Reimbursements		X
Subscriptions (new and renewals)		X
Travel (mileage, meals, advances, tolls, etc.)		X
Vehicle rentals	X	

Accounting Department's Procedures

Accounts Payable-Direct Pays continued

Instructions for Secretaries on creating direct pay in skyward:

- For a check to print in the same week it is requested, the Approved DP Requisition must be received in Accounting by 4:30 pm Tuesday.
- To create a DP, access the Purchasing screen in Skyward and enter all necessary information in the Requisition Sub Category.
- Please note: All Checks will be mailed to the Payee, unless otherwise indicated. To have a check returned to you, please place your campus name in the "Ship To" field.
- After the Supervisor has approved the requisition in Skyward, paperclip the DP and the backup together. If a copy of the invoice needs to be sent with the check, please include the extra copy with the Approved Requisition DP when it is submitted to accounting for processing. Registrations should always include an extra copy of the registration form.
- Please submit all original paperwork with the requisition to the Accounting Department and keep a copy for your records.

Instructions for Printing Checks Using Skyward:

- Allen ISD Accounts Payable Clerks are responsible for creating and printing checks using Skyward.
- An Accountant is responsible for transferring funds from the Allen ISD Investment Accounts to the local bank depository in order to cover the dollar amounts of the Check Runs.
- An Accounting Specialist is responsible for recording the Investment Withdrawal and subsequent deposits to the local bank depository in the General Ledger using Skyward.

Accounting Department's Procedures

Accounts Payable-Creating Checks in Skyward

To Create Checks:

- From the menu screen in Skyward, select “AP”, then “Check Proc”.
- Click on “Check Reg”.
- Key in “FC” for the bank and then key in the batch range “from” & “to” using your initial, i.e. “R-Rzzz”. If need arises to void a check, the batch number should be “r-rvzz”
- The check number is defaulted from the last check run, but verify to make sure the check number is correct. (Records of the current check numbers are kept in the drawer of the hutch in the reception area.)
- Add tape totals from daily batches and make sure you balance. Go to the last page of the check report and check the balance to your tape total.
- Do a Save
- Click on Check Summary and print out copies. This will also print out a list of the checks with vendor names and amount paid on the checks. “Save”
- Click on Vouchers and print out copies. Select printer J2 to print vouchers. “Save”
- Click on "Print Checks". Put in password. Put checks in printer face up with the pink end of check towards the front of drawer.
- Click on “Print” to print the checks. Select printer J4. Then print all.
- Once all checks have printed write on the Check Summary copy the check numbers “from” & “to”. i.e. “288198-289128”.
- Make a list of all “vendor voids” on the Check Summary. And to the right of the page write any voids that were done. Give check summary to Accountant responsible for Check Runs.
- Write the check numbers you printed on the tablet in the drawer of the hutch in the reception area.
- Fold and stuff checks using the machine in the file room, put them in the locked cabinet in the file room until Friday. Checks are mailed out each Friday afternoon.

Accounting Department's Procedures

Accounts Payable-Covering Check Runs

To Withdraw Funds from the Investment Accounts:

- The Accountant responsible for Check Runs generates a spreadsheet indicating which fund(s) will be used to cover the total(s) of the checks processed.
- Once the total for each investment fund is created, the Accountant then generates withdrawal transactions from the appropriate Investment Funds to be deposited in the local bank depository.
- After recording the completed withdrawal transaction in the current fiscal year Investment Worksheets on the Accounting Share Drive, the Accountant prepares an Investment Maturity Form for the Accounting Specialist.

To Record the Investment Withdrawal in the General Ledger:

- Upon receipt of the Investment Maturity Forms for Check Runs, the Accounting Specialist creates a Cash Receipt in Skyward in order to record the transactions in the General Ledger.
- Printed copies of all Cash Receipts are filed for later use by the Accountant responsible for Monthly Bank Reconciliations.

Accounting Department's Procedures

Activity Funds

ACTIVITY FUNDS: GENERAL PROCEDURES:

Activity Funds are managed at the campus level, but audited by the Accounting Director in the Accounting Department. Principals are held responsible for the accuracy and integrity of the bookkeeping for these accounts. A procedure manual was developed to support the campus secretary, principal, and group sponsor in managing these funds.

- At the beginning of each school year, the accounting department meets with campus secretaries and sponsors to review all responsibilities and procedures for activity funds. Campus secretaries are responsible for maintaining records of each sponsor completing the cash management course and for signing the faculty sponsor contract.
- Throughout the year, the Accounting Specialist receives all applications for fund raisers and reviews for principal's approval, determines if it is a taxable sale, and that all state guidelines are being followed. The Accounting Specialist signs the application form and returns it to the campus secretary. A book is kept in the Accounting Office detailing all fund raising activities for the school year as well as a spreadsheet on the Accounting Department's share drive. Upon 15 days of completion of the fund raiser, accounting must receive a fund raiser project report from the campus which outlines the details and transactions for the event. This report is kept with the copies of approved fund raiser application.
- The Accounting Director also periodically runs reports to check balances of Activity Funds and runs detail reports to look for any integrity issues for these funds. Communication is maintained with the campus secretary and the sponsor of clubs should any questions arise.

On the following pages, find samples of the Contract for Faculty Sponsor and the Activity Funds Guidelines Manual which is given to each sponsor at the beginning of the school year.

Accounting Department's Procedures

Activity Funds

**Contractual Agreement for Faculty Sponsors
of Allen ISD Student Groups**

The purpose of the raising and expending of funds by student groups is for the direct benefit of the students. Fund raising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The school as trustee will hold money raised by student groups and organizations. The faculty sponsor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed by club accounts.

I hereby acknowledge that I have read the Activity Funds Guidelines and that I am responsible for complying with it. In particular, I acknowledge that:

1. All fund raising activities will be approved in advance by the Principal and the Accounting Office by completing and turning in an Application for Fund Raising Project form.
2. I am responsible both for safeguarding and accounting for funds received from or on behalf of the students.
3. Student activity money will be turned in to the office daily in the same form in which it was received.
4. At the completion of all fundraisers, the Fund Raising Project Report will be completed and submitted to the principal and the Accounting Office for approval.
5. All purchases made on behalf of the student organization will be made by check and approved in advance by the principal. These purchases will be approved by the student board in writing prior to the expense.
6. I will maintain a positive balance in my organization account at all times.

I understand that I will be held responsible for any student activity fund entrusted to me and that I will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures.

Signature

Date

Student Club or Organization

Campus

Accounting Department's Procedures

Activity Funds

TYPES OF ACTIVITY FUNDS

- ◆ **Student Activity Funds (SAF):** The account numbers are in the 865 series. These are funds that the school holds in trust for the student groups. The money does **not** belong to the campus. To be eligible for a SAF account, the group/club must be a bona fide club approved by the campus principal and the students in the SAF organization determine how the money is spent. The club must have minutes recorded showing the student board approval of expenses/transactions.

- ◆ **Campus Activity Funds (CAF):** The account numbers are in the 461 series. These are funds that belong to the campus.

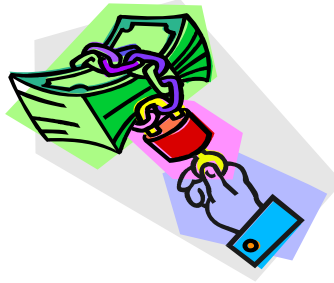
Please be aware that Floor amendment number 9 was added to HB3646 during the 81st Legislative Session regarding the use of campus discretionary funds, beginning with the 2009-10 school year. This amendment has now become part of our local policy CFD(LOCAL). The bill defines campus discretionary funds as money raised at a public school campus through vending machines or other sources specifically associated with that campus. The funds can only be used to:

- (1) Directly benefit the general welfare and educational development and morale of students enrolled at a campus or*
- (2) Provide professional development for campus educators including teachers, administrators, counselors and librarians.*

*Please use your **own good judgment** regarding use of these funds to make sure that utilization of the funds fits into the allowable criteria as outlined above.*

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CASH MANAGEMENT

SECTION 1: GENERAL INFORMATION

- ◆ All Allen Independent School District (AISD) employees who collect, count, or transport any form of cash must complete the on-line Cash Management Training on a three year rotation. At the completion of training, a Cash Management Acknowledgement Form is to be printed, signed, and submitted to the Campus Secretary/Budget Manager. Staff development credit of 30 minutes will be available for this training. **Campus Secretaries/Budget Managers are responsible to inform the Accounting Specialist in the Accounting Department regarding all current sponsor positions and the status of completed training.**
- ◆ Cash is any form of currency including checks, coins, and bills.
- ◆ The district will provide safes/vaults for all campuses.
- ◆ Campus Activity Funds are the responsibility of the campus; therefore, accurate accounting records must be kept. Such records should include spreadsheets with logs of the deposits and expenses as they occur, copies of the deposit slips, and/or copies of the DP or PO to support the expenses, and copies of quarterly detail reports from Skyward. These can be obtained from the Campus Secretary.
- ◆ Campuses, clubs, and/or organizations are not to establish their own bank accounts. (Booster Clubs and PTA's are separate entities from AISD; therefore, they must have separate accounts under their own taxpayer ID number.)
- ◆ Funds collected for third party organizations such as the PTA should not be counted. These types of collections are to be placed directly into an envelope, sealed, and turned over to the organization.

SECTION 2: RECEIVING CASH

- ◆ For control purposes there must be two adults involved in the collecting and depositing of cash. These adults must initial all forms.
- ◆ **Students are not allowed to count or reconcile cash.**
- ◆ All money collected will be deposited into the SAF/CAF account within 3 business days. Money is not to be held and spent on expenses; all disbursements must be made with a check.

