Overview of Chapter 19
Funds and Future
Processing of Requests

Wally Hardgrove
Budget/Finance Manager
El Paso County Auditors Office

Texas Association of County Auditors (OTRAT)
January, 2010
What Are Chapter 19 Funds?

- County funds maintained at state level
- Secretary of State is the agency with authority for allocating funds
- Exclusively used for voter registration related purchases and services.
- Funds are issued on a reimbursable basis only
What Are Chapter 19 Funds?

- The Texas Administrative rules adopted by the Secretary of State is the authority governing Chapter 19 fund allocation pursuant to the Texas Administrative Code (TAC) Title 1, Part 4, Chapter 81 Rules §81.11- §81.29

- Funds are appropriated to the Comptroller of Public Accounts but administered by the Secretary of State.
What Can I Purchase With These Funds?  [Title 1/Ch. 81]

- Sole Purpose of Items and Services purchased:
  - increase the number of registered voters
  - maintain and report an accurate list of the number of registered voters
  - enhance or maintain efficiency of “TEAM”
  - and/or increase the efficiency of the VR’s office
What Can I Purchase With These Funds? [Title 1/Ch. 81]

- Any Item or Service that will Enhance or Increase Voter Registration or the efficiency of voter registration duties - Chapter 19 will probably cover it.
How Can I Determine When To Use These Funds?

- Easy rule of thumb for Chapter 19 use....if it is a legal requirement or duty of your office, then it's a county expense.
- Directly applies to the election process- county expense
- Exception: NVRA & Confirmation Expenses are covered!!
How Do I Receive The Funds? [Title 1/Ch. 81]

- Must submit Request within 30 days of payment to vendor.
- Funds are deposited into the county prescribed account.
How Can I Use These Funds? [Title 15/Ch. 9]

- Funds must remain separate from county funds in separate or specialized ledger account.
- Commissioner’s Court approval is not required Pursuant Title 1/Ch. 81.
- Exception: The commissioner’s court may need to approve funds in that the county pays for the item first and seek reimbursement.
Chapter 19
Payables/Non-Payables

- Specialized items Payable with Chapter 19 funds - determined on a case-by-case basis
- Must be in accordance with TAC §§81.11-81.29 and fund availability
Use of Chapter 19 Funds for Temporary Employees

- Temporary personnel - used only for special projects related to voter registration
- Cannot replace permanent full-time or permanent part-time employees
- Chapter 19 funded temporary staffing - maximum of 39 weeks out of the 52-week state fiscal year (September 1 through August 31)
- Temporary employee funding requests may not exceed a four (4) consecutive week period
Travel Using Chapter 19 Funds Authorized

- Only expenses incurred by the voter registrar and permanent full-time voter registration
- Only for purpose of attending voter registration seminars and demonstrations
Travel Using Chapter 19 Funds Authorized

- Full reimbursement - trip must exclusively related to voter registration topics
- All travel to seminars or meetings of which voter registration is not the only topic, our Agency determines % of Chapter 19 funds reimbursable.
Purchases by you become county equipment

- Methods of disposal is determined by guidelines set by the county.

- Any VR Equipment sold, proceeds must be used for VR’s Dept.
How Do You Get These Funds?

Texas Election Code (TAC)
Chapter 19.001

- Voter Registration Activity Statement
- Filed before May 15 of each year with Karen Richards, SOS VR Dept
- Activity statement are pulled from the TEAM list, which is the official registration list.
How Do You Get These Funds?

Election Code 19.002

- Total number of initial, cancelled and updated registrations for the previous calendar year
  - 25 cents for initial registrations
  - 40 cents for cancelled
  - 40 cents from updated
How Do You Get These Funds?

- In Even-number Years:
  - 40 cents multiplied by the difference in the number of registered voters, and
  - the number of initial registrations certified for the two previous voting years
How Do You Get These Funds?

