



Carrizo Springs CISD Fiscal Manual

Approved: October 23, 2023

A handwritten signature in dark blue ink that reads "Dr. J. A. Cervantes".

Superintendent

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General Information

The mission of the Carrizo Springs CISD Business Office is to ensure that the District's financial resources are effectively and efficiently managed to provide the necessary resources to achieve the instructional goals and objectives of the District.

The District has established these fiscal procedures that apply to all financial transactions regardless of the funding source. Procedures that apply directly to federal grant compliance can be found in the **Carrizo Springs CISD State and Federal Programs Manual** and the Child Nutrition Procurement Manual. Where these procedures may conflict, the most restrictive procedure should be followed.

In accordance with School Board Policy BP (LOCAL), the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. This Fiscal Manual is updated by the Executive Director for Financial Services and business office staff and is approved by the Superintendent. The School Board may review, but does not adopt these procedures. All employees must be in compliance with the guidelines and procedures required by this manual.

If a situation occurs which is not addressed in this manual, it should be brought to the attention of the Business Office in order to determine the best proper course of action. If it is likely that this situation will reoccur, the proper procedures will be included in a revision to the appropriate section of this manual.

Additional information may be found within the District's Board Policies, staff procedure manual, Texas Education Code, or other web resources. If assistance is needed in any area of our business operations, please contact any Business Office staff member listed below:

Luis A. Gomez – Executive Director for Financial Services
Julia Cruz – Executive Secretary for Financial Services
Citadel Velasquez – Accountant
Esperanza “Espy” Garcia – PEIMS Coordinator
Vanessa Salgado-Villanueva – Payroll & Benefits Specialist
Gilberto Rangel – Accounts Payable Clerk
Brianna Decker-Diaz – Purchasing Clerk

The Business Office staff shall perform multiple roles; however, adequate separation of duties will be maintained at all times. All Business Office staff are expected to comply with:

- Code of Ethics and Standard Practices for Texas Educators – School Board Policy DH (Exhibit),
- Employee Standards of Conduct – School Board Policy DH (LOCAL),
- School Board Policy CAA (LOCAL) regarding fraud,
- Acceptable Use Guidelines – Employee Handbook, and
- All other District policies and procedures as appropriate.

Forms referenced within this manual can be located on the Carrizo Springs CISD website under the Business Office.

Accounting, Budgeting and General Ledger Maintenance

Accounting – General Information

The district shall utilize the Financial Accountability System Resource Guide (FASRG) Account Code Structure to record all revenues and expenditures. Additional guidance regarding the FASRG Account Code Structure is available on the TEA Website (<https://tea.texas.gov/finance-and-grants/financial-accountability/financial-accountability-system-resource-guide>). The District follows certain methods and procedures of accounting for revenues and disbursements as required by the Texas Education Code. These methods and procedures are outlined by TEA in the Financial Accountability System Resource Guide (FASRG).

General ledger entries will be made on an on-going basis as needed. End-of-month and end-of-year entries will be made on a timely basis. **New general ledger accounts can only be set up by the Accountant or Executive Director for Financial Services.**

All data entered into the financial system will be made from appropriate source documents and a system of checks and balances is in place to ensure accuracy, for example, monthly cash account reconciliations. At a minimum, the following information is needed for any general ledger transaction: date, account code(s), transaction number, credit/debit amounts, the reason for the transaction, and supporting documentation. The Executive Director for Financial Services is responsible for monitoring the general ledger maintenance on a monthly basis. The general ledger is reviewed for accuracy in areas such as, but not limited to: cash and investment balances equal the respective reconciliation, revenues are recorded to the appropriate ledger account, fund accounts are in balance, and inter-fund accounts are reconciled.

