

Fort Hancock ISD



Fiscal Manual *(Fiscal Guide for District Staff)* *2017-2018*

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Introduction

This Fiscal Manual has been prepared to provide general information about several Fort Hancock ISD business functions. Additional information may be available within the district's Board Policies, Administrative Procedures, or other web resources.

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Business Office Staff

The Business Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. The staff consists of:

Jose G. Franco	Superintendent	Extension 1400
Victoria V. Gonzalez	Business Manager	Extension 1403
Norma Muniz	Finance Director	Extension 1404
Iracema Enriquez	Data Entry PEIMS	Extension 1410
Angelica Sanchez	Administrative Secretary	Extension 1400

Accounting Code Structure

The Financial Accounting & Reporting Module of the Financial Accountability System Resource Guide (FASRG) contains the required accounting code structure. Use of the appropriate accounting code structure is mandatory. The code structure is available on the TEA website at www.tea.state.tx.us.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

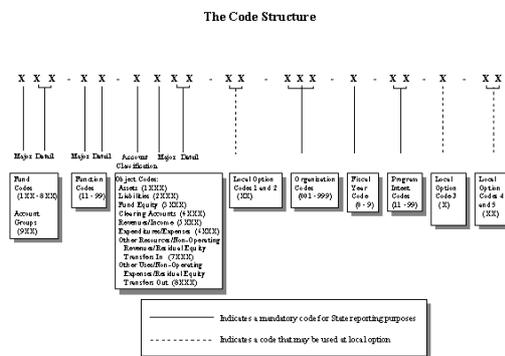


Exhibit #29 (FAR: 1.4.1 Overview of Account Codes)

Activity Funds – Overview

According to the FASRG, Site-Based Decision Making Module, activity funds historically have been accounted for by school districts in various fund groups: general fund (Fund 19X), special revenue funds (Fund 461) and agency funds (Fund 865). A school district should consider the following questions to determine the proper method and fund in which activity funds should be accounted:

- Does local board policy allow for recall of excess or unused fund balances into the general fund for general school district use? If so, these activity funds should be accounted for in the *general fund*, and revenues and expenditures should be budgeted.
- Do other persons besides the students involved in the activity fund (teachers, sponsors, principals, administrators, etc.) have access to activity fund? If so, this money should be accounted for in *Fund 461 - Campus Activity Funds*.
- Do activity fund financial decisions rest solely with the students? If so, this money should be accounted for in *Fund 865 - Student Activity Account* which serves as an agency account for student club or class funds.

The district has made the determination that all Campus Activity Funds will be accounted for in Fund 461. This shall include the principal's activity account and any other non-student organization accounts such as the library, grade level teachers, athletics, etc.

The district has made the determination that all Student Activity Funds will be accounted for in Fund 865. This shall include all student organizations and clubs that meet the definition of a bona fide club or chapter, i.e. have elected officers and by-laws.

Campus Hospitality (Faculty Fund) accounts shall be accounted for in Fund 865 in accordance with the FASRG.

Activity Funds (Campus or Department –Fund 461)

Campus activity funds (under the control of the principal or administrator) shall be collected, receipted, and deposited to the district's business office on a daily basis. Refer to cash/check handling procedures.

Campus activity funds are managed using a centralized accounting system. A centralized accounting system is defined as a system that is centrally managed at the district's business office. Hence, all funds will be deposited by the business office, all purchases made through the business office, and all disbursements (payments) made by the business office.

Campus activity funds shall be primarily used to benefit students and the district in accordance with School Board Policy. [School Board Policy CFD Local] Typical uses include field trip fees, staff or student awards/incentives, faculty luncheons, refreshments for staff meetings, etc. These funds are district funds; therefore, the funds shall not be used for "gifts" to students and/or staff or donated to external organizations. Budgeted funds shall not be used to generate activity funds, nor shall staff (administrative/support) earn wages while generating activity funds. Giving of staff time to generate activity funds shall be voluntary.

Generating activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). Activity funds generation shall be a passive activity and shall not detract from the district's overall primary educational purpose. The generation and expenditure of campus activity funds shall be held to the same standard and scrutiny as that of appropriated funds. Activity funds shall be audited and must adhere to accepted business practices.

Sales tax generated through fundraising activities shall be recorded and paid to the Texas Comptroller of Public Accounts on a Yearly basis. Two tax-free sales per district, campus, and bona fide clubs or organizations shall be allowed each calendar year. The tax free days must occur on a single day (defined as a 24-hour period) or over a period of time as pre-sales with a single delivery date. A fundraising calendar should be maintained to ensure compliance with the limitation of two sales per calendar year.

Campuses may establish a Faculty Fund (Hospitality) with voluntary donations from staff. These funds are not district funds and may be used in any manner. Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, employee recognition awards, etc. These funds shall be deposited and expended from an Agency Fund (Fund 865).

Activity Accounts (Student Organizations –Fund 865)

Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's business office on a daily basis. Refer to the cash/check handling procedures. All monies collected should be receipted in a receipt book and on the Student Organization Revenue Form (refer to Fundraising Documentation Forms). A Student Organization Revenue Form shall be used for all non-reimbursable sales. Examples of these fundraisers may include: candy sales, ice cream, flowers, etc.

Student activity funds are managed using a centralized accounting system. A centralized accounting system is defined as a system that is centrally managed at the district's business office. Hence, all funds will be deposited by the business office, all purchases made through the business office, and all disbursements (payments) made by the business office.

Checks for activity fund disbursements shall be generated in a timely manner. All supporting documentation shall be submitted prior to the check processing. Requests for emergency checks shall be kept to a minimum and shall be subject to approval only for extenuating circumstances.