SECTION 2: RECEIVING CASH (CONTINUED)

- ◆ All money collected must be submitted in the same form as collected. A staff member is not to substitute his/her personal check for cash collected. No personal checks are to be cashed from the funds collected.
- ◆ All funds received should be logged by the teacher/sponsor on the **AISD Deposit List Form***. The employee will keep one copy and turn in one copy to the secretary/budget manager with the funds for deposit.
- ◆ Volunteers are allowed to collect money only under the supervision of the teacher/sponsor.
- ◆ All funds collected should be supported with a clear description of their purpose.
- ◆ A receipt should be given or a detailed log maintained when the amount equals or exceeds \$10.00.
- ◆ Small sales transactions such as charges or fines (ex: library fines, pencil sales, etc.) can accumulate up to \$25.00 and then be turned into the secretary.
- ◆ Post dated checks will not be accepted.
- ◆ All checks must have a valid Drivers License number on them.
- ◆ Coins do not need to be rolled. However, it is preferable for coins to be divided into reasonable increments. All foreign currency or objects should be removed.
- ◆ Sponsors/Secretaries are not to take money home or keep it unsecured in classrooms/offices after hours. All collections should be deposited with the Campus Secretary each day as funds are collected.
- ◆ In the event a sponsor cannot prepare the funds for deposit, then the money should be counted by the sponsor, secured in a bag or large envelope and given to the Campus Secretary/Budget Manager to store in the safe/vault.
- ◆ Under no circumstances should a student carry cash to the office.

SECTION 3: RECEIPTING OF CASH

- ◆ Funds must be counted by the employee and submitted to the secretary or campus designee with a signed and initialed copy of the **AISD Deposit List Form***.
- ◆ All funds received in the office should be recorded on the **AISD Cash Log Form***.
- ◆ Upon receipt of a deposit, it will be confirmed by the secretary/budget manager. If a discrepancy is found, then the secretary/budget manager and employee will re-count the funds together.
- ◆ All Petty Cash reimbursements must be documented with a Petty Cash Receipt and cannot exceed \$25 for a single reimbursement. The Campus Secretary must obtain the original receipt for all petty cash reimbursements.

SECTION 4: DEPOSIT OF FUNDS

- ◆ All money collected by the secretary will be recorded on pre-numbered triplicate deposit slips assigned by the accounting department.
- ◆ A copy of the deposit list form and a detailed listing of checks must be attached to the yellow slip of the deposit.
- ◆ Endorsement stamps should be used on all checks received by the District. Additional stamps may be requested from the accounting department.
- ◆ All checks received should be endorsed daily.
- ◆ Deposit books and endorsement stamps must be kept in the locked safe/vault.
- ◆ All funds collected should be deposited within three (3) days of the date received.
- ◆ An armored car service will pick up deposits from each campus on scheduled days. Undeposited funds at the end of the week should be kept to a minimum. All funds must be deposited before a holiday.
- ◆ All cash remaining at the end of the school year must be deposited before the campus closes for summer. This includes Petty Cash Funds.
- ◆ The Campus Secretary will not co-mingle account codes on deposit slips. Only one code per deposit. (The exception being sales tax.)

SECTION 5: PETTY CASH

- ◆ All Petty Cash will be recorded with a DP issued to the name of the employee responsible for the management of that petty cash.
- ◆ In the event that a Campus Secretary/Budget Manager changes mid school year, the outgoing secretary/manager must turn in an EOY Reconciliation and any remaining cash to the Accounting Specialist before leaving. The incoming secretary must then request a new DP for petty cash in his/her name.
- ◆ Clubs may receive petty cash only for change money for an event. The request must be made with the sponsor's name and clearly noted as "change funds for _____ event". At the conclusion of the event, the sponsor must make a deposit equal to the petty cash request and clearly indicate on the deposit slip "return of petty cash/change fund".
- ◆ Petty cash for the campus must be reconciled monthly using the **Petty Cash Reconciliation Report***. The report must be sent to the District Account Specialist along with a DP requesting reimbursement of funds expended.
- ◆ At the end of each school year, the Campus Secretary must bring the final Petty Cash Reconciliation report along with any remaining cash to the Account Specialist in the Accounting Department. The report and cash will be verified by the District Account Specialist for accuracy before the Campus Secretary leaves for summer vacation.
- ◆ Under no circumstances should a club keep petty cash. All transactions must be handled with PO's and DP's.
- ◆ Reimbursements from petty cash are limited to \$25 per incident.



CLUB ACTIVITY DETAIL BOOK

- ◆ A Club Activity Detail Book must be maintained by each SAF & CAF account sponsor. This book serves the function as an audit/records book. It is used to keep chronological record of all account activity: deposits, disbursements, transfers, applications for fund raisers, and fund raising project reports, etc.
- ◆ Everything that affects the account must be recorded in the Activity Detail Book and the book must be given to the Campus Secretary/Budget Manager at the end of each school year. The Campus Secretary/Budget Manager will reissue the book at the start of each school year with a current Skyward Detail Report listing the balance of the funds.
- ◆ The Club Activity Detail Book should keep a spreadsheet with a running balance as each transaction is recorded. Please keep a copy of all deposits, receipts, DP's, PO's, invoices, Requests for Fund Raisers, and Fund Raiser Reports in this book.
- ◆ The sponsor is responsible for maintaining all records for the SAF & CAF. Once every quarter, the Campus Secretary/Budget Manager should issue a detail Skyward report to each SAF & CAF Sponsor. The sponsor should then review for discrepancies and report any discrepancies to the Campus Secretary/Budget Manager. Samples of discrepancies may include:
 - ✓ Deposits recorded in the Club Activity Detail Book but not posted on the Skyward Detail Report. Sometimes a keying error may have occurred during the recording of deposits.
 - ✓ Adjustments posted on the Detail Report but not entered in the Club Activity Detail Book (deductions for non-sufficient funds (NSF) checks, additions for recovered NSF checks, transfers, etc.). The sponsor must record these in their book.
 - ✓ Errors made by the Secretary or Accounting Office when entering data into the system. Check with the Secretary to ensure that the necessary corrections have been or will be made. These should then appear as correcting journal entries on your next report.
- ◆ The Campus Secretary/Budget Manager should be consulted if assistance is needed, or if there are unexplained discrepancies requiring research.



PAYMENTS FROM ACTIVITY FUNDS

- ◆ When requesting a Direct Payment for services or reimbursements please follow the guidelines that your campus administrator requires. Each Campus has the discretion to create requisition and purchase order request forms. Remember, the Secretary/Budget Manager cannot forward those requests to the accounting department without properly completed forms and supporting documentation. Acceptable documentation includes vendors' original invoices and/or detailed sales receipts or cash register tapes. Balance due statements, copies, and credit card slips are not acceptable because these items do not provide appropriate detail.
- ◆ It would be helpful to the Campus Secretary/Budget Manager if the sponsor prepares a disbursement in the following manner:
 - ✓ tape numerous receipts on a paper and be careful to keep the tape on the edges of the receipts
 - ✓ circle the total of each receipt with ink pen; do not highlight
 - ✓ prepare a calculator tape showing the individual amounts and totaling to the amount requested for reimbursement.
- ◆ The Campus Secretary can process disbursements from a student activity fund account with a negative balance with permission from the Principal. In such cases, approval should be given only if:
 - ✓ The sponsor has an activity planned which will produce funds to cover the deficit, or
 - ✓ The Principal understands that if the fundraiser does not produce sufficient income, the deficit would then be charged back to the Campus Activity Funds.
- ◆ All payments are to be made by check. No payments should be made with cash before it is deposited into the SAF/CAF account.

PAYMENTS FOR CONTRACTED SERVICES

- ◆ Teachers/sponsors are responsible for communicating with the Campus Secretary/Budget Manager before committing to any contracted service. The Campus Secretary/Budget Manager will determine if a contract is required, and if the vendor is active on the approved vendor list.

PAYMENTS FOR CONTRACTED SERVICES (continued)

- ◆ Payments for contracted services must be reported to the IRS annually. Expenditures classified as 'Contracted Services' include but are not limited to:
 - ✓ Catering/banquet services (Outside of AISD Student Nutrition)
 - ✓ Rentals: cars, vans, buses, costumes, facilities, machines, pagers, etc.
 - ✓ Presenters/Performers (includes disc jockeys, seminar and workshop speakers, dance clinic assistants, etc.)
 - ✓ Custom services: monogramming, sewing, choreography, engraving, custom T-shirts, T-shirt printing, and screen-printing, etc.
- ◆ Lodging, transportation, meals and miscellaneous costs associated with travel for individuals performing a service must be included in their fee and treated as a contracted service.
- ◆ It is extremely important that all contracted services are approved vendors.
- ◆ All payments for contracted services should be paid directly to the vendor.

ACCOUNT CODE CORRECTIONS OR CHANGES

- ◆ An **Account Code Correction or Change Form*** should be completed and signed by the sponsors/managers of each account if the correction or change is between campuses or departments. **Back-up documentation is required.** The sponsors shall record the transaction in their books and update their account balances. The **Account Code Correction or Change Form** should be sent to the Campus Secretary/Budget Manager and to the Accounting Specialist in the Accounting Department.
- ◆ The District Accounting Specialist makes an adjusting journal entry to record the transferring of funds.
- ◆ All **Account Code Corrections or Changes** will be processed after the services or expenses have occurred.

Non-Sufficient Fund Checks (NSF)

- ◆ Allen ISD uses an outside company to collect for NSF checks. The company notifies the NSF check writer requesting remittance of the amount owed plus a service fee of \$30. NSF reimbursements are paid directly to the outside collection company and **should not** be paid directly to AISD.
- ◆ The District Accounting Specialist will make an adjusting journal entry to deduct the non-sufficient funds from the Principal's Discretionary 461 account.
- ◆ If funds for the NSF check are collected, then the District Accounting Specialist will record the positive transaction in the Principal's Discretionary 461 account.

CHECK ACCEPTANCE POLICY

- ◆ Our school district has established the following policy for accepting checks and collecting bad checks: For a check to be an acceptable form of payment it must include your full name, current address (no PO Box), telephone number and driver’s license number with state. **When paying by check, you authorize the recovery of unpaid checks and the recovery of the state allowed fee by means of electronic re-presentation.**

TAX-FREE PURCHASES

- ◆ Most items purchased for the school’s use are exempt from sales tax. A Texas Sales and Use Tax Exemption Certificate are presented to the vendor in order to qualify for a tax exemption. The Tax Exemption Certificate is available in the Document Library.
- ◆ The Campus Secretary/Budget Manager cannot pay sales tax to a vendor, or reimburse an individual for sales tax paid if the district is not required to pay tax on that type of item.
- ◆ Sales tax must be paid on personal items bought through the Sunshine Funds. These items might include flowers, gifts, etc.
- ◆ Sales tax on meals for athletic teams, bands, etc. is exempt only if the school contracts for the meal and the meal is paid for by the school.
- ◆ School districts are exempt from the state portion of hotel tax. A Texas Hotel Occupancy Tax Exemption Certificate must be submitted to the hotel. We are required to pay the local taxes; reimbursement is available for the local taxes.
- ◆ When renting vehicles, CAF groups are to use the district car rental vendors. It is recommended that SAF groups use the approved vendors for protection purposes-liability insurance is included in the negotiated rates with these vendors.