Monthly financial reports for the previous month are prepared by the Executive Director for Financial Services for School Board review. These reports include the: Property Tax Collection Report, Monthly Financial Reports for the General, Debt Service, Food Service, Monthly and Year-to-Date Status of Special Revenue Funds, Cash & Investment Report (prepared quarterly), Capital Projects Fund Summary (if applicable), and check register. Also prepared for School Board approval is a summary of purchase orders over \$50,000 and budget amendments for items that cross functions.

Budget

The Board President is the budget officer and shall designate the Superintendent as the deputy officer. The preparation of the budget includes estimated revenues and proposed expenditures of the District prepared according to the FASRG.

A public hearing concerning the proposed budget and proposed tax rate shall be held in August of each year. Notice of the public hearing is published in the Carrizo Springs Javelin newspaper and posted on the District website.

Budget planning is a joint effort of District staff, under the direction of the Superintendent and Executive Director for Financial Services. The timeline for budget development is as follows:

- **February – Executive Director for Financial Services prepares a budget calendar and distributes it to all campuses and departments.**
- **April – The campuses and departments input their budgets into Skyward.**
- **April –The Superintendent and Executive Director for Financial Services conduct budget meetings with Principals and Directors.**
- **Late July or Early August – Budget workshop is conducted with the Board of Trustees.**
- **August – Public notice of budget hearing and proposed tax rate.**
- **August –The tax rate and budget are approved by the Board of Trustees.**
- **October – The adopted budget is submitted to TEA through the Public Education Information Management System (PEIMS).**

The tentative budget formulated by the Superintendent and the Executive Director for Financial Services shall include an estimate of the assessed valuation of property within the District as provided by the Dimmit County Appraisal District, local maintenance and operations and debt service tax rates as calculated by the Executive Director for Financial Services under applicable law, personnel requirements as provided by campus administrators, department heads, and the Superintendent, non-personnel requirements as provided by department heads.

Budget Transfers/Amendments

Requests for budget transfers (within the same function) or budget amendments (across functions) are to be submitted for approval by the Executive Director for Financial Services or Accountant in the finance system with a statement of the reasons the change is requested. Budget changes should be made in whole dollars. Budget amendments require School Board approval. Budget amendment requests must be submitted to the Executive

Director for Financial Services no later than three weeks prior to the next regular School Board meeting in order for consideration at that meeting.

Cash and Investments

The School Board has established written policies for the investment of funds, which are reviewed annually. These policies address the liquidity, diversification, safety of principal, yield, maturity, and quality and capacity of the investment. The Executive Director for Financial Services is the primary investment officer of the District and invests the funds with board approval. All investments made by the District shall comply with the School Board Policy CDA (LEGAL & LOCAL), the Public Funds Investment Act, and all federal, state, and local statutes, rules, or regulations.

Data System Security and Access to Records

The business department staff handles and/or processes a substantial amount of confidential information. All staff is strictly prohibited from revealing confidential information to an unauthorized individual. Violators will be subject to discipline, employment termination, and/or may be reported to the appropriate legal authorities. Violations of some protected information, such as health or medical information, is also protected by federal laws, such as HIPPA. Unless required by Federal, state, and local statute, the district is not required to permit public access to their records. The district shall make all grant-related records available for access to the federal granting agency and/or pass-through entity upon request.

The business office staff shall be authorized to access the district's financial and/or payroll system(s) for job-related purposes only. Use of the systems for personal reasons or benefit will result in disciplinary action, up to and including employment termination.

Each staff member shall take appropriate steps to ensure that their respective computer system is managed in a controlled environment to prevent unauthorized access. At no time (including lunch breaks) shall a computer system be logged on to a financial data system while unattended by the respective staff member.

Depository

Depository contracts are through a proposal process and issued for a two-year period, with the options to renew for additional, two-year periods as allowed in the Texas Education Code.

Proposal notices are sent to all eligible banks at least 30 days prior to the termination of the current contract and the selection of a new depository. The Executive Director for Financial Services is responsible for the notices and for securing proposals for School Board consideration and adoption.