- Funds Available - June 1, of each year, accessible for two years and three months
- FY 2008 funds will expire August 31, 2010
- FY 2009 funds will expire August 31, 2011
  - If Chapter 19 request are not submitted to our office by August 15th, and any Funds in FY 2010, may not be processed
  - EFM will make every effort to process all requests but cannot guarantee funding.
Review of Chapter 19 Rules

- Sec. §81.15 - Funding request due within 30 days of payment to vendor
- Sec. §81.22 - Temporary Funds
  - cover 4 consecutive week periods
  - 39 out of the 52-weeks annually
- Sec. Funds expended exclusively on voter registration related purchases and/or services
Review of Chapter 19 Rules

- Sec. §81.17 – Competitive Bidding
  - Texas Procurement and Support Services (TPASS) cooperative purchasing programs - no bids required
  - Note: Copy of purchasing method must be on files with SOS Election Funds Management
  - A large purchase may not be divided into small lot purchases to circumvent the $2,000 dollar limits established
§81.18 Provided direction on setting up the bank accounts and account ledgers.
Review of Chapter 19 Rules - Continued

§ 81.23 Travel Using Chapter 19 Funds

- Seek lowest and most economical option.
- Hotel shuttles are preferred over taxies and taxies are preferred over rental cars.
- Will not cover expenses for first class accommodations, tips, valet parking or alcohol.
New Procedure For Chapter 19 Funds Electronic Submission

- SOS has designed an online web base application for administering Chapter 19 Request to soon be beta tested with a selected number of counties prior to production. The system will provide:
  - More efficient operation of the Chapter 19 Funds
  - Electronic processing, approve and process electronic request via online application,
  - Direct link to the Comptroller of Public Accounts for funds being directly deposited into your accounts.
User initially signs on with a User ID (VIN number) and password received from our office, which is authenticated; thereafter user is prompted to change to a new password of eight characters long. Our office will not maintain passwords. Only after successful password match will the next screen appear. Any attempt to go to a downstream screen either through favorites or directly typing the URL without having a successful sign on will force a redirect back to this screen. Only after successful password match will the next screen appear.
An eight length unique password is required. After authentication of new user or change of password is done selecting the save or cancel buttons saves the new password or cancels operation and return user to the home page.

Chapter 19 - Password Change/New User Authentication

Enter and then re-type your new password and click Save, or Cancel.

New Password

Re-type New Password

Save  Cancel

Compact With Texans | Open Records Policy | Privacy Policy | Accessibility Policy | Link Policy | Disclaimer
Send comments and questions about the website to: webmaster@sos.state.tx.us
An activity can be performed by clicking on the links in red. The county name, address and voter registrar are displayed here. At this point a change of password can be made.

ACTIVITY CHOICES

Brazoria County - Chapter 19 Home

RoVin Garrett
Tax Assessor-Collector
111 E. Locust, Room 100
Angleton, TX 77515

Select an activity from links below

Make a Request
Check Status of Requests
Upload Supporting Documentation
View Ledger

Change password...
Request choice can be performed by selecting the type of request from this menu.

Brazoria County - Chapter 19 Home

Ro'Min Garrett
Tax Assessor-Collector
111 E. Locust, Room 100
Angleton, TX 77515

Select type of request from links below:

- Purchase
- Temporary Personnel Expense
- Travel
- NVRA Expense

Compact With Texans | Open Records Policy | Privacy Policy | Accessibility Policy | Link Policy | Disclaimer

Send comments and questions about the website to: webmaster@tos.state.tx.us
County balances for the last three fiscal years, total pending requested amounts and the remaining balance for future requests are displayed. You must enter the date the request was paid by the county here. If the date is within the 30 days of payment the system will proceed with the request.
REQUEST ATTESTATION

This is a three-step entry form for each request to be filled out by the county. After the verified button is checked a 'submit' button will then display for final submission. Enter the payee name and address information, then add your categories by selecting from the drop down category menu. You can add a more detail description in the next column. Enter Qty & Unit Cost, the system will automatically calculate the total. Click Sum to total, then Save.
This is a three-step entry form for each travel request to be filled out by the county. After the verified button is checked a 'submit' button will then display for final submission. Enter the payee name or county if county pays the temporary staff and address information, then purpose of trip, destination and beginning & ending dates. Include all your travel expenses; the system will automatically calculate the total. Click Sum to total, and then Save.
30

REQUEST ATTESTATION

We have put various preventative measures in the system for assurance in the case a VR inadvertently attempts to overspend their approved funding amount. If the amount being requested is more than the actual funds available; the system will alert you the actual amount that will be reimbursed if any.