Tax-Exempt Sales

The following items are automatically exempt from sales tax:
Ad Sales – in yearbooks, athletic programs, newspapers, posters
Admission – athletic events, dances, dance performances, drama and musical performances
Admission – summer camps, clinics, workshops, Prom, Homecoming
Admission - tournament fees, academic competition fees, banquet fees
Discount/Entertainment cards and books
Facility rentals for school groups
Food items sold during fundraisers
Magazine subscriptions greater than six months
Parking permits
Rental Repairs – instruments
Services- car wash
T-Shirts – Campus owned (class / staff)

SALES

Taxable Sales

- ◆ Sales tax must be collected on items purchased by the school and resold to individuals, as it then becomes their personal property.
- ◆ Sales tax must be collected on items sold as a fund raiser or when the cost of the item is being increased for resale.
- ◆ Sales tax is currently 8.25%, and must be remitted to the Comptroller by AISD on a monthly basis.
- ◆ Each deposit for taxable sales must list the total sales revenue and the total tax collected on the deposit slip.
- ◆ Sales tax can be computed by adding it to the cost of the item or by including it in the selling price.

For sales where the tax is included in the sales price the sales tax is calculated in the following manner:

1. Total sales divided by 1.0825 $\$100.00/1.0825 = \92.38
2. Total sales subtracted from the above answer
 $\$100.00 - \$92.38 = \$7.62$
3. \$7.62 is the amount of the sales tax payable
4. To check your answer, multiply the net sales by .0825
 $\$92.38 \times .0825 = \7.62

- ◆ Always list your sales tax on the deposit slip with the appropriate code for sales tax.

TAXABLE SALES EXAMPLES

Agenda books		Musical supplies - recorders, reeds,etc
Agricultural sales		Orchestra Equipment, supplies, patches
Art - supplies and works of art		Parts - career & technology classes
Artistic - CDs, tapes, videos		Plants – holiday greenery and poinsettias
Athletic - equipment and uniforms		Rentals - equipment of any kind
Auction items sold		Rentals - uniforms of any kind
Automotive – parts and supplies		
Band - equipment, supplies, patches, badges, uniforms		Repairs to tangible personal property (i.e., computer repair)
Book Fairs – all books sold		Rings and other school jewelry
Books – covers, workbooks, vocabulary, library, author (when we are the seller)		Rummage and garage sales
Brochure items		Safety supplies
Calculators		School publications - athletic programs, posters
Calendars		School publications - literary books
Candles-Direct Sales Only		School publications - sheet music
Clothing – school, club, class		School store - all items (except food)
Computer - supplies, mouse pads, charge to print		Science - science kits, boards, supplies
Copies, printing, laminating charges		Spirit items
Cups - glass, plastic, paper		Stadium seats
Decals		Supplies - any sold to students
Drafting – supplies		T Shirts (not owned by school district)
Flowers - roses, carnations, arrangements		Uniforms - any item which becomes the student’s personal property
Handicrafts		Woodworking crafts - entire sale to include parts and labor
Horticulture items		Yard signs
Identification cards – for the fine for a lost ID card		Yearbooks – if not declared tax free day
Magazines – subscriptions less than six months		

Tax-Free Days

- ◆ Each bona-fide student activity account and campus is permitted TWO tax-free sales per CALENDAR year.
- ◆ Advance approval of tax free days is required from the Accounting Specialist in the Accounting Department. Detailed requests (Campus, Organization, Event, and Dates) should be sent via email.
- ◆ A bona-fide club is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business are bona-fide clubs of the school. Groups meeting for classroom instruction or team sports are not categorized as bona-fide clubs and do not qualify for the tax-free day sales.
- ◆ Sales must commence within a 24-hour period. If items are pre-sold, such as yearbooks, then delivery must take place within a 24-hour period. Items sold after the completion of the one-day event are taxable.

FUNDRAISING/SALES ACTIVITIES

- ◆ Fundraising events are required to be pre-approved with the appropriate campus administrator in accordance with campus and district policy.
- ◆ Required form is **FUNDRAISING APPLICATION AND PROJECT REPORT 12-13** located on the document library.
- ◆ An **Application for Fundraising Project** (located on the top of the Fundraising Application and Project Report 12-13) must be completed and signed by the club sponsor, Principal, and the campus Secretary then forwarded to the District Accounting Specialist in the Accounting Department for approval before the event.
- ◆ Once the application has been approved by the district, the original Fundraising Application and Project Report 12-13 will be returned to the Campus Secretary. The Secretary will then forward a copy to the Club Sponsor.
- ◆ Each time funds are deposited from a sales event, the sponsor records the date and amount of the deposit in the Club Sponsor's Book. At the end of the event, the **Fundraiser Project Report** (located on the bottom of the approved Fundraising Application and Project Report) must be completed. If applicable, a copy of a sales summary report shall be attached to the form. The completed **Fundraiser Project Report** must be given to the Accounting Department within 2 weeks of completion of the event. A copy will be made and the original returned to the Campus Secretary. The secretary will forward a copy to the sponsor.
- ◆ All financial records are to be retained for seven years.

NOTE: School organizations cannot hold raffles.

GUIDELINES FOR 461 CAMPUS ACITIVTY ACCOUNT PURCHASES

- ◆ Any accounts in the 461 series are CAF accounts.
- ◆ These are funds that are owned by the school and the school district.
- ◆ The same guidelines as those used for purchases using budgeted funds shall be followed.
- ◆ Purchases of computer hardware and software must be approved in writing by the Technology Department.

The following table is provided as a tool to help CAF sponsors and Principals determine what expenditures are appropriate. The listing is not all-inclusive, but is designed to provide you with a basis for CAF spending. Allowable exceptions must be approved by the Superintendent or his designee.

Appropriate Expenditures	Prohibited Expenditures
Organization or institutional memberships.	Payment of an individual’s organization dues or fees (even if school business related).
School assemblies and field trips.	Reimbursement for luncheons or dinners while attending civic organization’s meetings.
Student body social functions.	Purchase of any GIFT for any organization . Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution.
Awards such as plaques, caps, certificates, in recognition of students, staff, or volunteers for services to the school.	Extravagant or high-priced awards such as watches or other jewelry.
Incentives for student involvement.	Payment of an individual’s personal bills.
Training for staff.	
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies.	Payment of expenses of spouses or other non-employees
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Refreshments and snacks for meetings where the school serves as host for related activities for students, staff, and patrons.	Transfers of funds to the faculty accounts
Award presentations for students, volunteers, or district employees.	Replacement of an individual’s property that was lost, stolen, or damaged on the school or district’s premises or while being used at a school or district function.
Tickets for staff to attend school-related functions when attendance is required by the Principal.	Extra compensation or bonuses to employees, whether it be in the form of cash or gifts.
District approved conference attendance and travel costs for employees.	Abuse of number of appreciation meals furnished to staff.
Refreshments and snacks for teacher in-service and staff meetings. Appropriate items might include pastries, fruit, cookies, and drinks.	Appreciation meals furnished to employees which exceed the reasonable limitations noted.
Business meals for staff.	Any other expenditure prohibited by federal or state law, TEA or Board policy.

TRAVEL

- ◆ Travel expenses for sponsors/teachers who are accompanying their students on a club trip can be paid from the club's account. The use of these funds to reimburse employees shall be subject to all guidelines set forth in the district's travel policy. Minutes from a Board Meeting must be included in the Sponsor Book indicating the students voted and are aware that SAF will be used to cover sponsor costs.
- ◆ Certain advances for student travel are eligible from SAF funds. Receipts for all expenses must be retained and turned into the Campus Secretary/Budget Manager and on to the Accounting Department with the completed travel voucher within ten days of the return date. The Principal will be informed if receipts are not received timely.
- ◆ If the SAF group decides that each student will receive a pre-determined cash allotment, the following should occur:
 - ✓ The sponsor shall prepare a list of all students to receive the funds.
 - ✓ The sponsor should request a check made out to the sponsor using the list as temporary supporting documentation.
 - ✓ The students should sign the list indicating that they received their money.
 - ✓ This signed list should then be presented to the Campus Secretary as final supporting documentation for the expense. The sponsor does not need to provide individual detailed receipts as supporting documentation for the expenses made with the cash allotment.
- ◆ Professional travel (teacher conferences, etc.) may only be paid from a budget account or a 461 series CAF account held at the campus. Detailed receipts for all expenses must be retained and turned into the Campus Secretary/Budget Manager on a Travel Expense Voucher within ten days of the return date.
- ◆ AISD Travel Guidelines must be followed by all student and campus groups.

GIFT CARDS

\$25.00 limit on gift cards. They can only be purchased out of 461, 865, and 885 accounts and purchased for use at appropriate establishments - not to be used where alcohol is sold. *The name of the gift card recipient must be written on the receipt that is turned in for reimbursement.* **No reimbursement will be made for over \$25.00 or if the gift card is purchased from an inappropriate establishment.**

QUESTIONS REGARDING ACTIVITY FUNDS

Questions may be addressed to:

Vicki McFarland Accounting Specialist

972-727-0511 ext 1350

Lynn Lyon, Director of Accounting

972-727-0511 ext 1323

SAMPLES OF FORMS ARE ON THE FOLLOWING PAGES

Notes:

Purchasing Department's Procedures

PURCHASING DEPARTMENT CONTACT LIST:

Direct Line to Purchasing Department: 972-727-7114

Fred Hamrick, Director of Purchasing	ext. 1311
Linda Parker, Secretary	ext. 1312
Toni Murray, Senior Buyer	ext. 1313
Dianne Lamb, Buyer	ext. 1310

Allen ISD Purchasing Department follows all guidelines established by TEA. Allen ISD participates in the Educational Purchasing Cooperative of North Texas, Buyboard, TCPN, US Communities, Tarrant County, Collin County, and TIPS Cooperatives as well as the State of Texas Building and Procurement Commission.