End of Year Process and Audit

All changes to the general ledger should be made within the same month as the changes occurred whenever possible. End-of-year entries should be made as soon as possible after the close of the fiscal year and prior to closing the fiscal year in the financial system. The following will be done prior to the start of audit fieldwork:

- Reconcile all cash and investment accounts
- Reconcile all revenue accounts with amounts received and/or earned as of August 31st
- Reconcile all grant revenue and expenditures
- Prepare for School Board approval and post once approved the final budget amendment; this must be done prior to August 31st
- Reconcile and post all accounts receivable
- Reconcile and post all accounts payable
- Post the salary and benefits accrual as of August 31st; the accrual is for work performed prior to September 1, but paid to employees on the September paycheck.
- Reconcile any prepaid expenses
- Prepare a summary of fixed asset additions and deletions
- Reconcile fund balances according to amounts committed and assigned by approval of the School Board

The annual financial audit is contracted with an outside auditing firm in accordance with the Texas Education Code. The selection of the auditor is through a Request for Qualifications for competitive pricing and competence. Firms are selected on a point system, and recommendations are sent to the board at their regular scheduled meeting for approval.

The Business Office makes available to the auditor:

- Budgets and amendments
- Board minutes and financial statements
- Monthly bank reconciliations
- List of depositories and addresses and bank account numbers
- List of investments by fund transaction
- Insurance schedules, including names of companies, type of coverage, policy dates and costs
- Payroll reconciliations, payroll taxes, and retirement deductions
- General ledger detail and audit report schedules
- Any other information requested by the auditor

An audit report of the revenues and expenditures for the preceding fiscal year is filed with TEA. The report of revenues and expenditures includes management, cost accounting, and financial information necessary for monitoring and determining educational costs by campus and program.

The audited financial statement is also submitted to the Carrizo Springs Javelin newspaper. The statement release, submitted by the Superintendent or Executive Director for Financial Services under the direction of the Board President, is made within 150 days after the close of the fiscal year.

Other submissions of the audited financial statement are made by the Executive Director for Financial Services in accordance with applicable laws and regulations.

Fiscal Year

Carrizo Springs CISD's 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. All invoices for goods received before August 31st, shall be submitted to the Business Office by the 2nd Friday in September for processing and payment.

Journal Entries

All general ledger entries will be numbered for tracking purposes according to the following method: MM=month, and NNN=the numerical order of the entry. For example, 09-001 would be the first (001) entry made in the month of September (09) during the fiscal year. The Accountant and Executive Director for Financial Services are authorized to create journal entries and each approved by their immediate supervisor. Appropriate back-up documentation is attached to the journal entry in the finance system. All changes to the general ledger should be posted in the same month as the changes occurred or as soon as possible. At times, prior to closing the month, reconciling journal entries are posted in accordance with creation and approval procedures. All automated payroll journal entries are interfaced with the finance system by the Payroll & Benefits Specialist as a part of the payroll process.

To request a change to the general ledger via journal entry, please email the Accountant with the details of the change including the account codes to be adjusted, the reason for the adjustment, and adequate backup documentation to be included with the journal entry.

Records Retention

Records retention ensures that critical records are identified and retained in accordance with State and Federal guidelines. The Local Government Records Act establishes the primary requirements for records retention policies and plans. The record retention guidelines are specified in Board Policy CPC (LEGAL & LOCAL). Unless notified otherwise by a federal granting agency, the district shall retain all financial and program records related to grant

awards in accordance with the federal grant. Upon request from the federal granting agency, the district shall transfer the records to the requesting federal agency.

Accounts Payable/Cash Disbursements

Payment of original invoices should only be for purchases that were **previously** approved including employee expense reimbursements. After the fact purchase orders are not allowed and are in violation of Board Policy CH (LOCAL). Persons making unauthorized purchases shall assume full responsibility for such debts. Purchases of goods and services using credit cards as the payment method may not circumvent or replace any District purchasing regulations.