BLANCO County - Request Step 1 of 3 - Entry

NOTE: amount of request exceeds available funds. Only $2,623.15 will be reimbursed. Request has been verified. To proceed, check the box agreeing to the attestation below, and click Submit. If you do not agree, click Return To Home to cancel the request. If you need to make a change, do so now and click Save again. Once Submit has been clicked, CHANGES CANNOT BE MADE - you will, however, be able to withdraw the request.

Payee or Vendor the product or service was purchased from:

- Name: DELL MARKETING LP
- Address: P.O. BOX 149254
- City: AUSTIN
- State: TX
- ZIP/Postal Code: 78714

Details of purchase (select category, and provide description, quantity, and unit cost - amounts and total will be calculated for you):

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Quantity</th>
<th>Unit Cost</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>101-Computer</td>
<td>Dell Laptop Computer</td>
<td>3</td>
<td>895.00</td>
<td>2,685.00</td>
</tr>
</tbody>
</table>

Other Charges (shipping, handling, taxes, etc)

Save  Sum  Total  2,685.00

Voter Registrar Certification: I certify that the above services were rendered, or goods received, and are in compliance with rules designating which goods and/or services are reimbursable with Chapter 19 funds. I certify that the invoices(s) are true and paid. I likewise certify that these goods or services are for voter registration in accordance with the Texas Adminstrative Code 811.11 - 81.29; and Texas Election Code, Chapter 19, 19.002(b) and 31.003. I understand pursuant to TAC 81.29 failure to adhere to these rules may result in the denial of reimbursement of Chapter 19 Funds.

☐ I agree to the Voter Registrar Certification  Submit
REQUEST ATTESTATION

The voter registrar must ensure that the VR certification is checked before sending. Once submitted data is written to the SOS database. To cancel a request click on the ‘withdraw’ button on the next screen.

BLANCO County - Request Step 1 of 3 - Entry

Request has been verified. To proceed, check the box agreeing to the attestation below, and click Submit. If you do not agree, click Return To Home to cancel the request. If you need to make a change, do so now and click Save again. Once Submit has been clicked, CHANGES CANNOT BE MADE - you will, however, be able to withdraw the request.

Payee or Vendor the product or service was purchased from
Name: DELL MARKETING LP
Address: PO BOX 149254
City: AUSTIN State: TX ZIP/Postal Code: 78714

Details of purchase (select category, and provide description, quantity, and unit cost - amounts and total will be calculated for you)

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Quantity</th>
<th>Unit Cost</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>101-Computers</td>
<td>Dell Laptop Computer</td>
<td>1</td>
<td>$95.00</td>
<td>$95.00</td>
</tr>
</tbody>
</table>

Other Charges (shipping, handling, taxes, etc)

Voter Registrar Certification: I certify that the above services were rendered, or goods received, and are in compliance with rules designating which goods and/or services are reimbursable with Chapter 19 funds. I certify that the invoices(s) are true and paid. I likewise certify that these goods or services are for voter registration in accordance with the Texas Administrative Code 811.11 - 81.29; and Texas Election Code, Chapter 19, 19.002(b) and 31.003. I understand pursuant to TAC 81.29 failure to adhere to these rules may result in the denial of reimbursement of Chapter 19 Funds.

[ ] I agree to the Voter Registrar Certification

Submit
REQUEST DETAIL

The request are assigned an id number generated by the database. Details of the submitted request is exhibit, the user can withdraw at this point or continue by uploading the documents for the request. If all documents has been uploaded, the user can return to home and either exit the system or enter another type of request.