Vendor Registration with Allen ISD

In order to do business with Allen ISD, vendor's will need to register their company online Through AISD ebids system. The vendor will be able to access the registration page on AISD Website at the following link:

<http://www.allenisd.org/20061061016116647/blank/browse.asp?A=383&BMDRN=2000&BCOB=0&C=66901>

Every vendor must register to be notified of any Bid Notifications or Preferred Vendor Notifications.

Purchase Order Procedures

- **Allen ISD utilizes the Skyward software program to process requests for purchases, approval of requests, and payments of received materials.**
- **Each program/campus secretary prepares requisitions for purchases.**
- **The budget manager for the program/campus approves the request.**
- **Once approved by the budget manager, the request then receives a final approval from the Director of Purchasing.**
- **The Purchase order is then forwarded to the vendor for order placement.**
- **Upon receipt of the order, the program/campus secretary verifies shipment and receives the PO in the skyward system.**
- **Upon receipt of invoice, the Accounts Payable Clerk pays the invoice after confirming receipt in the skyward system.**

The following pages are detailed processes of the procedures described above:

Purchase Orders-Instructions

Instructions for Creating Purchase Orders in Skyward

- 1) To create a PO, access the Purchasing screen in Skyward
 - Click “Requisition” Icon
 - Select the “Add” button to the left of screen
 - Confirm Program and Year, click “OK”
 - Write a description of this expense indicating program and reason in the description field
 - Select Layout from:
 - YMA-PO for one time use and one budget code
 - YDA-PO for one time use with multiple budget codes
 - NMA-PO for multiple use otherwise known as Open PO
 - Select Vendor from the Vendor drop down list
 - Enter Ship to information: please note in most instances, make sure to place your campus name in the “Ship To” field, to the attention of the grade level/program
 - Highlight “Detail Line Items”; click “Add”
 - Enter item number and description in “Line Desc” field
 - Tab to “Quantity” Field and enter amount
 - Tab to “Unit Cost” and enter the cost of a single item
 - Tab to highlight “Account Description”; Click “Add”
 - Type the account code to be charged; click “OK”
 - Confirm the account code and amount; click “OK”
 - If you have more items, click “Add Again” and repeat.
 - When finished adding items, click “OK”
 - Screen will default to Master “Requisition” page; highlight the PO and print
 - Take copy of Requisition and back up to Supervisor for approval

- 2) After the Supervisor has approved the requisition in Skyward, the Purchasing Department will fax or mail the final approved PO to the Vendor.

- 3) Keep a copy of all the paperwork and the order and wait for shipment to arrive.

- 4) When Shipment arrives, check the inventory to assure amounts and items are correct, and then receive the PO in the Skyward System.

Purchasing Department's Procedures

Purchase Orders-Instructions on Receiving

Instructions on Receiving PO's in Skyward

- **Please note: Never receive items in Skyward unless the shipment has arrived at the facility and the item counts have been verified.**
- From the main menu in Skyward, select “Purchasing” then “Purchase Orders”.
- This will take you to the “Purchase Order Master” screen.
- The “Sequence” box should be on “PO Number”.
- In the middle of the page on the left side, the “Status” box should be on “ALL”. “Group” should be “all groups”.
- Change the “ORG” to reflect the correct ORG of the PO.
- Put PO number in the “Number” box. The PO will then be highlighted at the top of the page.
- In the center of the page are tabs numbered 1 through 6.
 - Number 1: Detail: gives the detail of your po.
 - Number 2: Accounting: Gives the amount originally encumbered on the PO and the amount remaining on the PO.
 - Number 3: Invoice: Gives a list of all invoices paid on the PO.
 - Number 4: Approval: Shows if PO has been approved and by whom.
 - Number 5: Print: Shows who requested and printed the PO.
 - Number 6: Receive: Shows if PO has been received.
- After selecting the appropriate PO, click on the number 6 tab, and notice if the “Receive” button is there.
- If the “receive” button appears, then this is a regular PO. Receive the PO by clicking on this button.
- Select “Receive All” and then click on “Apply”.
- If this PO is an “Open PO” the “Receive” icon will not appear.
- If a partial shipment or incomplete shipment arrived, please receive one item at a time. To do this: click on the “Received” column highlighted in white for each item. Then select the “Apply” icon. If you click on the "receive all" button you will receive all items on the PO, and the payment will be incorrect for the items received.
- Click “OK” and to return to the PO Master screen, the items received are listed in the box at the bottom of the page. Verify these items before continuing.
- To receive Open PO's: Highlight the appropriate PO number.

Purchasing Department's Procedures

Purchase Orders-Instructions on Receiving continued...

- Click on the memo card at the top of the page on the right side.
- Select “General Instructions”, and click inside the box. Write a note here which indicates the amount and date on the receipt for the date of purchase. If the PO has more than one account code, indicate the code to be charged for this purchase. Click OK and Close.
- Send the original receipt taped to a white piece of paper (and indicate the PO number on the paper) to the Accounting Department.

Purchasing Department's Procedures

P Cards

P Card Procedures

Allen ISD utilizes Procurement Cards (P Cards) for a select number of purchases. The P Card program is administered by the Purchasing Department, but audited and posted to the General Ledger by the Accounting Department. Strict guidelines are followed regarding the disbursement of cards and allowable purchases for these cards. P Cards are used for Office Depot Orders at all campuses/programs. The Office Depot P Card process does not allow the user to have knowledge of the actual card number. Instead it allows the user to order on line at Office Depot and automatically charge the supplies to the card designated for that campus/program.

Guidelines for Monthly Audit of P Card Transactions

- By the 15th of each month, each card holder must review the reconciliation of their statement which the secretary has prepared and secretary must check the “card holder reviewed” icon.
- Upon confirmation of the charges and budget codes to be debited for each charge, the card holder (program/campus supervisor) will check the “Supervisor Reviewed” field in the Chase Monthly Report online.
- The report is then printed and backed up with original receipts for each purchase.
- The monthly report and receipts are forwarded to the P Card Administrator in Purchasing.
- The P Card Administrator reviews reconciliations for complete documentation and to verify that each purchase adheres to Allen ISD Purchasing Guidelines.
- After completion of review, the P Card Administrator sends the entire month’s reconciliations to the Accounting Department.
- Accounting Department reviews each purchase to verify the accuracy of budget codes and that each purchase adheres to Allen ISD Guidelines and corrects any exceptions.
- Upon completion of the second review by Accounting, the statement is created as a Journal Entry by the Accounting Specialist. This journal entry accurately charges each transaction to the intended budget code.
- Then the statement is forwarded to Accounts Payable for Payment.

General Guidelines for P Card Purchases:

Because purchases are made directly by the cardholder and not by the Purchasing Department, certain added responsibilities come with the use of the Purchasing Card. It is incumbent on the cardholder to insure that the District’s Purchasing Policies are being followed and that purchases are made within established Purchasing Procedures. Cardholders should use the following guidelines when making Procurement Card purchases:

- Determine if the transaction is an acceptable use of the card and if it is within the cardholder’s spending limit.

Purchasing Department's Procedures

P Cards continued...

- Ascertain that the items being purchased are not available in the District's warehouse. If the items are available in the District's warehouse, they should be obtained using the established requisition procedures.
- Identify the supplier and call, fax or visit the supplier to place your order. If order is by mail, specify cardholder name, District name, department name and shipping instructions. Also, specify the purchasing card number, expiration date and name as it appears on the card. Request that a hard copy of the pricing and freight be faxed to the cardholder and/or included in the shipment of supplies.
- Cardholders must purchase from vendors that are recognized as AISD Preferred Vendors. Purchases are simplified since the Purchasing Department has established these preferred vendors through a formal bid process and no further competition is required on the part of the cardholder.
- Cardholders should be aware that not all District-Wide Contracts are available for purchasing card use. Some vendors may not accept purchasing card transactions. Purchases from these vendors must be made through the normal purchase order process. There are also certain District-Wide contracts that cover commodities and /or services, which are excluded from purchasing card use (e.g., contracts for computers, software and/or personnel services). Cardholders should contact the Purchasing department if there is question as to the status of a District Contract or if the cardholder needs assistance in identifying a District contract vendor.
- In the event a purchase is required, and there is no district contract available, cardholders must contact the Purchasing Department.
- Employees do NOT pay their own monthly statement. The program does NOT affect employee credit rating in any way. The purchasing card carries corporate, NOT individual liability.
- Returns, Credits & Disputed Charges:
 - Should a problem arise with a purchased item, service or charges, every attempt should be made to first resolve the issue directly with the supplier. All returns must be reimbursed by a credit to the account. **CASH REFUNDS FOR RETURNS ARE PROHIBITED!** Review of future statements is vital to ensure the account is properly credited for returns, credits and disputed charges.
 - RETURNS: If a cardholder 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 for this time should appear on the following month's statement.

Purchasing Department's Procedures

P Cards continued...

- **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.
 - If a cardholder cannot resolve a disputed item directly with the vendor, the cardholder should immediately notify the Program Administrator. JP Morgan Chase will place the charge in a “State of Dispute” and the account will be given a provisional credit until receipt of adequate documentation from the vendor.
 - If the documentation appears to be in order, the transaction will be re-posted to the account and the dispute considered closed. If the charge is suspected to be fraudulent, the card will be immediately blocked, continue to have a provisional credit (if given) and the investigation of the charge will continue. A new card will then be re-issued to the cardholder, if appropriate. If the charge appears legitimate, the transaction will then post to the new account.
- If there are any questions pertaining to Purchasing policies and/or procedures, or if the cardholder needs purchasing-related assistance, the cardholder should contact the Program Administrator prior to the purchase.

P Card Administrator Procedures

- Purchasing cards will be centrally distributed through the Program Administrator. When a new card is issued, JP Morgan Chase will send it to the Program Administrator for distribution to the cardholder. Cards will be released for check out to cardholders after training and receipt of a signed cardholder agreement.
- The following items should be provided to the cardholder during training:
 - **CARDHOLDER PURCHASING CARD AGREEMENT:** This is an agreement between the cardholder and the Allen Independent School District that affirms that the cardholder has read and understands the policies and procedures for the purchasing card.
 - **CARDHOLDER USER’S GUIDE:** This document outlines the District’s policies and procedures in regard to the purchasing card. It also outlines approved types of purchases and preferred vendors.
- **Purchasing Card Activation:**
The program Administrator will activate the purchasing card before issuing it to the cardholder. Upon first receipt of the card, the cardholder should sign the back of the purchasing card.