The approvals will be made electronically via the Skyward Purchasing module. Once the approved purchase order and the original invoice are returned to the Accounts Payable Clerk they will be placed in the next regular check run. The District expects that vendor payments will be made timely within 30 days of the invoice date. This information should be taken into consideration when submitting invoices for payment.

Emergency checks may be delivered to the Business Office by noon one day prior to the check run date. Emergency checks should be for unforeseen circumstances and not due to poor planning.

Procedures for athletic services for referees, security, officials, gate workers, etc. who are **not** employees and are **not** paid through payroll:

- Submit a requisition for approval prior to the time of services.
- Complete a W-9 and official game form at the time of services.
- Both items should be attached to the previously approved purchase order presented for payment.
- Ensure proper background checks are in place before any contractor is allowed on campus. See Human Resources for more information.

Activity Funds

General Information

The Activity Fund is designed to account for funds held by a school in a trustee capacity or as a custodian for students, club organizations of the campus, teachers, and the general administration of the school. These funds are used to promote the general welfare and mission of the campus and/or to provide support for the student organization or club. Documentation and supervision of Campus & Student Activity Funds are delegated to the campus administrator under the guidance of this manual.

The school principal is responsible for the proper collection, disbursement, and control of all activity fund monies. This responsibility includes:

- Providing for the safekeeping of monies.
- Proper accounting, administration, approval, recordkeeping & documentation of fund transactions.
- Expenditure of funds in compliance with applicable state laws, local board policy, and administrative guidelines.
- Adequate training and supervision of all personnel designated by the principal to administer activity funds

The principal is not responsible for funds collected, disbursed, and controlled by parent or booster organizations. These organizations' funds are not to be accounted for in the school's Activity Fund.

Activity Funds are audited periodically by the District's external auditor and subject to periodic inspection by the Business Office. The principal should conduct periodic internal reviews to ensure compliance with this manual, as well as sound bookkeeping procedures.

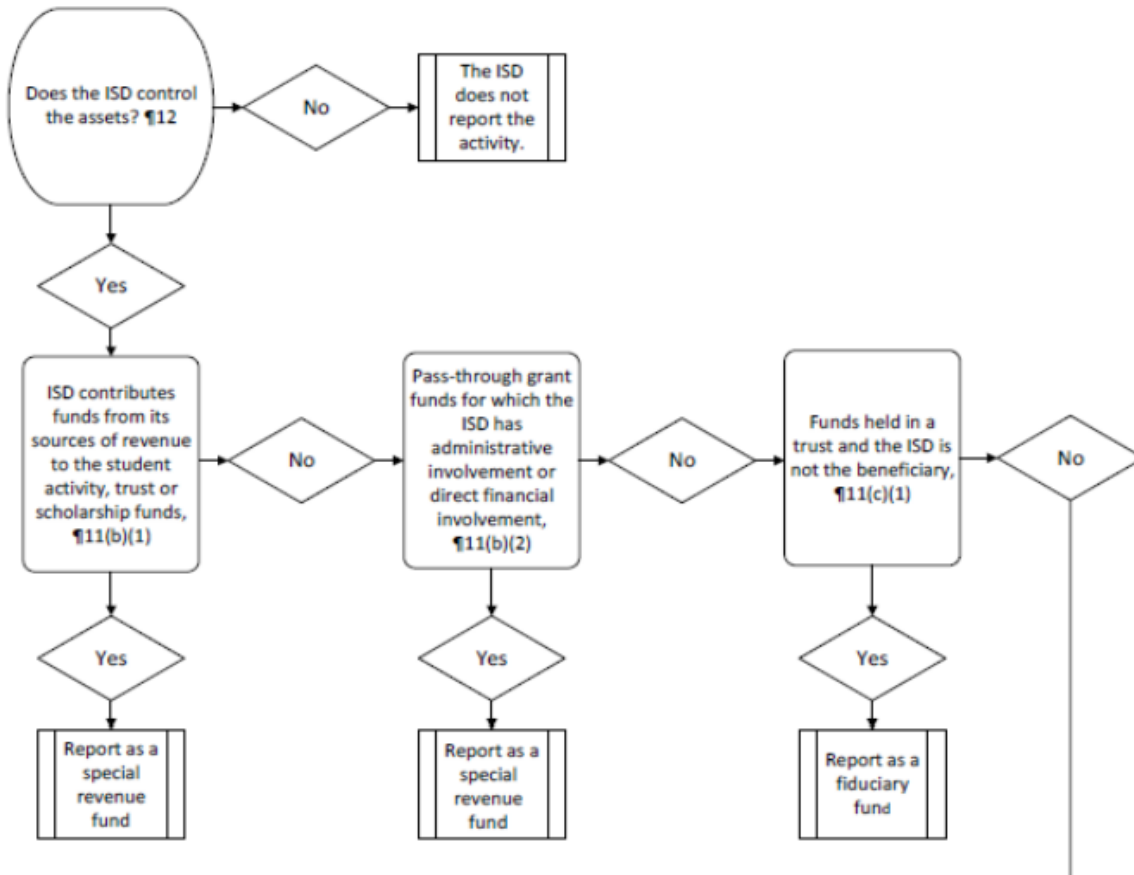
All Activity Fund records shall be kept current and in good order for a period of five years and available for audit at any time.