BLANCO County - Request Step 2 of 3 - Review

Your request has been assigned Request ID 801. Please make note of the number for future reference.

Details of your request are as follows:

DELL MARKETING LP
PO BOX 149234
AUSTIN, TX 78714

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computers-Dell Laptop Computer</td>
<td>1</td>
<td>$895.00</td>
<td>$895.00</td>
</tr>
</tbody>
</table>

Request Total: $895.00

If this request is incorrect or was submitted in error, you can withdraw it now by clicking Withdraw.

Withdraw

All requests must supply supporting documentation, if your items are ready for uploading, Click Upload. You can return at a later time to this site to upload documentation for this request. SOS will not begin processing request until documentation has been received.

Upload

You can return to this site later to upload documentation for this request. SOS will begin processing the request once documentation is received.
To upload another document click the upload button and add the additional documents. If all document has been uploaded and the request is complete, select submit and submit your request. Once the request has been submitted & SOS has retrieved the request, no additional changes can be made to your request.
The event log displays the activity status. Counties can only see the status of ‘review started’ and not the hierarchical movement within the Elections department.
The event log displays the activity status. Counties can only see the status of 'review started' and not the hierarchical movement within the Elections department.

BRAZORIA County - Documentation

Details of Request ID 503 are as follows:

Frank's
1202 West Ave
West Columbia, TX 77487

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Software Patches</td>
<td>4</td>
<td>$9.99</td>
<td>$39.96</td>
</tr>
</tbody>
</table>

Request Total: $39.96

The review process has started for this request, but is not yet complete.

Event log for this request (most recent event appears first):

<table>
<thead>
<tr>
<th>Time Stamp (AM)</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>4/25/2007 10:40:36</td>
<td>Submitted</td>
</tr>
</tbody>
</table>

Documentation upload log for this request (most recent upload appears first):

<table>
<thead>
<tr>
<th>Link (click to view file)</th>
<th>Time Stamp (AM)</th>
<th>File Name</th>
</tr>
</thead>
</table>
REQUEST STATUS

BRAZORIA County - Request Status

Requests for the last 30 days appear in the list below, with the most recent request appearing first. Click a Request ID link to see more information about the request.

<table>
<thead>
<tr>
<th>Request ID</th>
<th>Date Submitted</th>
<th>Goods/Services Obtained From</th>
<th>Amount</th>
<th>Status</th>
<th>Files Uploaded (first three only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>442</td>
<td>4/16/2007 11:28:16 AM</td>
<td>Ace Hardware</td>
<td>$19.98</td>
<td>Being reviewed</td>
<td>aspnet.txt</td>
</tr>
<tr>
<td>441</td>
<td>4/16/2007 10:14:49 AM</td>
<td>Wal-Mart</td>
<td>$1,596.00</td>
<td>Rejected</td>
<td>12012004.doc sqnet.log</td>
</tr>
<tr>
<td>433</td>
<td>4/11/2007 2:53:53 PM</td>
<td>aaa</td>
<td>$60,000.00</td>
<td>Withdrawn</td>
<td></td>
</tr>
<tr>
<td>422</td>
<td>4/10/2007 2:17:09 PM</td>
<td>ABC Pest Control</td>
<td>$55.99</td>
<td>Being reviewed</td>
<td>custsurvey.txt</td>
</tr>
<tr>
<td>421</td>
<td>4/10/2007 1:51:39 PM</td>
<td>bloomberg printers ltd.</td>
<td>$2,442.57</td>
<td>Withdrawn</td>
<td></td>
</tr>
<tr>
<td>405</td>
<td>4/9/2007 11:58:59 AM</td>
<td>Overhead Ford</td>
<td>$60,000.00</td>
<td>Withdrawn</td>
<td></td>
</tr>
<tr>
<td>403</td>
<td>4/9/2007 11:15:47 AM</td>
<td>One Hundred</td>
<td>$100.00</td>
<td>Withdrawn</td>
<td></td>
</tr>
<tr>
<td>361</td>
<td>3/30/2007 10:22:00 AM</td>
<td>Target</td>
<td>$7.00</td>
<td>Rejected</td>
<td></td>
</tr>
</tbody>
</table>