Purchasing Department's Procedures

P Cards continued...

Any employee who is administered a P Card in their name for miscellaneous purchases must sign the following agreement:

GENERAL INFORMATION

Use of the purchase card requires the highest degree of accountability and care. The user must not only submit the proper receipts indicating use, but should also document on the receipt the purpose of the expense and other pertinent information. The Cardholder User's Guide provides the general guidelines for using the purchasing card. Please read it carefully. Your signature on the Cardholder Agreement shows that you understand the intent of the program and agree to follow the established guidelines.

The following important points should be reviewed before using the purchasing card:

The purchasing card is NOT intended to avoid or bypass appropriate purchasing or payment procedures as outlined in Board Policy CH or the Buyer's Guide. This program complements the existing processes available.

Your purchasing card is issued in your name. All cards will remain in the Purchasing Department to be checked out when needed. All purchases made on the purchasing card must be relative to your department or campus. You are responsible for the security of the purchasing card and the transactions made with it. Use of the card is subject to all district policies relating to purchasing.

You can use the purchasing card at any vendor or service provider that accepts MasterCard and is on the approved vendor list. It may be used for in-store purchases, fax, on-line or telephone orders.

The purchasing card may only be used to purchase items that are within the fiscal restraints of your budget.

Use must not exceed the credit limit assigned to your card in a given month.

You must reconcile the statement received from JP Morgan Chase on a timely basis to ensure all charges are accurate. The statement reconciliation **MUST** be completed within the designated timeframe that is specified on your statement. Failure to properly reconcile your statement will result in suspension of your account.

Purchasing Department's Procedures

P Cards continued...

**ALLEN INDEPENDENT SCHOOL DISTRICT
CARDHOLDER PURCHASING CARD AGREEMENT**

The purpose of the purchasing card program is to establish a more efficient, cost-effective method of purchasing and paying for small dollar transactions as well as high-volume, repetitive purchases. The program was designed as an alternative to the traditional purchasing process (departmental purchase orders) for supplies, materials and travel. The purchasing card can be used with any supplier that accepts MasterCard as a form of payment.

If used to its potential, the purchasing card program will result in a significant reduction in the volume of purchase orders and related documentation including invoices and checks. In addition, corresponding work processes associated with ordering and check writing will be eliminated.

As with any transaction initiated by Allen ISD employees, prudent care is required when using the purchase card to ensure that monies spent by the district are for appropriate use and purposes. Each employee who uses the card will be asked to sign this agreement signifying his/her understanding of the responsible use of the purchase card.

The **Allen Independent School District** is pleased to present you the use of the purchasing card, it represents trust in you and your empowerment as a responsible agent to safeguard and protect District assets. I, _____, hereby acknowledge use of an Allen Independent School District MasterCard purchasing card, No._____. As a cardholder, I agree to comply with the terms and conditions of the Agreement and the purchasing card procedures.

I agree to check out the card form the Purchasing Department and return it upon completion of its use.

I acknowledge receipt of this Agreement and confirm that I have read and understand the terms and conditions. I understand that the Allen Independent School District is liable to JP Morgan Chase MasterCard for all Allen Independent School District charges.

I agree to use this card for District-approved purchases only, and agree not to charge personal purchases. I understand that the Allen Independent school District will audit the use of this card and report any discrepancies.

Purchasing Department's Procedures

P Cards continued...

I further understand that improper use of this card may result in disciplinary action, up to and including termination of employment. Should I fail to use this card properly, I authorize the Allen Independent School District to deduct from my salary an amount equal to the total of the discrepancy. I also agree to allow the Allen Independent School District to collect any amounts owed by me even if the District no longer employs me.

I understand that the Allen Independent School District may terminate my right to use this card at any time for any reason. I agree to return the card to the District immediately upon request or upon termination of employment.

Cardholder:

Signature: _____

Date: _____

Print Name: _____

Supervisor:

Signature: _____

Date: _____

Print Name: _____

P-Card Administrator:

Signature: _____

Date: _____

Print Name: _____

Review of Duties and Responsibilities of P Card Program:

○ **Program Administrator (Purchasing Department)**

The Program Administrator is designated to answer questions, address issues and oversee the administration of the program. The Program Administrator has a direct relationship with JP Morgan Chase. All purchasing card requests **MUST** go through the Program Administrator. The Program Administrator will check out the purchase card to the users.

○ **Cardholder (Department/Campus)**

Purchasing Department's Procedures

P Cards continued...

A cardholder is designated by the Financial Business Officer to utilize the purchasing card for purchasing supplies and materials. The cardholder is responsible for following the guidelines in regards to purchases, selection of vendors, security of card and monthly reconciliation. Each cardholder must sign the Purchase Card Use Agreement Form. The cardholder is responsible for returning the card to the Purchasing Department after each use.

- **Department or Campus Secretary**

Responsible for reconciling statements and getting receipts turned into the Program Administrator.

- **Credit Limits**

All purchasing cards will have monthly cardholder spending limits. Limits may vary for each cardholder and will be established by the Program Administrator in conjunction with the Budget Manager. These limits will automatically refresh on the first day of the billing cycle each month.

Each cardholder will be given information on the limits of his/her card upon signing up for the program. In order to change limits on any card, your director of your department should forward a request in writing to the Program Administrator. Upon approval, the Program Administrator will then forward the request to JP Morgan Chase for processing.

- **Purchasing Card Receipts**

The cardholder must always obtain a receipt when using the purchasing card. It is every cardholder's responsibility to ensure there is a receipt for each purpose. Detailed receipts must be presented for all meal reimbursements, **THE CREDIT CARD CHARGE SLIP IS NOT CONSIDERED ADEQUATE DOCUMENTATION.** The purpose of the business meal and the names in attendance must be indicated on the receipt.

The receipts will be each cardholder's documentation for the monthly purchasing card charges. Upon reconciliation of the charges at the end of each cycle, the receipts should be forwarded to the Accounting Department for storage and audit, along with a copy of the statement. Small receipts should be taped to an 8 ½ x 11 sheet of paper. If a receipt is lost or stolen, the cardholder should obtain duplicate copies of the receipts. If unable, the charges become the personal responsibility of the cardholder and are due within 30 days.

- **Cardholder Responsibilities**

The success of the purchase card system rests upon the timely submission of the reconciled statement and charge receipts. Without the cardholder diligence in filing the proper monthly reports, the district is unable to pay JP Morgan Chase. Lack of payment may result in suspension of the purchase cards. At the end of each billing cycle, every cardholder will receive a cardholder monthly statement, which lists purchases made to that account. Upon receipt of this

Purchasing Department's Procedures

P Cards continued...

statement, the cardholder must reconcile the statement with their purchasing card receipts. After attaching all documentation and indicating the account number to be charged on the face of the reconciliation, the report should be forwarded to the supervisor for approval. Cards that have outstanding reconciliation reports will be suspended.

After reviewing the information sent by each cardholder, forward the documentation to the Purchasing Department for review. Purchasing shall then verify that the cardholder monthly statement is consistent with the statement memo summary detail received from JP Morgan Chase for the District's files. Finally, the information will be sent to Accounting for further audit and payment processing.

- **Sales Tax**

The Allen Independent School District is a tax-exempt entity and does not pay sales tax. The cardholder should present a sales tax exemption form when making a purchase.

- **Security of the Purchasing Card**

The cardholder is responsible for the security of the card. Guard the purchasing 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.

The only person authorized to use the purchasing card is the cardholder whose name appears on the card. The card is to be used for **business purposes only**. **The card is not intended for personal use!**

PERSONAL purchases will be considered misappropriation of District funds, a criminal offense, and will be reported to the proper authorities.

- **Employee Termination**

The purchasing card must be returned to the Program Administrator upon termination of employment with the Allen Independent School District.

- **Lost or Stolen Cards**

If a purchasing card is lost or stolen, **immediately** contact the Purchasing Department! Should the loss occur after hours or on a weekend, please contact Toni Murray at 214-878-2719 or 972-896-4374.

Student Nutrition Procedures

Student Nutrition

Dorothy Thompson, Director of Student Nutrition 972-727-0545

The Student Nutrition Department for Allen ISD has specific guidelines and procedures which are unique to this department. The following section covers the details of those procedures as prepared by: Dorothy Thompson

Student Nutrition is responsible for qualifying all low income families for free and reduced lunch programs.

Student Nutrition Procedures

Bank Deposits & Armored Car

**Bank Deposit &
Armored Car Procedures**

2008-09

The following procedures pertain to the preparation of the deposit for the armored car pickup. Specifics on drop off in the office will be provided by each campus secretary.

MONEY HANDLING

Prior to “Day End” on the Computer

1. The first person counts cash & coins, then completes the “Cashier’s Report.”
2. The first person runs a tape of the checks and keeps the tape with the checks.
 - List each check separately on the tape in the order as entered on the computer.
 - Look at the front of the check for the following:
 - a. pre-printed name & address
 - b. date & signature
 - c. \$ amount matches written amount
 - d. student ID or PIN on check
 - e. stamped back of check
3. The second person counts the cash and coins and checks off these items on the “Cashier’s Report.”
4. The second person runs a tape of the checks and this tape is kept with the “Day End Deposit Slip.”
5. Do not make change after the “Cashier’s Report” is completed. The “Cashier’s Report” must match the Day End Deposit Slip.
6. Both people who count the deposit must initial the “Cashier’s Report.”

DAY END ON THE COMPUTER –

During your ‘Day End’ procedure

Student Nutrition Procedures

Bank Deposits & Armored Car continued...

1. When you reach the final page on the computer, please type in the following:
 - By 'Deposit Slip Number' type the number from:
 - 1.) the clear plastic deposit bag &
 - 2.) the number from the 3 part Bank Deposit ticket
 - By 'Remarks' type:
 - 1.) the name(s) of your cashier(s) that ran the register during lunch.