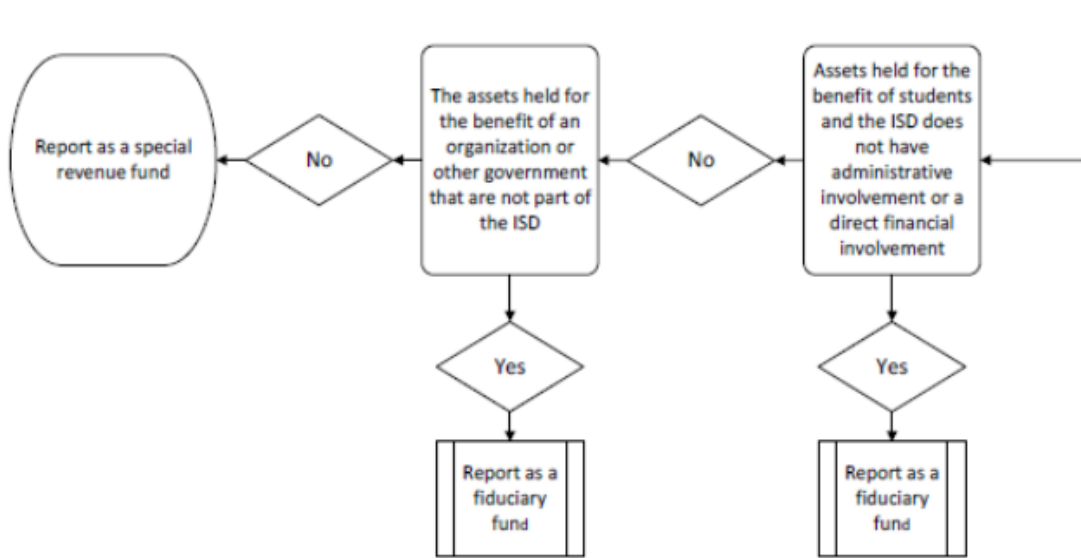
Classification of Funds

There are two types of activity funds:

1. Campus/Principal Activity Funds - Consist of funds generated locally at the school or donated to the school controlled directly by the principal and used for the general welfare of the school and the morale of all the school's students. These funds are accounted for in Fund 461. These are considered public funds and must be in compliance with all state and local laws and regulations as well as District procedures.
2. Student Activity Funds - Consist of funds generated by student organizations, not by the District or campus. These funds are accounted for as custodial funds in Fund 865 and are not owned by the District. Student activity funds are not subject to purchasing and bid laws; they belong to the students. However, local procedures for purchase orders, cash handling, travel, etc. must still be followed.
 - a) The student organization controls decisions about the expenditure of these funds with the assistance and supervision of a District sponsor. Sponsors of these organizations have a fiscal responsibility to ensure the proper collection, the proper expenditure of funds, and professional stewardship and guidance in operational/financial matters. All sponsors must be familiar with policies and procedures in this manual.
 - b) The basic purpose of raising and expending activity funds that belong to a particular student organization must be for the direct benefit of the students belonging to that organization. Within this scope, funds are to be used for financing the purchase of supplies, services, equipment, and activities that add to the general welfare of the organization members.
 - c) Student activity organization forms are located on the District's Business Office website under the Forms link. An organization form should be on file with the business office for each student organization. Funds raised by a group without an organization form on file will be deposited into the principal activity fund.

Decision-Making Tree for Activity Fund Type





Campus/Principal Activity Funds - Fund 461

Campus activity funds (**Fund 461**) are school funds managed under the direction of the campus principal. These funds shall be referred to as “Campus Activity Funds” or “Principal Activity Funds”. There may be multiple sub-accounts within the Campus Activity Fund such as Library, Athletics, etc. Sub-accounts within the Campus Activity Fund are not student club or organization funds. The funds raised within the sub-accounts shall be used to benefit that respective activity under the direction of the district staff member who oversees the account, subject to the approval of the campus principal.

Campus activity funds (under the control of the principal) shall be handled, collected, receipted, and deposited according to the cash handling and cash receipting procedures outlined in this manual.

Campus activity funds shall be primarily used to benefit students and the district in accordance with School Board Policy CFD (LOCAL). Typical uses include field trip fees, staff or student rewards/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, nor donated to external organizations. Budgeted funds shall not be used to generate activity funds.

Awards or gifts to individual students from activity funds shall not exceed \$50 in any fiscal year. Cash should not be given as an award or gift.

Generating activity funds shall not in any way compete with the district food service activities. 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 as part of the annual financial audit and must adhere to accepted business practices.

Student Activity Funds - Fund 865

Student activity funds (**Fund 865**) are held in a trustee capacity by the district and they consist of funds that are the property of students. These funds are **not** district or campus funds, but rather trust funds belonging to the students. The funds may be used in any manner to benefit the students at the direction of the students subject to the oversight and approval of the campus principal as “trustee” over the funds.

Student clubs and organizations shall be defined as a student-led groups with formation documents, by-laws, and/or elected officers. All student clubs and organizations shall function under the sponsorship of a campus staff member, i.e. teacher or other staff member. The campus principal shall ensure that annual elections of student

officers are conducted each school year and a list of the officers submitted to the business office. There may be multiple sub-accounts within the Student Activity Fund such as band activity, student council, etc.

To establish an activity account, an organization should have an approved student activity fund organization form, by-laws, and elected officers. The principal shall submit the student activity fund organization form to the business office for assignment of an account number. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training will be scheduled to assist the organization sponsors in managing their respective student activity account(s).

Student activity funds shall be handled, collected, receipted, and deposited according to the cash handling and cash receipting procedures outlined in this manual.

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 approval of its officers. **Class/club meeting notes should be on file to support student decisions regarding the expenditure of their class/club funds.** District operating funds shall under no circumstances be used to replace or supplant activity funds. Any Student Activity Fund that is overdrawn will be brought to the immediate attention of the Principal for clearance. Thus, no check shall be drawn on any account that has insufficient funds, unless approval is granted by the Executive Director for Financial Services.