Student activity funds shall be used exclusively for the benefit of students. Typical uses include student travel, awards, banquets, supplies, DJ for a dance, end-of-the-year trips or events, club t-shirts, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers. **Class/club meeting notes should be on file to support student decisions regarding the expenditure of their class/club funds.**

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). An Authorization to Conduct a Fund Raiser form should be submitted to the principal in advance of the scheduled activity. **Effective July 1, 2014, the United States Department of Agriculture (USDA) will limit the types of foods and beverages that may be sold to students at school during the school day. [Note: The school day is defined by the USDA as: the period from the midnight before, to 30 minutes after the end of the official school day. These standards will impact all those responsible for selling food to students including: food service departments, fundraisers, school clubs, and groups. The Smart Snack standards do not apply to food sold during non-school hours, foods sold to adults, parents, staff, and foods brought to school by a student for personal consumption. Additional information regarding the Smart Snack guidelines is available at: <http://www.fns.usda.gov/school-meals/smart-snacks-school>.**

In addition, at the end of the fund raising activity, a Profit Loss Statement should be filed with the Business Office. Activity funds shall be audited on at least an annual basis and must adhere to accepted business practices.

Sales tax generated through fundraising shall be recorded and paid to the Texas Comptroller of Public Accounts on a Yearly basis. Two tax-free sales per bona fide club or organization shall be allowed each calendar year. The tax free days must occur on a single day (defined as a 24-hour period) or over a period of time as pre-sales with a single delivery dates. A fundraising calendar should be maintained to ensure compliance with the limitation of two tax exempt sales per calendar year.

Merchandise ordered for resale should be distributed to students on written distribution log (refer to Fundraising Documentation Forms). The merchandise distribution log should reconcile with the corresponding invoice and/or packing list.

To establish an activity account, an organization should have an approved constitution, by-laws and elected officers. The principal shall submit a list of all clubs and organizations with the elected officers to the business office on an annual basis. A Request to Open/Close a New Student Activity Account shall be submitted by the principal when the need arises. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training should be scheduled to assist the organization sponsors in managing their respective student activity account(s). Every sponsor should complete and submit a Sponsor Responsibility Affidavit form to the business office.

Since Student Activity Accounts are trust funds that the campus manages on behalf of the students, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of five (5) years [TSLG minimum retention period & district's Local Records Retention Schedule]. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the principal as part of the closeout procedures, shall collect all club records for storage on the campus for one (1) fiscal year, then at the Records Center for the rest of the archival period of time. New receipt books should be issued to staff members for each fiscal year.

Additional information is available in the Activity Account Manual posted on the district's business webpage:

Activity Funds are not to be used as Petty Cash.

Authorization to Conduct a Fund Raiser
Fund Raiser Profit/Loss Statement
Fundraising Documentation Forms
Request to Open or Close a Student Activity Account
Activity Account Manual

Athletics

Procedures for Distribution and Sales of Athletic Tickets

The Central Office is responsible for the purchase and distribution of all athletic tickets. All receipts will be deposited to the depository bank account and accounted for by Central Office. Game reports are signed by the gate attendant(s). Gate sales are reconciled with cash collected.

Gate Control of Athletic Tickets

Game boxes are provided by Central Office. They are signed out by the Administrator on duty by 3:00 P.M. on game day. The Administrator delivers the game box to the gate attendant(s) on duty, who count the money and check off the currency on the cash sheet.

- When ticket booth closes, gate keeper counts drawer and balances ticket sales with cash sheet.
- Both cashier and Administrator on duty sign cash sheet.
- Deposit is placed into a tamper evident bank bag.
- On the following business day, Business Manager or designee count and verify amount matches Gate Receipt report and deposits funds.

Attendance

FEB (Legal) The District shall maintain records to reflect the average daily attendance (ADA) as required by the Commissioner. The Superintendent, principals, and teachers are responsible to the Board and the state to maintain accurate, current attendance records. 19 TAC 129.21(a)

- Attendance is to be taken 2nd instructional period of each day.
- Alternate attendance is 5th instructional period

Benefits

To qualify for local benefits, an employee must serve in a

- permanent position (not as a substitute nor in a temporary capacity),
- work at least thirty (30) hours per week
- exception of permanent bus drivers who must work at least twenty (20) hours per week.

Health Insurance: TRS requires 10 hours of employment per week to qualify for insurance but before you qualify for the local benefits you must work 30 hours a week with the exception of permanent bus drivers who must work at least twenty (20) hours per week.

Budget Adoption

- The district must adopt a budget not later than August 31st of each year.
- The Board of Trustees shall publish a notice and conduct a public hearing regarding the budget prior to adoption of the budget. The district must also publish a notice regarding the proposed budget on the district website.
- At a minimum, the Board of Trustees shall adopt a budget that includes the General Fund,
 - o Food Service Fund and

- o Debt Service, if any.
 - o The budget shall be adopted at the function code level; therefore, any changes to the budget at the functional level shall be approved by the Board of Trustees prior to exceeding a functional expenditure category.
- The adopted budget shall be reported to TEA on an annual basis through the fall PEIMS submission.
 - The Superintendent shall be responsible to coordinate the development and adoption of the district budget.
 - Every campus and department shall be responsible for monitoring and amending their respective budget to ensure that it meets the identified needs of the campus or department.
 - The adopted budget shall correlate directly and/or indirectly to the District Improvement Plan and Campus Improvement Plans.

Budget Amendments

A budget amendment is defined as a transfer of funds across different functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment should be submitted for any account that exceeds the budget.

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

Budget Transfers

A budget transfer is a transfer of funds which is not across different functions. The Superintendent shall approve all budget transfers. The Campus Principal and Business Manager shall approve all budget transfers. To keep budget transfers to a minimum, each administrator should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary. An excessive number of budget transfers may substantially change the budget document that was presented to the School Board during the budget adoption process.

All budget transfers and/or amendments in state or federal grants shall be approved by the Superintendent to ensure that a grant amendment is filed with the granting agency (such as TEA).