DEPOSIT HANDLING - After "Day End" on the Computer

Do first – prepare plastic bank deposit bag for delivery to office.

Cafeteria Manager

- Complete bank deposit ticket
- Fill out front of plastic bank deposit bag (see att. example)
- Fill out tear off strip at bottom of plastic bank deposit bag and initial "prepared by."
- Place cash, coins (in baggie), checks w/ tape in plastic bank deposit bag
- DO NOT SEAL the plastic bank deposit bag yet!!

Second person

- Check the bank deposit ticket against the front of the plastic bank deposit bag to make sure information matches.
- Place the bank deposit ticket in the plastic bank deposit bag.
- Check the tear off strip of plastic bank deposit bag for accuracy and initial "verified by."
- SEAL THE BAG.

1. Stapled to the back of the "Day End Deposit Slip" will be:
 - a.) the '2nd tape' of the checks
 - b.) the initialed 'Cashier's Report'
 - c.) the 'tear off strip'

Student Nutrition Procedures

Bank Deposits & Armored Car continued...

2. The “Day End Deposit Slip” will not be put in the plastic deposit bag
3. The “Day End Deposit Slip” (with attached check tape, cashier’s report and tear-off strip) should be initialed by each person on ‘Signature 1 & 2’ section and turned in to the S.N. office on the days you come in.
4. The deposit will be delivered by the manager to the school’s front office as directed by the campus secretary **and** you must have the front office contact person sign their name on the ‘Signature 3’ section.
5. Take the ‘Day End Deposit Slip’ back to your office and bring into them S.N. office on the days you come in.

AMERICAN NATIONAL BANK REQUIREMENTS

1. Currency – faced and in denomination order & strapped w/ a rubber band.
2. Coin – placed in sandwich bag, taped closed (plus unwrap rolled coin)
3. Checks – keep tape with checks, then strapped with rubber band

No more than 200 checks (approx. 2” high) on one Bank Deposit Slip.

(If more than 200 checks in the deposit, run a tape for each stack of checks and fill out a separate Bank Deposit slip for each stack.)

CASH & COIN – Needing to be purchased

1. Use an old zipper bank bag for funds to purchase coins or bills. The ‘Cash/Coin Purchase Form’ (see ‘Forms’ section) must be completed and placed inside the old zipper bank bag. Allow 2 days for this transaction.

Student Nutrition Procedures

Daily Procedures

2008-09

Allen High School

DAILY PROCEDURES FOR POS

- ❑ At **6:00am**, Bakery Staff will set up Computer as follows:
- ❑ Turn on monitor. (Computer will already be in 'Restart mode)

- ❑ At the Microsoft Networking login box, enter

Username: pcs
Password: _____
Click **OK**

- ❑ Click on **PCS SCMP32 WAN Conn.**
Click on upload
Click on download
Click **OK**

- ❑ Click on **FASTrak**; at the PCS login, enter
Username: MANAGER
Password: 999
Click **OK**

- ❑ Click on **MEAL SESSION**

- ❑ Click on **BREAKFAST TIME**, click **OK**

- ❑ Click on Report Center to print mail, if any.
(Daily Activity Tab, Daily Download, Preview Report; Print Report)

- ❑ Uncover and turn on all registers and enter password (999). Test all scanners with practice badges.

- ❑ **From 7:30-9:00**
 - ❑ Pastry Shop serves breakfast & accepts deposits, both cash and check.
 - ❑ Cash payments must be written in the POS Journal, along with errors & other info.
 - ❑ Checks must have student name & I.D. # written on the check & kept in order rcvd.

Student Nutrition Procedures

Daily Procedures continued...

- ❑ **At 8:15 – Collect & process deposits**
 - ❑ Collect deposits from the deposit boxes
 - ❑ Open envelopes and separate cash deposits from check deposits
 - ❑ For cash deposits: Remove cash from the envelope & write the amount of cash (with **red** pen) on the envelope or circle amount of cash (with **red** pen) if written by student.
 - ❑ For check deposits: Remove check from the envelope & write 'CK' (with **red** pen) on the envelope. (no need to write amt. of check)
Be sure to transfer: ID # & other needed info. from the envelope to the memo section of the check.

- ❑ **At 9:15am -**
 - ❑ Accept cash drawer from Pastry Shop Cashier and correct any errors on POS Journal.

- ❑ **Edit Check deposits -** (from Brkfst) See pg. 'A' in the How to...notebook – under **IMPORTANT** and correct errors from the POS Journal.

- ❑ **Enter deposits**
 - ❑ Click on **MONEY**
 - ❑ Enter check deposits (w/l.D. # on check)
 - ❑ Enter cash deposits from envelopes

- ❑ **At 9:30am, collect deposits again from the deposit boxes**
 - ❑ Enter check and cash deposits
 - ❑ Band envelopes together & write today's date on top envelope. (keep for 3 months)

- ❑ **Balance checks & cash**
 - ❑ Run a tape of checks and use Daily Cashier's Report for counting cash.
 - ❑ Click on **REPORT CENTER**; click on **FINANCIAL**; click on **CASH & CHECK RECEIPTS**; click on **PREVIEW REPORT**
 - ❑ Check and cash totals must match
 - ❑ Print the **Cash & Check Receipts Report**
 - ❑ Click on **CLOSE**. Click on **CLOSE** again.
 - ❑ **Keep morning checks and cash in safe until after lunch.**

- ❑ If check & cash totals do not match computer totals, errors must be corrected
 - ❑ See **CHEAT SHEET #1 thru #4** & make necessary corrections
 - ❑ Double check totals on **Cash & Check Receipts** report, again!

Student Nutrition Procedures

Daily Procedures continued...

- ❑ Change **MEAL SESSION** to **LUNCH TIME**
- ❑ On **Mom's Line**, put in kitchen meals
- ❑ Press 4 on gold keypad, then press CARD
- ❑ Press **LUNCH, SUBTOTAL, CHARGE, NEXT**
- ❑ Repeat procedure for each kitchen staff meal

- ❑ **Serve Lunch**
 - ❑ Each cashier must document errors in their **POS JOURNAL** as they occur

- ❑ **After lunch**
 - ❑ Correct errors from POS Journal with help from cashiers, if needed.
 - ❑ Accept cash drawers from lines with cash sales
 - ❑ Use Reverse Procedures, **CHEAT SHEET #5**
 - ❑ Reverse transactions as necessary
 - ❑ Charge sales on cash register as necessary
 - ❑ Make adjustments if below debit floor
 - ❑ On Mom's Line, put in Any Adult (8Card) meals that occurred during lunch
 - ❑ Click on **Report Center; Financial;** then **Registers Report** to check each 'cashless line' for payments. (They should be zero)
 - ❑ Use Reverse Procedures, **CHEAT SHEET #6**
 - ❑ Click on **Report Center; Financial;** then **Registers Report**. Print report and fill in Revenue section on the Daily Cashier's Report for each 'cash line'.
 - ❑ **Using the Cash Counting Machine:**
 - ❑ Count down each cash drawer as follows:
 - ❑ Leave **\$150** for all cash drawers by adding rolled coin + loose coin + \$1 bills to = approx. \$100. Then add \$5 bills to = \$150.
 - ❑ Excess coin & cash from above count down is collected in spare cash drawer and written on Daily Cashier's Report for each line & totaled at bottom as Cash Deposit.
 - ❑ Cash lines should not be off more than +/- \$2.00

- ❑ Click on **MEAL SESSION**; click on **DAY END**; click on **OK**. (Click OK to warning)
 - ❑ Put Back-up disk in Zip drive.
 - ❑ Enter deposits for each line, checking totals.
 - ❑ Day-End Reports will print & back-up will require a click on **'Yes'** to overwrite

- ❑ Click on **WAN Conn. by 3:00 pm**

- ❑ **BANK DEPOSIT**

Student Nutrition Procedures

Daily Procedures continued...

- ❑ Follow instructions on pg. in the POS Book for your Bank Deposit/Armored Car procedure.
- ❑ Separate **Day End Reports** as follows:
- ❑ You will keep: one of each report that prints for your **Day End Report** files
- ❑ Then, S.N. Office gets reports, **in this order:**
Money Reconciliation Report
Adjustments Report
Revenue Report
- ❑ Then, Production Record Book gets these reports:
Meal Counts Report
Itemization Report
- ❑ Production Record Book also gets:
HAACP reports_
Serving Temp. Log
Cooling Temp. Log
plus:
Kitchen Staff Work Schedule

PRODUCTION RECORDS

- ❑ Transfer sales from **Itemization Report** to the Production Sheets
- ❑ Check that all Production Records are completed accurately for each line
- ❑ **REMINDER:** Be sure to enter actual servings into Nutrikids from your Production Record for that day. This should be done after your Day End Procedure.
- ❑ **HAACP Recordkeeping**
- ❑ HAACP Notebook (red) (maintained daily/weekly)
Damaged/Discarded Log
Freezer Temps
Fridge Temps
Dishmachine Temps

Student Nutrition Procedures

Daily Procedures continued...

Hot Hold Temps
Cold Hold Temps
Milk Box Temps
Ice Cream Temps
Sanitising Log
Thermometer Log
Safety Checklist

❑ **RESTART COMPUTER**

- ❑ Click on **Start**
- ❑ Click on **Shut Down**
- ❑ Click on **'Restart'**
- ❑ Click on **OK**

The computer will begin to restart.

- ❑ Turn off monitor. Cover front of monitor, keyboard and printer. **DO NOT COVER THE CPU!!**
- ❑ Log off cash registers and turn off power. Cover cash registers and scanners.

Extension numbers for AHS Kitchen areas:

Kitchen #3121
Pastry Shop
& Snack Bar #5128
Bakery #2293

Student Nutrition Procedures

Daily Procedures continued...

2008-09

Elementary Schools

DAILY PROCEDURES FOR POS

- ❑ Turn on monitor. (Computer will already be in 'Restart' mode)
- ❑ At the Microsoft Networking login box, enter

Username: pcs
Password: _____
Click **OK**
- ❑ Click on **PCS SCMP32 WAN Conn.**
Click on upload
Click on download
Click **OK**
- ❑ Click **FASTrak**; at the PCS login, enter
Username: MANAGER
Password: 999
Click **OK**.
- ❑ Click on **Report Center**, to print mail, if any.
(Daily Activity tab; Daily Download; Preview Report; Print Report)
- ❑ Click on **MEAL SESSION**
- ❑ Click on **BREAKFAST TIME**, click **OK**
- ❑ Uncover & turn on all registers and enter password (999) and test all keypads.
- ❑ Place \$25 cash in the drawer that will be used to collect payments (**2**-\$5; **12**-\$1; **8**-.25; **7**-.10; **6**-.05)
- ❑ **From 7:30am to 8:00am**
 - ❑ Serve breakfast and accept deposits, both cash and check.