All requests for the last 30 days are exhibit here. Each request can be selected for more details. The Voter Registrar can withdraw a request or upload supporting documents to a request number prior to submission to SOS.
When a year is chosen and the ‘Run’ button is clicked the ledger information is read from the database and displayed on another screen.
Brazoria County - Chapter 19 Ledger for Fiscal Year 2005

RoVin Garrett
Tax Assessor-Collector
111 E. Locust, Room 100
Angleton, TX 77515

Return to previous page...

<table>
<thead>
<tr>
<th>SOS#</th>
<th>Payee</th>
<th>Description</th>
<th>Date Paid</th>
<th>Warrant</th>
<th>Expense</th>
<th>Adj</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>020000105</td>
<td>DELL MARKETING LLP</td>
<td>DELL OPTIPLEX G620 MINITOWER PENTIUM 4 X11 SPLIT: $2,249.08 FROM FY2004</td>
<td>05/12/2006</td>
<td>111349434</td>
<td>$6,381.09</td>
<td>0.00</td>
<td>$4,684.61</td>
</tr>
<tr>
<td>020000205</td>
<td>LINDA F. FILIPP</td>
<td>MILEAGE TO AUSTIN FOR TEAM TRAINING</td>
<td>06/25/2006</td>
<td>111516317</td>
<td>$159.13</td>
<td>0.00</td>
<td>$4,525.48</td>
</tr>
<tr>
<td>020000305</td>
<td>LINDA F. FILIPP</td>
<td>SOS 2006 SEM TRAVEL ADVANCE</td>
<td>06/22/2006</td>
<td>111657586</td>
<td>$504.13</td>
<td>0.00</td>
<td>$4,021.35</td>
</tr>
<tr>
<td>020000405</td>
<td>BEVERLY DIXON</td>
<td>SOS 2006 SEM TRAVEL ADVANCE</td>
<td>06/22/2006</td>
<td>111657655</td>
<td>$345.00</td>
<td>0.00</td>
<td>$3,875.33</td>
</tr>
<tr>
<td>020000505</td>
<td>LAURA SANTANGELO</td>
<td>SOS 2006 SEM TRAVEL ADVANCE</td>
<td>08/07/2006</td>
<td>111980708</td>
<td>$345.00</td>
<td>0.00</td>
<td>$3,331.35</td>
</tr>
<tr>
<td>020000605</td>
<td>SYSTEM ID WAREHOUSE</td>
<td>SYMBOL 7 UNIVERSAL USB CABLE X9 FOR BAR CODE READERS</td>
<td>08/07/2006</td>
<td>111980709</td>
<td>$223.50</td>
<td>0.00</td>
<td>$3,107.85</td>
</tr>
<tr>
<td>020000705</td>
<td>BEVERLY DIXON</td>
<td>SOS 2006 SEM ACT TRV EXP</td>
<td>08/31/2006</td>
<td>112168008</td>
<td>$129.04</td>
<td>0.00</td>
<td>$2,978.81</td>
</tr>
<tr>
<td>020000805</td>
<td>LINDA F. FILIPP</td>
<td>SOS 2006 SEM ACT TRV EXP</td>
<td>08/31/2006</td>
<td>112168009</td>
<td>$159.93</td>
<td>0.00</td>
<td>$2,818.88</td>
</tr>
<tr>
<td>020000905</td>
<td>VALCOM COMPUTER CENTER</td>
<td>HP COLOR LJ 4700N PRTR/FEEDER</td>
<td>01/16/2007</td>
<td>113158370</td>
<td>$2,425.00</td>
<td>0.00</td>
<td>$293.88</td>
</tr>
<tr>
<td>020001005</td>
<td>ScanFY</td>
<td>Dell Server Split: $393.88 from FY2005 for 10.12</td>
<td>04/30/2007</td>
<td>$393.88</td>
<td>0.00</td>
<td>0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>
An Examiner can select an activity after sign on.