Cash/Check Handling

A receipt shall be issued for all cash collections, including for minor sales from fundraisers (candy, ice cream, etc.) or library fines. Generally, a receipt shall be issued for all collections from an individual. A Fundraising Collections Log shall be generated for non-receipted cash collections and submitted with the cash deposit to the campus secretary/bookkeeper. **Note: A copy of all receipts shall move with the funds from the sponsor to the campus secretary/bookkeeper to the business office.**

All cash and checks shall be deposited to the central office on a daily basis. No post-dated checks should be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home for extended periods of time. **No cash purchases should be made with the exception of petty cash available at the central office – every dollar collected should be receipted and deposited to the central office/bookkeeper.**

The administrators/sponsors shall receipt [in a bound, pre-numbered receipt book] and forward all monies on a daily basis to the district's business office, or secure overnight in a locked campus safe if the deposit cannot be made the same day.

All district funds shall be deposited to the appropriate district and/or campus account at the district's depository bank, Pecos County State Bank.

Athletic event gate receipts (admission tickets) shall be recorded on an Athletic Gate Receipts form and submitted by the gate keeper to the Administrator on Duty or Head Coach. Funds shall be forwarded to the business office for deposit to the appropriate athletic events revenue account(s).

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

Check Processing

Business Office checks will be printed, endorsed, and released on a bi-weekly basis. Generally, checks will be generated on Friday afternoons. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. All Fund Requests/Purchase Orders, including supporting documentation, such as travel advances/reimbursements, petty cash, construction, etc. shall be approved by the appropriate principal or administrator and submitted to the business office by 12:00 noon on Fridays. Requests received after this time will be processed the following week. Fund Requests/Purchase Orders without all of the supporting documentation will not be accepted, nor processed. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

Fund Request/Purchase Orders or Payment Authorizations shall be used for travel and petty cash disbursements or emergency purchases. State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Business Office on a timely basis for payment.

Checks not cashed by the expiration date (90 days) will be voided. A new check will be reissued at a fee of \$30.00 [depository bank stop payment fee] if the payee is located and requests a reissue.

Contracts for Consultants or Contracted Services

Consultants and Contracted Vendors are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc that cannot be performed by a school district employee. A written contract is required for all contracted services. If the consultant (vendor) does not provide their own company contract, a Consultant Service Contract shall be executed by the vendor. All contracts shall be submitted to legal review by the Superintendent using the district's Contract Review Checklist. After approval by the Superintendent, he shall sign the contract on behalf of the district. The Superintendent is the only individual authorized to sign contracts on behalf of the district. **No other employee is authorized to sign a contract or agreement on behalf of the district.** Contracts that exceed \$50,000 [School Board Policy CH Local] shall be approved by the School Board at a regularly scheduled board meeting.

All contracts that exceed \$50,000 [Policy CH Local] shall be procured using the competitive procurement requirements established in the appropriate state law (TEC or the Government Code). The evaluation criteria [such as cost and prior performance] for the review of the proposals shall be determined prior to the solicitation for proposals/bids. The review and recommendation process shall include a separation of duties: the originator of the contract request should work collaboratively with the business office to evaluate the proposals/bids. The selection criteria of a consultant or contracted vendor may include the following:

- Purchase price.
- The reputation of the vendor and of the vendor's goods and services.
- The quality of the vendor's goods or services.
- The extent to which the goods or services meet the District's needs.
- The vendor's past relationship with the District.
- The impact on the ability of the District to comply with laws relating to historically underutilized businesses.
- The total long-term cost to the District to acquire the goods or services.
- For a contract that is not for goods and services related to telecommunications and information services, building construction and maintenance, or instructional materials, whether the vendor or the vendor's ultimate parent company or majority owner has its principal place of business in this state or employs at least 500 persons in this state.
- Any other relevant factor specifically listed in the request for bids or proposals.

If a contract for a consultant or contracted services will be funded through a federal grant, the Superintendent shall also approve the contract to ensure that it is: 1) included in the grant application; 2) budgeted in the grant; 3) verify that the contracted services is allowable under the grant; and 4) approved by the granting agency (such as TEA).

The contract originator (campus or department administrator) shall be directly responsible to ensure that the contractor performs the services covered by the contract.

Please follow these procedures when submitting a contract for contracted services:

- o Submit a completed vendor contract or Consultant Service Contract to the Superintendent for review. The Superintendent shall forward the contract to the Board for final approval, or schedule at the next School Board meeting, as appropriate.
- o Obtain the following documents from the consultant:
 - o Vendor Application
 - o A completed W-9 form
 - o Conflict of Interest Questionnaire
 - o A Felony Conviction Form
 - o If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.
 - o Submit a requisition to encumber the funds required for the contract. The contract will not be released to the consultant, nor will the consultant be allowed to begin work for the district, until a purchase order is approved by the final approver [Superintendent].

Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers compensation, and auto liability, shall be submitted to the business office with the purchase order. The Certificate of Insurance shall name "Fort Hancock ISD" as additional insured. No work shall be performed by the consultant or contracted vendor until all required documents, especially proof of insurance, are received by the business office.

Payments to consultants and contracted service vendors will not be made until the person responsible for monitoring and/or accepting contract performance has approved a detailed invoice. The detailed invoice must include the date(s) of service, service(s) performed, and the negotiated rate of pay.

Contracts for Service Agreements

All contracts for rentals, service agreements, etc. must be signed by the Superintendent. **No other employee is authorized to sign a contract or agreement on behalf of the district.** An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed \$50,000 [School Board Policy CH Local] shall be approved by the Board of Trustees. Refer to the Contracts for Consultants and Contracted Services for additional guidance related to contract administration.

Copiers

The district lease several copiers that are strategically placed in different campuses or departments. The copiers are for district business use only. All district staff shall comply with the acceptable use guidelines related to the use of district copiers. Personal copiers, if any, will be charged at .10 cents for black/white and .25 cents for color copiers. Prior approval should be obtained from the appropriate campus principal and/or department administrator to use a district copier for personal printing. Payment for personal copiers shall be made immediately to the campus secretary or business office, depending on location of copier. All funds must be turned in to central office.