Student Nutrition Procedures

Daily Procedures continued...

- ❑ Cash payments must be written in the POS Journal, along with errors & other info.
- ❑ Checks must have student name & PIN # written on the check & kept in order as rcvd.

- ❑ **From 8:00 to 9:00am – Collect & Process deposits**
 - ❑ Remove cash drawer from cash register and take to your office.
 - ❑ Collect deposits from the deposit box
 - ❑ Open envelopes & separate cash deposits from check deposits
 - ❑ **For cash deposits:** Remove cash from the envelope & write the amount of cash on the envelope (with **red** pen) or circle amount of cash (with **red** pen) if written by student.
 - ❑ **For check deposits:** Remove check from the envelope & write 'Ck' (with **red** pen) on the envelope. (no need to write amt. of check)
Be sure to transfer: Pin # & other needed info.
from envelope to the memo section on check.

- ❑ **Edit Check deposits –** (from Brkfst) See pg. **'A'** in the How To...notebook – under IMPORTANT.
and correct errors from the POS Journal.

- ❑ **Enter deposits**
 - ❑ Click on **MONEY**
 - ❑ Enter check deposits (w/PIN # on check)
 - ❑ Enter cash deposits (at the register & write in POS Journal)
 - ❑ Band envelopes together & write today's date on the top envelope (keep for 3 months)

- ❑ **Balance checks & cash**
 - ❑ Run a tape of checks and use Daily Cashier's Report for counting cash (leave \$25 start-up cash in drawer).
 - ❑ Click on **REPORT CENTER**; click on **FINANCIAL**; click on **CASH & CHECK RECEIPTS**; click on **PREVIEW REPORT**
 - ❑ Cash & Check totals must match
 - ❑ Click on **CLOSE**; click on **CLOSE** again.
 - ❑ **Keep morning checks and cash in safe until after lunch.**

- ❑ If Cash & Check totals do not match computer totals, errors must be corrected
 - ❑ See **CHEAT SHEET #1 thru #4** & make necessary corrections
 - ❑ Double check totals on **CASH & CHECKS RECEIPT** Report, again!

Student Nutrition Procedures

Daily Procedures continued...

- ❑ Change **MEAL SESSION** to **LUNCH TIME**

- ❑ On register, put in kitchen meals (4 Card)
 - ❑ Press 4 on gold keypad, then press **CARD**
 - ❑ Press **LUNCH, SUBTOTAL, CHARGE, NEXT**
 - ❑ Repeat above for each add'l kitchen entree

- ❑ **Serve Lunch**
 - ❑ Each cashier must document errors in their **POS JOURNAL** as they occur

- ❑ **After lunch**
 - ❑ Correct mistakes from POS journals which occurred during lunch
 - ❑ Use Reverse Procedures, **CHEAT SHEET #5** and **#6**
 - ❑ Reverse transactions as necessary
 - ❑ Charge sales on cash register as necessary
 - ❑ Make adjustments if below debit floor
 - ❑ At Register, put in Any Paid (5 Card), Any Reduced (6 Card), Any Free (7 Card), Any Adult (8Card) meals that occurred at lunch
 - ❑ Count down cash drawers and fill out Daily Cashier's Report for each cash register. (Leave start-up cash of \$25.00 per drawer.)
 - ❑ Balance your Checks & Cash again, as you did before lunch

- ❑ Click on **MEAL SESSION**; click on **DAY END**; click on **OK**. (Click OK to warning.)
 - ❑ Put Back-up Disk in the Zip drive
 - ❑ Enter deposits for each line, checking totals.
 - ❑ Day-End Reports will print & back-up will require a click on '**Yes**' to overwrite

- ❑ Click on **FASTrak** to run the **Edit Check Report** & to run any Account Acitivity reports on students
 - ❑ Click on **Report Center**, click Government, click **Edit Check Report**. Check **F/R %** and staple to Day End Reports (see pg. .)

- ❑ Click on **WAN Conn.**, **by 3:00pm**

- BANK DEPOSIT**
- ❑ Follow instructions on pg. in the POS Book for your Bank Deposit/Armored Car procedure.

Student Nutrition Procedures

Daily Procedures continued...

- Separate **Day End Reports** as follows:
- You will keep: one of each report that prints for your **Day End Report** files
- S. N. Office gets: these reports, **in this order:**
Money Reconciliation Report
Adjustments Report
Revenue Report
- Production Record Book gets these reports:
Meal Counts Report
Itemization Report
- Production Record Book also gets:
HAACP reports –
Serving Temp. Log
Cooling Temp. Log
plus:
Kitchen Staff Work Schedule
- On the **Meal Counts Report** in your Production Record Book, document student's name for Any Paid (5Card), Any Reduced (6Card), Any Free (7Card). (This is a TDAq requirement).

PRODUCTION RECORDS

- Complete **Servings Prepared** column for ALL menu items (entrees, side dishes & condiments)
- Complete **Leftovers** column for ALL menu items prepared (entrees, side dishes & condiments)
- At the top of the production record, write in the total meals counts for **Students** and **Adults** as explained below:

Use the **Meal Counts Report** and **Itemization Report**

- **Student Meals**

Student Nutrition Procedures

Daily Procedures continued...

Add together all meals from these categories:

Free
Reduced
Elem. Paid
Temp. Free
Temp. Reduced
Any Paid
Any Reduced
Any Free

❑ **Adult Meals**

Add together all meals from these categories:

Kitchen Staff
Faculty/Custodian (should not show up)
Any Adult
Single Six
Double Double (amt x 2)
Adult
Sibling
2nd Lunch

- ❑ Using the **Itemization Report**, complete the **Servings AlaCarte** column for all entrees sold as ala carte. Also, complete sections for french fries, tator tots, rolls, muffins, cookies, milk and juice.

- ❑ **REMINDER:** Be sure to enter actual servings into Nutrikids/TrakNOW from your Production Record for that day. This should be done after your Day End Procedure.

❑ **HAACP Recording**

- ❑ HAACP Notebook (red) (maintained daily/weekly)

Damaged/Discarded Log
Freezer Temps
Fridge Temps
Dishmachine Temps
Hot Hold Temps
Cold Hold Temps
Milk Box Temps
Ice Cream Temps
Sanitizing Log
Thermometer Log
Safety Checklist

Student Nutrition Procedures

Daily Procedures continued...

❑ **RESTART COMPUTER**

- ❑ Click on **Start**
- ❑ Click on **Shut Down**
- ❑ Click on **'Restart'**
- ❑ Click on **OK**

The computer will begin to restart down.

- ❑ Turn off monitor. Cover front of monitor, keyboard & printer. **DO NOT COVER THE CPU!!**
- ❑ Log off cash registers and turn off power. Cover cash register(s) and keypads.

2008-09

Middle Schools

DAILY PROCEDURES FOR POS

- ❑ Turn on monitor. (Computer will already be in 'Restart' mode)

- ❑ At the Microsoft Networking login box, enter

Username: pcs

Password: _____

Click **OK**

- ❑ Click on **PCS SCMP32 WAN Conn.**

Click on upload

Click on download

Click **OK**

- ❑ Click on **FASTrak**; at the PCS login, enter

Username: MANAGER

Password: 999

Click **OK**

- ❑ Click on **Report Center** to print mail, if any.
(Daily Activity tab; Daily download, Preview Report; Print Report)

- ❑ Click on **MEAL SESSION**

- ❑ Click on **BREAKFAST TIME**, click **OK**

Student Nutrition Procedures

Daily Procedures continued...

- ❑ Uncover and turn on all registers and enter password (999) and test all scanners with the practice badges.
- ❑ Place \$25 cash in the drawers that will be used to collect deposits and for cash sales (**2**-\$5.00; **12**-\$1.00; **8**- \$.25; **7**- \$.10; **6**- \$.05)
- ❑ **From 7:45-8:15**
 - ❑ Serve breakfast and accept deposits, both cash and check.
 - ❑ Cash must be written in the POS Journal, along with errors & other info.
 - ❑ Checks must have student name & I.D. # written on the check & kept in order as rcvd.
- ❑ **At 8:30, collect & process deposits**
 - ❑ Remove cash drawer from cash register and take to your office.
 - ❑ Collect deposits from the deposit box
 - ❑ Open envelopes and separate cash deposits from check deposits
 - ❑ **For cash deposits:** Remove cash from the envelope and write the amount of cash on the envelope (with **red** pen) or circle amount of cash (with **red** pen) if written by student.
 - ❑ **For check deposits:** Remove check from the envelope & write 'CK' (with **red** pen) on the envelope. (no need to write amt. of check)
Be sure to transfer: I.D. # & other needed info. from envelope to the memo section on check.
- ❑ **Edit Check deposits** – (from Brkfst) See pg. '**A**' in the How to...notebook – under IMPORTANT.
and correct errors from the POS Journal.
- ❑ **Enter deposits**
 - ❑ Click on **MONEY**
 - ❑ Enter check deposits (w/I.D. # on check)
 - ❑ Enter cash deposits from envelopes
- ❑ **At 10:15am, collect deposits from the deposit box**
 - ❑ Enter check & cash deposits
 - ❑ Band envelopes together & write today's date on top envelope. (keep for 3 months)
- ❑ **Balance checks & cash**
 - ❑ Run a tape of checks and use Daily Cashier's Report for counting cash (leave \$25 start-up cash in drawers)

Student Nutrition Procedures

Daily Procedures continued...

- ❑ Click on **REPORT CENTER**; click on **FINANCIAL**; click on **CASH & CHECK RECEIPTS**; click on **PREVIEW REPORT**
- ❑ Cash & Check totals must match
- ❑ Click on **CLOSE**; Click on **CLOSE** again.
- ❑ **Keep morning checks and cash in safe until after lunch.**

- ❑ If Check & Cash totals do not match computer totals, errors must be corrected
 - ❑ See **CHEAT SHEET #1 thru #4** & make necessary corrections
 - ❑ Double check totals on **CASH & CHECKS RECEIPTS** Report, again!