Fundraising

A fundraising activity may be defined as any activity involving the participation of a student body or a school-recognized student organization or group undertaken for the purpose of deriving funds for a school or a school-sponsored group. In accordance with [Board Policy FJ \(LOCAL\)](#) fundraising activities shall not be permitted during meal time. Participation in fundraising activities shall be voluntary and shall be approved only when the fundraising activity relates to the educational mission of the District. **Fundraisers must have a specific purpose that is supplemental to the uses of budgeted funds and posted on all advertisements for the fundraiser. DOOR-TO-DOOR FUND-RAISING BY STUDENTS IN ACTIVITIES SPONSORED BY THE SCHOOL OR BY A SCHOOL-RELATED ORGANIZATION IS PROHIBITED.**

Fundraising activities shall not in any way compete with the district's National School Lunch Program (NSLP). **Food sales during the school day shall be limited to the district pre-approved list, or specific approval of the food item by the Director of Child Nutrition after reviewing the nutrition label of the food item. EFFECTIVE JULY 1, 2014, THE UNITED STATES DEPARTMENT OF AGRICULTURE (USDA) WILL LIMIT THE TYPES OF FOODS AND BEVERAGES THAT MAY BE SOLD TO AND CONSUMED BY STUDENTS AT SCHOOL DURING THE SCHOOL DAY.** 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 fundraising guidelines on the Texas Department of Agriculture (TDA) website at: [Fundraisers – Guidance for Schools](#).

The TDA has established a Fundraiser Exempt Policy that states: Texas policy allows six days per campus per school year to sell foods or beverages on campus that do not have to meet federal nutrition standards. Exempt foods and beverages may be sold anywhere on the campus except during meal service times and in areas where school meals are served. A list of the six (6) days shall be submitted by each campus principal to the Director of Child Nutrition and Executive Director for Financial Services by September 15th of each year. [Note: The penalty of violating the USDA/TDA guidelines may result in the loss of Child Nutrition Program (CNP) funds for the day of the violation.]

In consideration for our community members and parents, fundraising activities for each campus school-sponsored group shall be limited to **one fundraiser per semester**.

This limitation does not include:

- School/Group t-shirts, 1 sale per school year per school/group
- Post District Play (playoff) t-shirts
- School Pictures, 1 sale per semester
- Book Fair, 1 per semester
- Yearbooks
- Concessions/snack carts/food trucks
- Membership dues paid by students for club membership
- Other sales as authorized by the Superintendent

To request permission to conduct any type of sale, the club sponsor should complete the **Fundraising Request Form**. Applications for student activity group fundraisers must include a copy of the minutes from the meeting at which the fundraiser was discussed by the group's officers. **THIS APPLICATION MUST BE APPROVED BY THE PRINCIPAL, EXECUTIVE DIRECTOR FOR FINANCIAL SERVICES AND SUPERINTENDENT BEFORE STARTING THE FUNDRAISING ACTIVITY OR SALE.**

Upon completion of the fundraising activity or sale, the results portion of the Fundraising/Sales Activity and Results Form should be completed by the sponsor, with a copy to be filed with the Campus Bookkeeper and a copy retained by the sponsor. This report should indicate gross collections and list any expenses incurred relative to the activity (merchandise, advertising, sales tax, prizes, etc.). The Campus Bookkeeper is ultimately responsible for the actual preparation and submission of the Summary Sheet; however, the person requesting permission to conduct the fundraising activity should prepare the report. The club sponsor is responsible for keeping accurate records for all fundraising activities.

It is not permitted to maintain "individual" student accounts based on a parent's or student's participation in fundraising events by crediting the student with what they "earned" during the fundraiser. Tax-exempt organizations must benefit a group as a whole instead of benefiting individual members of a group. Therefore, regardless if a person participates in a fundraiser and regardless of the amount of revenue raised, that person cannot be denied the opportunity to receive an equal benefit if they are a member of the group.

District cash receipting procedures outlined in this manual must be followed for the collection of all monies. All collections and disbursements associated with any fundraising activity coordinated by the school or a school-recognized student group shall be transacted through the Activity Fund.

Transfer of Funds between Activity Accounts

Transfers require the approval in writing of the principal and club sponsors or account custodians when the transfer involves accounts with delegated responsibilities. For Student Activity Funds, minutes of the meeting where the officers discussed the transfer should be included for back-up documentation.