Credit Cards

The district utilizes several credit cards for purchasing of goods such as food items, instructional supplies, and maintenance supplies. The credit cards shall be maintained by the business office upon approval of a purchase order.

All credit receipts (detailed, itemized) shall be submitted to the business office within three (3) days of the purchase to ensure prompt payment to the vendor. If receipts and credit card receipts are not submitted on a timely basis, these charges will be temporarily posted to the campus' activity account until receipt of the supporting documentation. If a receipt is not received from the purchaser, the purchaser may be held liable for reimbursement of the entire purchase. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

The district does allow the use of the selected merchant credit cards for purchases from federal grants. Expenditure of federal funds with a credit card shall be allowable under the grant program. The Business Manager may be required to approve questionable credit card expenditures. If a credit card expense does not meet the requirements of a state or federal grant, the expenditure shall be reclassified to local funds (Fund 199 or 461).

Each campus or department that is entrusted with credit cards shall properly secure the cards [when not in use] in a locked safe. Violation of credit card use may result in disciplinary action, up to and including employment termination. Any discrepancy between the balance and the receipt will be refunded to the district by the employee who signed out the card.

Donations and Gifts

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. The Donation Form shall be completed by the donor. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures.

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$100. In addition, the equipment shall be added to the district fixed asset tracking system.

All donations shall be approved by the Superintendent. All donations for technology equipment shall be approved by the Technology Director, Superintendent and the School Board. (If the value equals or exceeds \$1000).

Donation Form

Field Trips

All field trips shall be submitted to the Campus Principal or Administrator prior to a field trip. The field trip request should be forwarded to the transportation department. Out-of-state trips shall also be approved by the Superintendent. A fund request/purchase order shall be submitted for admission fees, meals, etc. 10 days prior to the field trip to the Business Office. In addition, a Field Trip Lunch Request form shall be completed and submitted 10 days prior to the field trip to the Cafeteria Manager.

If a district-owned vehicle or school bus is required, a transportation request must be submitted to Transportation Director. If the requestor will be driving a district-owned vehicle, he/she must be listed on the Authorized Driver List. Note: The district shall conduct a driving record verification of all staff requesting to use a district-owned vehicle, if the driving record meets the minimum guidelines set by the district, the staff member should be placed on the Authorized Driver List.

An Educational Field Trip funded with state and federal grant shall adhere to the TEA Guidelines for Related costs (located under Grant Management Resources on the TEA website). Specifically, the following documentation must be submitted to support the expenditures with grant funds:

- Destination of each field trip
- Costs associated with each field trip
- Objectives to be accomplished from conducting the field trip
- Teacher's lesson plan and follow-up activities

State and federal grant funds will not be utilized for field trips that are for social, entertainment, or recreational purposes or are not properly documented in accordance with the guidelines.

Fire Drills

Fire drills are to be conducted each month. **One drill a month for each month having 10 school days or more.** The drills may be Unobstructed or Obstructed.

Complete the Fire Drill record form as fire drills are completed. **The first week of each month** send the Technology Director a copy of the Fire Drill record form.

Fiscal Year

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

Invoices or Purchase Orders must be submitted and approved before the August Board Meeting, so legal budget amendments may be approved if necessary. Purchases made without Purchase Order approval in the month of August will become a liability of the person making the purchase.

All invoices for goods received before August 31st, shall be submitted to the Business Office by September 5th for processing and payment.

Fixed Assets & Inventory

Fixed assets [capital assets] are defined as equipment with a unit value over \$5000. These assets are tracked and recorded on the district's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Technology Director for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 663X. Fixed assets are subject to audit on an annual basis. Documentation shall be maintained to support all additions, deletions, or changes to the fixed asset balances.

Inventory items are defined as equipment with a unit value over \$100, but less than \$5000. These items referred to as "inventory" shall be tracked and recorded on the district's inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Technology Director for removal from the district's inventory tracking system. Inventory items are tracked for insurance purposes. Inventory items (with a unit value between \$100 and \$4999) must be purchased through the use of an Object Code 6639.

Other "walkable" items with a unit value under \$1,000 shall be tracked and tagged for inventory purposes. These items may include: iPads, Nook/Kindle, tablet computers, digital cameras, and other items that may have a personal use. These assets Inventory items (with a unit value less than \$1,000) must be purchased through the use of an Object Code 6399. The appropriate campus or department, such as Technology, Maintenance, Food Service, or Transportation shall track these items for control purposes.

An Assets & Inventory Transfer Form should be utilized to transfer assets or inventory from one room to another, one campus/dept. to another, or to transfer obsolete equipment to the Technology Department. The loss or theft of inventory and fixed asset items should be reported immediately to the Technology Director. The Technology Director shall post the change(s) to the fixed assets tracking system.

All staff will be provided an inventory list for their respective classroom, office, or work area at the beginning of the school year. After verifying the list, each employee shall return the verified list to his/her immediate supervisor.

At the end of the school year, the same process will occur. The end-of-the-year list should include all items that were assigned at the beginning of the year, plus any items purchased throughout the school year, less any items that were transferred or disposed of during the school year. Staff will not be released for the summer until their inventory list has been verified and submitted to the immediate supervisor. Missing items, if any, must be indicated on the inventory list. In addition, an explanation regarding why the item(s) is missing shall also be submitted with the list.

Items lost due to theft or vandalism must be reported immediately for police report and insurance claim purposes.