Courtney Cordova

Select an activity from links below:

View Request Queue
View a County's Request History
Enter County Mode
## REQUEST QUEUE

The request queue displays current work for processing; work in process and completed work.

### Shelia Latting - Request Queue

The following requests are for your further handling:

<table>
<thead>
<tr>
<th>Request ID</th>
<th>County</th>
<th>Date Submitted</th>
<th>Goods/Services Obtained From</th>
<th>Amount</th>
<th>Status</th>
<th>Files Uploaded (first three only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>452</td>
<td>BRAZORIA</td>
<td>4/16/2007 11:21:18 AM</td>
<td>Computer Shop West</td>
<td>$500.00</td>
<td>Delivered to Manager</td>
<td>aspnet.txt</td>
</tr>
<tr>
<td>442</td>
<td>BRAZORIA</td>
<td>4/16/2007 11:28:16 AM</td>
<td>Ace Hardware</td>
<td>$19.98</td>
<td>Delivered to Manager</td>
<td>aspnet.txt</td>
</tr>
</tbody>
</table>

The following lists all requests still in the review process...

<table>
<thead>
<tr>
<th>Request ID</th>
<th>County</th>
<th>Date Submitted</th>
<th>Goods/Services Obtained From</th>
<th>Amount</th>
<th>Status</th>
<th>Files Uploaded (first three only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>521</td>
<td>ANDERSON</td>
<td>4/24/2007 8:50:42 AM</td>
<td>Target</td>
<td>$100.00</td>
<td>Incomplete</td>
<td>aspnet.txt</td>
</tr>
<tr>
<td>452</td>
<td>BRAZORIA</td>
<td>4/16/2007 11:21:18 AM</td>
<td>Computer Shop West</td>
<td>$500.00</td>
<td>Delivered to Manager</td>
<td>aspnet.txt</td>
</tr>
<tr>
<td>461</td>
<td>BRAZORIA</td>
<td>4/19/2007 11:16:01 AM</td>
<td>Computer Shop</td>
<td>$500.00</td>
<td>Incomplete</td>
<td>aspnet.txt</td>
</tr>
</tbody>
</table>

...and those requests that were withdrawn, rejected, or approved in the last seven days.

<table>
<thead>
<tr>
<th>Request ID</th>
<th>County</th>
<th>Date Submitted</th>
<th>Goods/Services Obtained From</th>
<th>Amount</th>
<th>Status</th>
<th>Files Uploaded (first three only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>522</td>
<td>BRAZORIA</td>
<td>4/26/2007 2:59:20 PM</td>
<td>SpanFY</td>
<td>$700.00</td>
<td>Approved</td>
<td>custsurvey.txt</td>
</tr>
</tbody>
</table>
A view of each county’s request history can be seen by selecting the county and hitting the continue button.
COUNTY SELECTION

Drop-down list of the counties.
## COUNTY REQUESTS DISPLAY

### New!!

#### View of all county requests.

**Brazoria County - Chapter 19 Home**

RoVin Garrett  
Tax Assessor-Collector  
111 E. Locust, Room 100  
Angleton, TX 77515

Requests for the last 365 days appear in the list below.

<table>
<thead>
<tr>
<th>Request ID</th>
<th>Date Submitted</th>
<th>Goods/Services Obtained From</th>
<th>Amount</th>
<th>Status</th>
<th>Files Uploaded (first three only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>522</td>
<td>4/26/2007 2:59:20 PM</td>
<td>SpanFY</td>
<td>$750.00</td>
<td>Approved</td>
<td>custsurvey.txt</td>
</tr>
<tr>
<td>503</td>
<td>4/25/2007 10:40:35 AM</td>
<td>Frank's</td>
<td>$99.95</td>
<td>Approved</td>
<td>custsurvey.txt</td>
</tr>
<tr>
<td>484</td>
<td>4/20/2007 4:55:48 PM</td>
<td>Big Store</td>
<td>$55,644.75</td>
<td>Rejected</td>
<td>custsurvey.txt</td>
</tr>
<tr>
<td>482</td>
<td>4/20/2007 4:42:58 PM</td>
<td>Alligator Ford</td>
<td>$55,644.75</td>
<td>Withdrawn</td>
<td></td>
</tr>
<tr>
<td>481</td>
<td>4/20/2007 10:46:18 AM</td>
<td>Target</td>
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COUNTY MODE