- ❑ Change **MEAL SESSION** to **LUNCH TIME**

- ❑ On Plate Lunch Line, put in kitchen meals (4 Card)
 - ❑ Press 4 on gold keypad, then press **CARD**
 - ❑ Press **LUNCH, SUBTOTAL, CHARGE, NEXT**
 - ❑ Repeat above for each add'l kitchen entree

- ❑ **Serve Lunch**
 - ❑ Each cashier must document errors in their **POS Journal** as they occur

- ❑ **After lunch**
 - ❑ Correct mistakes from **POS Journals** which occurred during lunch
 - ❑ Use Reverse Procedures, **CHEAT SHEET #5** and **#6**
 - ❑ Reverse transactions as necessary
 - ❑ Charge sales on cash register as necessary
 - ❑ Make adjustments if below debit floor
 - ❑ At register, put in Any Paid (5 Card), Any Reduced (6 Card), Any Free (7 Card), Any Adult (8Card)
 - ❑ Count down cash drawers and fill out Daily Cashier's Report for each cash register. (Leave start-up cash of \$25.00 per drawer.)
 - ❑ Balance your Checks & Cash again, as you did before lunch

- ❑ Click on **MEAL SESSION**; click on **DAY END**; click on **OK**. (Click **OK** to warning.)
 - ❑ Put Back-up Disk in the Zip drive
 - ❑ Enter deposits for each line, checking totals
 - ❑ Complete last screen during Day End as directed in POS Notebook, pg. .
 - ❑ Click 'Finish'
 - ❑ Day-End Reports will print & back-up will require a click on '**Yes**' to overwrite

Student Nutrition Procedures

Daily Procedures continued...

- From desktop, Click on **FASTrak** to run the **Edit Check Report** & to run any Account Activity reports on students.
 - Click on **Report Center**, click **Government**, click **Edit Check Report**. Check **F/R %** and staple to Day End Reports (see pg. .)
- Click on **WAN Conn.**, **by 3:00pm**

BANK DEPOSIT

- Follow instruction on pg. in the POS Book for your Bank Deposit/Armored Car procedure.
- Separate **Day End Reports** as follows:
 - You will keep: one of each report that prints for your **Day End Report** files
 - S.N. Office gets these reports, **in this order:**
 - Money Reconciliation Report**
 - Adjustments Report**
 - Revenue Report**
 - Production Record Book gets these reports:
 - Meal Counts Report**
 - Itemization Report**
 - Production Record Book also gets:
 - HAACP reports –**
 - Serving Temp. Log
 - Cooling Temp. Log
 - plus:**
 - Kitchen Staff Work Schedule
 - On the **Meal Counts Report** in your Production Record Book, document student's name for Any Paid (5Card), Any Reduced (6Card), Any Free (7Card) (This is a TDAq requirement)

PRODUCTION RECORDS

- Complete **Servings Prepared** column for ALL menu items (entrees, side dishes & condiments)

Student Nutrition Procedures

Daily Procedures continued...

- ❑ Complete **Leftovers** column for ALL menu items prepared (entrees, side dishes & condiments)
- ❑ At the top of the production sheet, write in the total meal counts for **Students** and **Adults/Siblings**, as explained below:

Use the **Meal Counts Report** and **Itemization Report** for the following meals:

- ❑ **Student Meals**
Add together all meals from these categories:
Free
Reduced
Middle Paid
Temp. Free
Temp. Reduced
Any Paid
Any Reduced
Any Free
- ❑ **Adult Meals**
Add together all meals from these categories:
Kitchen Staff
Faculty/Custodian (should not show up)
Any Adult
Single Six
Double Double (amt x 2)
Adult
Sibling
2nd Lunch
- ❑ Using the **Itemization Report**, complete the **Servings AlaCarte** column for all entrees sold as ala carte. Also, complete sections for french fries, tator tots, rolls, muffins, cookies, milk and juice.
- ❑ **REMINDER:** Be sure to enter actual serving into Nutrikids/TrakNOW from your Production Record for that day. This should be done after your Day End Procedure.
- ❑ **HAACP Recording**
- ❑ HAACP Notebook (red) (maintained daily/weekly)
Damaged/Discarded Log
Freezer Temps
Fridge Temps
Dishmachine Temps

Student Nutrition Procedures

Daily Procedures continued...Prepayments

- Hot Hold Temps
- Cold Hold Temps
- Milk Box Temps
- Ice Cream Temps
- Sanitizing Log
- Thermometer Log
- Safety Checklist

❑ **RESTART COMPUTER**

- ❑ Click on **Start**
- ❑ Click on **Shut Down**
- ❑ Click on **'Restart'**
- ❑ Click on **OK**

The computer will begin to restart.

- ❑ Turn off monitor. Cover front of monitor, keyboard & printer. **DO NOT COVER THE CPU!!**

- ❑ Log off cash registers and turn off power. Cover cash registers & scanners.

<p>How To ... Prepayments</p> <p style="text-align: center;">2008-09</p> <ul style="list-style-type: none">• Click on Money on the Menu Bar• Click on Keypad #, I.D. # <u>or</u> Name Field• Dropping the last digit, type the PIN, ID # <u>or</u> 1st- 3 letters of student's last name• Click on "Q"• Click on the account to highlight• Click on Prepayment• Verify Pin #, ID # or name on screen to match info # listed on check or envelope. (If PIN # or ID # are <u>not listed</u> on check, <u>handwrite it on the check.</u>)• Type in the amount of payment• Click on Cash or Check• If cash, ignore "Remark" section• If check, click on "Remark" section and type check number.*• Click OK• Click Close in upper right hand corner• Repeat as needed for each payment.

Student Nutrition Procedures

Daily Procedures- prepayments continued...

*If the parent's last name is different from student's last name, type in parent's last name after the check number in the "Remark" section.

*If one check is split between 2 or more siblings, type in the dollar amount each account will receive and the keypad # of the other siblings, after the check number in the "Remark" section, on each sibling account's 'Remark' section.

- **IMPORTANT** - Prepayments by check done at the Register will require add'l detail on the Manager's computer. (Elem & MS only during Brkfst)

These check prepayments need the same detail you would enter in the 'Remark' section mentioned above.

- Keep checks in order as deposited at the Register
- Click on 'Event Log'
- Click on 'Add/Change Prepayment Note'
- Click on 'Note' section by the check entry that matches the 1st check deposited at the register (turns blue) & type in the detail required.
- REMEMBER – If the check was split at the Register, you will have to add the necessary info. in this 'Note' section to each check entry.
- Click on 'Update', when all check entries have been detailed.

How To ... Prepayments

2008-09 School Year

- Click on Money on the Menu Bar
- Click on Keypad #, I.D. # or Name Field
- Dropping the last digit, type the PIN, ID # or 1st- 3 letters of student's last name
- Click on "Q"
- Click on the account to highlight (turns blue)
- Click on Prepayment
- Verify Pin #, ID # or name on screen to match info # listed on check or envelope. (If PIN # or ID # are not listed on check, handwrite it on the check.)
- Type in the amount of payment
- Click on Cash or Check

Student Nutrition Procedures

Daily Procedures-prepayments continued...

- If cash, ignore “Remark” section
- If check, click on “Remark” section and type check number.*
- Click OK
- Click Close in upper right hand corner
- Repeat as needed for each payment.

*If the parent’s last name is different from student’s last name, type in parent’s last name after the check number in the “Remark” section.

*If one check is split between 2 or more siblings, type in the dollar amount each account will receive and the keypad # of the other siblings, after the check number in the “Remark” section.

Remember, in this case, the check will serve as a prepayment to each sibling account, and must be entered into each account separately. Be sure to type information in each “Remark” section for each account.

Finance & Operations

Contact List:

Mark J. Tarpley, CPA **972-747-3358** ext 1316
Deputy Superintendent of Finance

Janice Turner **972-747-3358** ext 1315
Administrative Assistant for Deputy Superintendent of Finance

Marlene Harbeson **972-727-0514** ext 1317
Director of Finance

Budget Process:

This section covers all aspects of the Budgeting Process. The Director of Finance & Operations is responsible for developing the budget. It is reviewed and adjusted by the Assistant Superintendent of Finance; moves to the Superintendent and Cabinet for review, adjustments, and approval; and then is presented to the Board of Directors for final approval.

Budget Book:

A copy of the 2010-2011 Budget Book can be requested and is also available on the Allen ISD Website. It is prepared on an annual basis after the Allen ISD Board of Directors has given final approval of the budget. This book details, account codes, the budget process, and specifies the budget managers for each program/campus/department.

Allen ISD Administration Building
612 E Bethany
Allen, TX 75002
(972) 727-0511

Finance & Operations:

Mark J. Tarpley, CPA, Deputy Superintendent of Finance
Marlene Harbeson, Director of Finance
Janice Turner, Administrative Assistant

Accounting:

Lynn Lyon, Director of Accounting
Sarah Bitting, Accountant
Vicki McFarland, Accounting Specialist
Rita McDaniel, Accounts Payable – Purchase Orders
Mary Weseman, Accounts Payable – Direct Pays
Michelle Oestreich, Accounting Clerk – Receivables

Purchasing:

Fred Hamrick, Director of Materials Mgmt.
Toni Murray, Senior Buyer
Dianne Lamb, Buyer
Linda Parker, Administrative Assistant

Student Nutrition:

Dorothy Thompson, Director of Student Nutrition

Transportation:

Carl Cater, Director of Transportation

Payroll:

Caryn Stolp, Supervisor of Payroll
Debbie Day, Lead Payroll Specialist
Vivien Addington, Payroll Specialist
Belinda Salcido, Payroll Specialist

Community Education:

Tim Carroll, Director of Public Information
Sandra Lovesey, Community Education Specialist

Kids Club:

Amy Plate, Director of Kids Club
Kristen Burgess, Kids Club Specialist
Megan Perkins, Kids Club Secretary

Athletics:

Steve Williams, Athletic Director
Lorrie Calton, Secretary
Kim Baumann, Secretary