Fixed assets may be disposed of an annual basis after determination that the assets are obsolete or surplus (have no useful value to the district). The Superintendent shall approve the disposal of all assets, including the method of disposal, i.e. auction, garage sale, etc. **No employee shall remove surplus or obsolete assets for personal use. Removal of assets or inventory without written authorization shall constitute theft of property. The employee shall be subject to disciplinary action, up to and including termination of employment.** If an

asset purchased with a federal grant is scheduled for disposal, the federal grant process shall be coordinated with the Grants Director. Most federal grants contain specific disposal requirements of assets at the end of a grant period. The Receipt and Use of District Property Form will be used to assign district property, such as cell phones, cameras, iPads, Nook/Kindle, laptops/tablet computers, etc. to district staff for business purposes. The receiver should read the form carefully due to the potential tax and financial impact of using the assigned property for personal benefit.

Assets & Inventory Transfer Form
Receipt and Use of District Property Form
Assets & Inventory Transfer Procedures

Gift Cards

District funds shall not be used to purchase gift cards. Faculty Funds are not district funds; therefore, only these funds may be used to purchase a gift card for district staff. According to the Internal Revenue Service (IRS), gift cards in any amount are taxable to the employees and must be processed through the employee's paycheck.

According to IRS regulations, gift cards donated to the district by outside sources are also taxable to the employee if awarded to the employee by the district. Gift cards shall not be issued to staff without prior approval from the Superintendent.

Grants Management

Seeking grant funds such as state, federal or from other sources is very desirable due to the impact of reduced local resources. It is recommended that grant applications be developed through a team approach to ensure that all stakeholders develop the grant goals, strategies, and activities. Campus-based grant applications should be incorporated into the Campus Improvement Plan (CIP). All grant applications shall be reviewed and approved by Superintendent and Business Manager prior to submission to the granting agency. Some granting agencies require matching funds, in-kind funds, or other specific requirements that may pose a financial liability to the school district.

TEA-managed grants shall meet the Grant Management guidelines established by TEA. Specifically, grant fund expenditures must meet the following guidelines:

- Reasonable and necessary
- Supplemental to state and local funds
- Strategies identified in the District Improvement or Campus Improvement Plans
- Supported by original source documentation (invoices, receipts, etc.)
- Comply with Federal Cost Principles (Allowable expenditures)

After the school district has received confirmation that a grant application has been approved, typically through a Notice of Grant Award, the Business Manager shall prepare and enter the grant budget on the general ledger. No funds may be expended until the grant approval has been received from the granting agency.

The grants management administrator(s) shall work cooperatively with the Finance/Business to ensure compliance with all grant requirements as they relate to grant activities, expending of funds, supplement versus supplant, submitting reimbursement requests, financial reports, and evaluation reports.

On an annual basis, all staff paid from federal grant funds shall sign a job description each school year. The job description must include the source of funds, job duties related to the federal grant program.

Grant applications are to be amended prior to processing changes requested by staff and approval is to be received from the grantor agency, in accordance with the requirements in TEA document "When to Amend the Application."

Hotel Occupancy Tax Exemption Form

This form shall be used for school-related travel to conferences, workshops, etc. Copies may be obtained from the business office or via the web at the link below. Lodging taxes in the state of Texas, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any.

The Hotel Occupancy Tax Exemption Form applies only to lodging in the state of Texas.

Hotel Occupancy Tax Exemption Form

Invoices

Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received at the campus or department, they should be signed (if the goods/services were received), and forwarded to the business office within three (3) days of receipt of the invoice.

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

The business office will send invoices for reimbursement requests from outside entities as needed. All requests for reimbursements shall be submitted by the requestor to the Business Office with the supporting documentation. The invoices will be posted a receivable and tracked so that funds are collected on a timely basis. A sample invoice is attached.

Fort Hancock ISD Invoice - Sample

Long Distance Calls

The district does require the use of a Long Distance Call Log due to the increasing number of long distance calls. Phone logs must be turned in to central office on a monthly basis. The Finance Director shall review the monthly long distance invoices for reasonableness. Questionable long distance call charges shall be referred to the appropriate caller for supporting documentation. Inappropriate long distance call charges, if any, shall be reimbursed by the caller within five (5) business days.

Personal long distance calls are strongly discouraged. In the event of an “emergency” personal long distance call, the long distance phone call form shall be submitted with the notation of PERSONAL on the face of the form. A request for reimbursement will be forwarded to the individual by the business office after reconciliation with the monthly bill. Payment for the personal call shall be made to the business office within five (5) days of receipt of the request for reimbursement.

All telephone sets in the district are long-distance capable.

On-Line Purchasing

Since external vendor on-line purchasing generally does not have internal controls which include verification of available budgeted funds, use of on-line purchasing will be limited to specific vendors and authorized users. The district will utilize on-line purchasing through Office Depot, Amazon and School Specialty. The business office personnel are the only authorized users at this time. Additional on-line users shall be added as needed.

Purchase Order must be submitted for approval for all on-line purchases to the business office. Purchase Order must include vendor, item number and description cost, website address, phone and fax number, if available.

Payroll Procedures

Every non-exempt employee shall “clock-in” and “clock-out” daily through the TimeClock Plus Timekeeping System. Failure to clock-in or out may result in non-payment of unverified work time. All administrative supervisors shall sign off on the TimeClock Plus Weekly Punch Detail Report for their respective paraprofessional and support employees and submit the report(s) every Monday by 4:00 p.m. All corrections to “punch times” in the TimeClock Plus system should be submitted via a TimeClock Plus Correction Form [with the administrative supervisor’s signature of approval] with the Punch Detail Reports.

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

All employees shall submit an Employee Absence from Duty form, as appropriate, when absent from work to ensure that the time off is recorded in their respective leave record. Staff members shall report all absences and leave requests to their immediate supervisor. All approval of absences and/or leave forms shall be submitted to the Payroll Department by 4 p.m. on Monday of the following week.

In addition, every campus/department shall submit an approved Payroll Detail Report [from the TimeClock Plus system] for all non-exempt and substitute staff work hours to the payroll department by 4:00 p.m. every Monday. These reports will be used to reconcile all employee absences.