An examiner can enter county mode and perform as a county.
A Practical Overview of the Accounting Side of Chapter 19 Funds

Next topic overview:

A Practical Overview of the Accounting Side of Chapter 19 Funds from an Auditor’s Perspective
In other words

“Show me the Money”
A Practical Overview of the Accounting Side of Chapter 19 Funds

- Keep it Simple
  - Dates and Timelines
  - Separate Bank Account
  - Budget
  - Accounting
  - Purchasing & Payables
  - Asset Disposition
  - Reconciliation
A Practical Overview of the Accounting Side of Chapter 19 Funds

Key dates – 30 day rule (request)

- Payment to vendor (check date)
- Get photo copy of check from treasurer on date of Commissioners Court approval
- Get a copy of documentation
  - Purchase order (if applicable)
  - Receiving report (if applicable)
  - Cancelled invoice

- Lapse Dates (2 and 3)
- IMPORTANT DATE: June 2008 expires on August 31, 2010
A Practical Overview of the Accounting Side of Chapter 19 Funds

- Separate Accounts (GL or Subsid)
- Bank Accounts (can now be in consolidated account)
  - Non-interest (generally no fees)
  - Wire funds to and from
  - Should always go back to zero
A Practical Overview of the Accounting Side of Chapter 19 Funds

- Accounting Systems
  - Budget controls
    - Estimated Revenue – confirmed from state
    - Appropriation Control – Expense categories
    - Good way to verify remaining balance with state ledgers
  - Income Statement/Balance Sheet
    - Will have a negative cash balance (basic theory of reimbursement)
    - Will also get back to zero cash balance upon reimbursement, unless there are proceeds from auctioned assets.
## A Practical Overview of the Accounting Side of Chapter 19 Funds

### Summary Financial Report – Revenue and Expenditure

<table>
<thead>
<tr>
<th>Subobject</th>
<th>Description</th>
<th>Budget</th>
<th>Actual</th>
<th>Encumbered</th>
<th>Balance</th>
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<tbody>
<tr>
<td>R3189</td>
<td>STATE AGENCY</td>
<td>107,383</td>
<td>53,169</td>
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<td>REVENUE TOTAL</td>
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</table>
A Practical Overview of the Accounting Side of Chapter 19 Funds

- Payable (Allowable) vs. Non-payable (Unallowable)
  - State Guidelines
  www.sos.state.tx.us/elections/laws/chap19.shtml

- Enhance VR vs. day to day

- Purchasing
  - Local policies
  - Bidding requirements and approvals
    - Competitive pricing under $2,000
    - Written (3) bids $2-$10K
    - Prior approval over $10K
A Practical Overview of the Accounting Side of Chapter 19 Funds

- Asset Disposition
- Reconciliation
A Practical Overview of the Accounting Side of Chapter 19 Funds

- Everything “zeros” out in the end

- Detailed ledgers to Office Secretary of State

  - This will be accomplished by utilizing the soon to be activated on-line program.
A Practical Overview of the Accounting Side of Chapter 19 Funds

BALANCE (Y,M,Q,A): Y  FUNDING PERIOD:  CURRENCY CODE:
FISCAL MO/YEAR: 11 2007 AUG 2007

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<tr>
<th>Subobject</th>
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A Practical Overview of the Accounting Side of Chapter 19 Funds