Supplemental Payment forms shall be generated by the campus, approved by the campus administrator and submitted to the payroll office by the 1st Friday of the month for the previous month. The supplemental payments will be processed for the next pay period. Supplemental payments should include the following: employee name, reason for pay, payment amount, budget code(s), date(s) worked, and be supported by sign-in sheets (attached to payment form).

All staff paid from federal grant funds shall comply with the Time & Effort Certification Requirements. Federally-funded staff working 100% in a single cost objective, such as Title I and Food Service, shall sign and submit a Time & Effort Semi-Annual Certification form to their immediate supervisor during twice per year (December and May). The immediate supervisor shall review the forms and submit all exceptions to the business office for adjustment of expenditures as noted on the Certification form.

Federally-funded staff working from more than one (1) cost objectives (split-funded), shall sign and submit a Time & Effort Periodic Activity form to their immediate supervisor on a monthly basis. The supervisor shall review and approve the certification. After approval of the certification form, it shall be forwarded to the Grant Director. The Grant Director shall verify that the "actual" time worked on grant activities matches the "budgeted" salary. If a variance exists, the certification form shall be forwarded to the business office to reallocate the actual expenditures based on the certification form. For example, a teacher is paid from the Title I, Part A grant (50%) and local funds (50%). In a given month, the teacher works 20% on Title I activities and 80% on locally-funded activities, the actual salary expense for that given month must be reallocated to 20% Title I and 80% local.

TimeClock Plus Time & Attendance Correction Form

Employee Absence From Duty Form

Supplemental Payment Form

Time & Effort Periodic Activity form

Time & Effort Semi-Annual Certification form

Petty Cash Account

Each campus, the food service department, and the district business office are authorized to manage a petty cash account. Petty cash accounts are provided for convenience when making small cash purchases and/or minor emergencies arise unexpectedly. The maximum authorized single expense is \$50. Exceptions, if any, to the maximum spent limit shall be approved by the Business Manager prior to the purchase. The petty cash account maximum shall be set by the Business Manager.

The principal or department administrator shall be responsible to ensure that funds exist in the account(s), which will be utilized to pay for the petty cash expenditures. Petty cash accounts shall be subject to random audits throughout the fiscal year and as part of the annual financial audit. At all times, the petty cash account shall be balance – the sum of the disbursed cash, purchase receipts and/or cash shall equal the authorized amount.

The petty cash account must always be in balance, i.e. the total cash on hand plus the receipts on hand must equal the total petty cash account.

At the beginning of each school year, the business office will prepare a petty cash for each authorized campus or department. Currently, petty cash accounts are authorized for each campus, the Food Service Department and the business office. At the end of each school year, the campus and Food Service Department petty cash accounts shall be closed until the beginning of the upcoming school year.

Petty Cash Voucher

Petty Cash Reimbursement Request Form

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for **supplies and equipment** shall be **May 1st**. Summer needs for staff development and summer school should be anticipated and ordered prior to the May 1st deadline. Purchasing documents for **services and travel** should be submitted by **July 31st**. At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.

Purchase of Food and Non-Food Items

Food and non-food items (such as paper plates, cups, silverware, etc) shall be for instructional purposes (Food Science & Nutrition, science projects, etc), for meetings/training sessions, or other approved functions. These food and non-food items may not be consumed or used for personal use. Excess prepared food items may be consumed or disposed of as appropriate. Food purchases for the Child Nutrition Program shall be subject to the U.S. Department of Agriculture guidelines.

Generally, snacks, food, and non-food supplies for staff development purposes shall be charged to a staff development account code (function 13). Use of district funds for food or snacks shall be allowed only during a “working lunch”. Documentation to support the “working lunch” shall include a meeting agenda with the inclusion of a “working lunch”.

When these items are utilized for faculty, site-based meetings, etc., the expense shall be code to the Campus Activity Account (fund 461). All other uses should be coded to the appropriate account code.

The purchase of refreshments and snacks are strictly prohibited with state and federal grants. Meals [breakfast and lunch] may be allowable on a limited basis if the meal meets the “working lunch” or “light lunch” exceptions as described in TEA’s Guidelines Related to Specific Costs (located at www.tea.state.tx.us).

Purchase Requisition and Order Forms

A purchase order form is used to purchase supplies, equipment, or services from an external vendor. Purchase forms can be found on the website. Employees placing orders without an approved PO may be financially responsible for the order.

Purchases can only be made from approved vendors in our system. If you are unsure of a vendor’s status, please check the current vendor list found on the Vendors Page of the FHISD website. If you do not find the vendor on the vendor list, you may check to see if they are on BuyBoard. These links are also on our website. For a vendor to be added to our approved list, they must complete the required information and submit it to the district.

Budget codes must be noted on all requisitions. If adequate funds do not exist in the appropriate account, the originator shall submit and receive approval of a budget change or amendment.

The Financial Accounting & Reporting Module of the Financial Accountability System Resource Guide (FASRG) contains the required accounting code structure. Use of the appropriate accounting code structure is mandatory. The code structure is available on the TEA website at www.tea.state.tx.us.

After the requisitions pass all approval paths, the purchase order form is automatically numbered for audit tracking purposes. **No employee shall order or receive goods without an approved purchase order..** All purchase orders are mailed, emailed or faxed to vendors by the Business Office. According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Purchase Order Form – Sample template

Purchasing Laws

All school district contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the district in accordance with the Texas Education Code (TEC 44.031). According to Board Policy CH Local, any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a

transaction may take place. All purchases, which may exceed these limits, should be brought to the attention of the business office well in advance of the need for the goods or services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

District employees shall not be permitted to purchase supplies or equipment for personal use through the District's business office. A Board member, employees or agent shall not, with criminal negligence, make or authorize separate, sequential, or component purchases to avoid the purchasing requirements set out in Education Code 44.031. An officer or employee shall not knowingly violate Education Code 44.031 in any other manner. "Component purchases" means purchases of the component parts of an item that in normal purchasing practices would be made in one purchase. "Separate purchases" means purchases, made separately, of items that in normal purchasing practices would be made in one purchase. "Sequential purchases" means purchases, over a period, of items that in normal purchasing practices would be made in one purchase.

Violation of the provision is a Class B misdemeanor and an offense involving moral turpitude, conviction of which shall result in removal from office or dismissal from employment. A Board member who is convicted of a violation of this provision is considered to have committed official misconduct and for four years after the date of final conviction, the removed person is ineligible to be appointed or elected to public office in Texas, is ineligible to be employed by or act as an agent for the state or a political subdivision, and is ineligible to receive any compensation through a contract with the state or a political subdivision. (BBC) Education Code 44.032

Exceptions to the procurement methods described in TEC 44.031, include the following:

Sole Source

A school district may purchase an item that is available from only one source, such as an item with an existing patent, book, film, utility service, or replacement/component part. A common sole source purchase for school districts is the purchase of iPads, which shall be purchased only from Apple, Inc. The vendor shall provide written confirmation of their sole source status to the business office for audit purposes.

School Bus

The purchase or lease of one or more school buses, including a lease with an option to purchase, must be submitted to competitive bidding when the contract is valued at \$20,000 or more.

Professional Services

The services of an architect, attorney, certified public accountant, engineer, or fiscal agent. AAA school district may, at its option, contract for professional services rendered by a financial consultant or a technology consultant in the manner provided by Government Code, Section 2254.003 in lieu of the methods provided by TEC 44.031.

Construction

The procurement of construction is governed by the Government Code, Chapter 2267. This section addresses the selection of the architect, engineer and contractor; the evaluation criteria, advertising requirement, and methods of procurement.

Change Orders

Change orders require more formal procurement processes in certain situations when "a change in plans or specifications is necessary after the performance of a contract is begun or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, the district may approve change orders making the changes," in accordance with subsection 44.0411(a), Texas Education Code. Requirements related to change orders changed significantly following the enactment of new statutory provisions by the 82nd Legislature in 2011.

Change orders that exceed 25% of the original contracted amount of less than \$1 million will require the district to apply competitive procurement processes in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code. This requirement applies to contracts when "a change order for a contract with an original contract price of less than \$1 million increases the contract amount to \$999,999.

Change orders that exceed 25% on original contracted amount of less than \$1 million will require the district to apply competitive procurement processes in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code. This requirement applies to contracts when "a change order for a contract with an original contract price of less than \$1 million increases the contract amount to \$1 million or more,

the total of the subsequent change orders may not increase the revised contract amount by more than 25 percent of the original contract price,” in accordance with subsection 44.0411(d), Texas Education Code.

Change orders that exceed 25% on original contract amount of \$1 million or more will require the district to apply competitive procurement processes in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code.

Although state law related to quotes was repealed, the district may solicit quotes for purchases when advantageous to the district to obtain the best price.

Receiving of Goods [Centralized]

The district utilizes a centralized receiving system – all goods are delivered to the Technology Building. A copy of every purchase order for goods (supplies/equipment) will be forwarded to the receiving clerk. Upon receipt of the goods, the receiving clerk shall promptly verify that the order was received complete and in good condition. All assets and inventory that require a tag will be tagged [by the receiving clerk] before delivery to the appropriate campus/department. All orders will be delivered to the respective campus or department with a packing list for “check-off” and verification of receipt. Discrepancies, if any, should be reported to the receiving clerk. Upon receipt of the receiving report and the invoice, the vendor will be paid for the order. Staff members that receive authorization to pick-up goods directly from a vendor shall submit written confirmation of receipt to the receiving clerk.

The Business Office shall resolve all receiving discrepancies such as damaged goods, shortage of goods, etc. directly with the vendor.

Records Management and Retention

- The Local Government Records Act of 1989 [and changes that were enacted by the 74th Legislature in 1995], requires all local governments to establish a records management program by ordinance, order or resolution and filed with the Texas State Library and Archives Commission (TSLAC). All local governments must file records control schedules or a written declaration of adoption of the State schedules. The deadline for compliance was January 4, 1999.
- The TSLAC is responsible for the development of record retention schedules for governmental agencies. Various retention schedules address the types of records created and maintained by school districts such as GR – Government Records, EL – Election Records, TX – Tax Records, and especially, SD – School District Records. These schedules reflect the minimum retention period for each type of record.
- The district has implemented a Local Records Retention Schedule that includes the types of records created and maintained by the district. This schedule also includes the minimum retention period for each type of record. The local retention period may be greater, but not less than the retention period set by the state.
- Board Policy CPC Legal defines a record as noted below:
- *A “local government record” means any document, paper, letter, book, map, photograph, sound or video recording, microfilm, magnetic tape, electronic medium, or other information-recording medium, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the District or any of its officers or employees, pursuant to law or in the transaction of public business.*

Rental of facilities

Central Office shall coordinate the rental of district facilities. The Superintendent shall approve the rental agreements and the business office will coordinate with all related campuses and departments, especially as it relates to the availability of specialized facilities, electrical, cooling/heating, etc.

A Rental Agreement is required for all rentals of facilities by outside organizations. All rental fees shall be deposited to the district’s miscellaneous revenue account. Refunds, if any, due to overpayment by the renter shall be processed for reimbursement.

District employees assigned to work in support of a rental agreement must be paid through the payroll department. The fees charged to the renter will be noted on the rental agreement. The renter shall not be allowed to pay district employees directly with cash, check, or other method.

A Rental Agreement is required for all rentals of facilities by outside organizations. All contracts shall include a cleaning fee of \$50 [unless waived]. Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed. All rental agreements must be accompanied by a Certificate of Insurance (with Fort Hancock ISD as additional insured) prior to the first (1st) day of facility usage.

The district shall not rent or lease district facilities to private individuals.

Rental Agreement (sample form)

Returned Checks

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

Upon receipt of returned checks, the business office shall adjust the cash balance of the appropriate account(s). In addition, the maker of the check shall be notified to make payment, including the fee, to the district within five (5) days.