FAML6400 TRIAL BALANCE INQUIRY 08/09/2007 12:36 PM

FISCAL MO/YEAR : 11 2007          CURRENCY CODE : 
FUND TYPE : SR  SPECIAL REVENUE FUNDS
FUND : 065  ELECTION FUND-CHAPTER 19
SUBFUND :

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Revenues less Expenditures  
$ (2,059.20)

Pending Reimbursements  
$ 2,059.20

Reconciling Difference  
$ 0.00
Chapter 19 Purchase Request
Voucher Detail for Voter Registration
EL PASO COUNTY

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Payee Name: Helen Jamison

Address: 100 E. San Antonio, Suite 402
El Paso, TX 79901

Description of Articles or Services: Attend Secretary of State 25th Annual Voter Registration Seminar

<table>
<thead>
<tr>
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<th>Unit Price</th>
<th>Amount</th>
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</table>

 Voter Registration Seminar
Austin, TX August 14 - 17, 2007

Voter Registration Certification:
I certify that the above services were rendered, or goods received, and are in compliance with rules designating which goods and services are reimbursable with Chapter 19 Funds. I certify the amounts are true and correct. I hereby certify that these goods or services are for voter registration in accordance with the Texas Administrative Code §151.31-§151.39, and Texas Election Code, Chapter 19, §159.009(b) and §159.004. I understand pursuant to TAC §151.30 failure to adhere to these rules may result in the denial of reimbursement of Chapter 19 Funds.

Director of Elections
July 13, 07

Finance Manager
July 13, 07

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A Practical Overview of the Accounting Side of Chapter 19 Funds

Helen Jamison

From: Texas Comptroller of Public Accounts - Claims Division [directdeposit@op.state.tx.us]
Sent: Friday, July 20, 2007 8:03 AM
To: Helen Jamison
Subject: Advance Payment Notification - Mail Code: 041[Scanned]

DO NOT APPLY TO THIS MESSAGE. This message has been generated by an automated system.

Confidentiality Statement: The Advance Payment Notification you have received may contain confidential and privileged information. Any unauthorized review, use, disclosure or distribution is strictly prohibited. If you are not the intended recipient, please destroy all copies of the original notification.

***IMPORTANT***

Last night, the Texas Comptroller of Public Accounts processed direct deposit payments that will post to your account on the first business day after the date of this notice.

STATE EMPLOYEES:

You may access employee travel payment information from Fiscal Management’s Payment Services Web page at https://www.window.state.tx.us/En/pmt/ by clicking on the State Employee Travel Payments link.

If you need additional payment information, please contact your agency’s travel or payroll department.

STATE VENDORS:

It is recommended that you forward this message to the appropriate staff for accounts receivable posting.

Payment resistance information may be obtained via the Internet or by fax.

You may access vendor payment information from Fiscal Management’s Payment Services Web page at https://www.window.state.tx.us/En/pmt/ by clicking on the State to Vendor Payment Information link.

To obtain non-confidential vendor payment information by fax, dial one of the following telephone numbers:

English - (877) 575-3044 local free or (512) 346-3867 in Austin
Spanish - (877) 575-0810 toll free or (512) 356-3420 in Austin

If you need additional payment information, or agency contact list can be accessed from the Payment Services Web page by clicking on the Agency Contact Information vendor Payment Information link.

DIRECT Deposit Notification - TIN: 94810167622 - Mail Code: 041

Payment #: 4421341
Total Payment Amount: $5,371.66
Interest Included: 0.00
Agency: 301 COMPTROLLER - Hat2 - WAC, 657027612
P.O. Box 99297612
$5,000.00 0.00
Inv #: 071022606
CHAPTER 19 - VENDOR REGISTRATION

P.O. Box 99297612
$561.60 0.00
Inv #: 071022606
CHAPTER 19 - VENDOR REGISTRATION
A Practical Overview of the Accounting Side of Chapter 19 Funds

Closing:

Debits = Credits

Money in the bank (Bills paid, vendors happy)

Accounts Reconcile – Everything comes back to Zero

“Life is Good!”