If the maker fails to make payment within the five (5) day period, the Business Manager shall refer the non-payment for initiation of collection and/or legal processes.

Sale of Personal Property – Surplus

The Superintendent or designee is authorized to declare District materials, equipment, and supplies to be unnecessary and shall dispose of unnecessary materials, equipment, and supplies for fair market value. If the unnecessary property has no value, the Superintendent or designee may dispose of such property according to administrative discretion. Items obtained as federal surplus shall be managed according to federal regulations.

At least one surplus sale may be scheduled per year. Surplus sales shall be advertised in the local newspaper, on the districts website, or other method as appropriate. Items shall be sold via marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district.

Neither district supplies, nor equipment, shall be sold or conveyed other than via a surplus sale, unless authorized by the Superintendent or the School Board, as appropriate.

Additional information is available under the Fixed Assets topic.

Sales Tax Exemption Form

Texas school districts, public schools, qualified exempt private schools and each bona fide chapter within a qualifying school are exempt from the payment of Texas sales and use tax on purchases of taxable items for their use, if the purchases are related to the educational process. The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

It is the purchaser's responsibility to present the exemption form to the vendor at the time of the purchase. A teacher or other staff member who has purchased merchandise and then requests District reimbursement will not be reimbursed the amount of the sales tax charged in connection with the purchase. Items purchased for an individual's own use, even though connected with a school or school organization and even if purchased through the District are not exempt from sales tax. As an example, cheerleaders purchasing their own uniforms, band members purchasing their own instruments and athletic teams purchasing their own jackets are not tax exempt.

Copies of the exemption form may be obtained from the business office, webpage or from the Texas Comptroller of Public Accounts website. Each purchaser shall be responsible to complete, sign and present the form to the vendor. Note: The purchaser is certifying with his/her signature the following:

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law. I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a

manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase. The purchaser shall pay the sales tax immediately upon submission of the sales receipt. The administrative secretary/bookkeeper shall issue a receipt for the sales tax and forward the funds to the business office for deposit to the account(s) used for the purchase.

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

Sales Tax Exemption Form

Travel Expense – Advances & Settlements

All travel requests shall be submitted by completing a requisition **prior** to the travel event (meeting, conference, workshop, athletic event, etc). Include hotel costs, registration costs, meal and transportation costs even if the costs will go to different vendors. Comments need to be added showing the vendor and the amount each should receive.

The travel request will be forwarded to the appropriate administrator for approval. The final approval will rest with the Superintendent.

The documentation for travel expenses is a **three-part process**. The Travel Authorization/Settlement form acts as an estimate of travel expenses and request for advancement of estimated travel expenses and after the trip the form acts as the certification of the employee's actual travel expenses. The Internal Revenue Service (IRS) requires that a settlement of advanced business expenses and it dictates that if a settlement is not received, that the amount of the advance be deducted from the wages of the employee and properly taxed.

The travel rates for meals, lodging, mileage, and airline are limited to the rates and amounts stated in district policy, or the GSA per diems. Refer to the Fort Hancock ISD Travel Guidelines for Employees for current policies, procedures and reimbursement rates.

Part 1. The Travel Authorization form shall be utilized by campus staff to request travel funds for student travel expenses such as registration, meals, transportation, lodging, etc. The current student travel rates are: \$30.00 per day for meals and actual lodging costs. The traveler will be issued a either a check or cash for the estimated lodging and transportation (taxi, shuttle, etc.) travel expenditures for the approved travel dates. A check will be issued for the approved meal per diems. Refer to the Travel Guidelines for specific procedures and forms.

Part 2. Funds must be available for all estimated expenditures. Typically, several requisitions shall be entered to encumber funds for meals, lodging, registration, transportation and other expenses. For example, the requisitions may include the following vendors: 1) traveler (meals); 2) registration fee vendor; 3) airline (flights).

Part 3. The Travel Settlement form shall be submitted within five (5) days after the return of the traveler. All actual travel expenses shall be recorded on the settlement form, with receipts for all expenses except mileage and meals. If travel funds were advanced via a check, all travel monies due to the district shall be submitted with the Travel Authorization/Settlement Form. All monies due to the traveler will be paid upon approval of the immediate supervisor and availability of budgeted funds.

The TEA Travel Guidelines for state and federal funds shall be utilized to ensure that the locally funded maximum travel expenditures are not exceeded. The guidelines may be found at the TEA website. Travel expenses paid with state or federal grants shall not exceed the maximums allowable by TEA. The excess travel expenditures beyond the allowable amounts, if any, must be paid from local funds.

The Business Manager shall review all grant travel expenditures and seek clarification related to grant restrictions, as appropriate.

Fort Hancock ISD Travel Guidelines for Employees Travel Authorization/Settlement Form

Vendors

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

Requests to add new vendors shall be accompanied by the Vendor Application Packet. The packet includes a vendor application, Form W-9, Felony Conviction and Conflict of Interest Questionnaire (CIQ). Other documents may include a Criminal History check and fingerprinting if the vendor will work directly with students, and/or a Certificate of Insurance shall include the minimum level of insurance in the areas of auto liability, general liability, and workers compensation.

The W-9 Form is essential to add the business or contractor to the vendor database. The name of the vendor, as stated on the W-9 Form, shall be entered on the vendor database. Payments will not be made to vendors without a W-9 Form on file.

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

The Felony Conviction Notice shall be collected from all vendors that enter into a contract with the school district. The Texas Education Code, Section 44.034(a) states that a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of the felony. Furthermore, Section 44.034(b) states that a school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract. Lastly, Section 44.034(c) states that this section does not apply to a publicly held corporation. In addition to the felony conviction verification, the district shall obtain a criminal history background check and/or fingerprinting verification for all vendors that will work directly with students.

W-9

Vendor Conflict of Interest Questionnaire

Local Government Officer Conflicts Disclosure Statement