Booster Clubs and PTSOs

In accordance with School Board Policy GE (Local), school-related booster organizations shall organize and function in a way that is consistent with the District's philosophy and objectives, within adopted board policies, and in accordance with UIL guidelines as applicable.

It is the organization's responsibility to file tax-exempt/non-profit organization status and to submit any required tax payments and/or reports. Organizations must apply for a tax identification (ID) number with the IRS. **ORGANIZATIONS CANNOT USE THE CARRIZO SPRINGS CISD TAX IDENTIFICATION NUMBER.**

The organization must maintain its own bank account, issue its own checks, and maintain its own financial records. Funds collected on behalf of the organization must be accounted for and receipted by the organization and deposited in their own account.

All joint purchases of assets between a Booster Club or PTSO and the District become the property of the District. Funds from the club or PTSO must be deposited into the proper District budget account. The District will pay invoices for the purchase.

Booster Clubs/PTSO will need to purchase their own certificate of liability insurance for use of outside District facilities.

Cash Handling and Cash Receipting

Cash Handling Procedures

ALL MONIES COLLECTED FROM STUDENTS OR STAFF MUST BE DEPOSITED DAILY OR AT A MINIMUM WEEKLY. Cash, checks, change, or any other kind of legal tender should **NEVER** be left in desk drawers, file cabinets, classrooms, offices, etc. No cash purchases should be made from funds collected. Every dollar should be receipted and deposited according to these procedures. Personal checks from employees or others cannot be cashed from monies collected at the campus or district level. Cash of different types should not be commingled. A separate cash box should be kept for change accounts, petty cash, or funds pending deposit.

Monies used for change and money collected on campus for any reason should be given to the campus bookkeeper before the end of each day in order for it to be taken to the bank. All money that exceeds \$200 for secondary campuses and \$100 for elementary campuses should be deposited each day. If the total is less than those amounts it may be locked in a safe and held in the office. All money regardless of the amount must be deposited prior to the weekend or school holiday.

Cash Receipting General Procedures

All cash and check collections must be recorded by the person receiving the money. The money should be counted, receipted, and prepared for bank deposit by the responsible employee on a daily basis.

Receipts should support the money collected and deposits. Receipts should be recorded in triplicate with the original going to the person who submitted the money, a copy going as back up with the deposit, and a copy remaining in the receipt book. A receipt should not be altered. If a mistake is made the receipt should be voided and a new receipt should be issued.

Receipts should include the date, amount, individual or firm submitting money, an explanation of the purpose for which the money was received, the correct account code to be credited and the original signature (not a stamp) of the person receiving the money.

An actual cash count should be made by the person receiving the money in the presence of the person turning in the money.

Postdated checks cannot be accepted from any source.

Tabulation of Monies forms, receipt copies and other back-up documentation for cash receipts must be kept on file by the campus bookkeeper for 5 years for audit purposes. Teachers, sponsors, coaches, and others collecting money should also keep verified copies of the forms, receipts, etc. for 5 years for audit purposes.

Cash Receipting Specific Procedures for Teachers, Coaches and Sponsors

Cash and checks collected by staff for student fees, field trips, fundraisers, etc. should be reported to the campus bookkeeper via the Tabulation of Monies form. The form should be completed in ink with all information provided, including student initials. In elementary campuses, teachers may initial for the student.

If the staff member chooses to issue triplicate receipts, the receipt copies can be stapled to the Tabulation of Monies form in place of filling in the detailed lines. Summary/total information should be filled in on the form and regular procedures followed.

The staff member should sign the form and turn it into the campus bookkeeper daily. Under no circumstances should money be left in a classroom, desk drawer, file cabinet, etc. The campus bookkeeper should count the money in the presence of the teacher and sign and date the Tabulation of Monies form. A copy of the signed form should be given to the teacher as verification that the money was received by the bookkeeper.

The campus bookkeeper will prepare the deposit slip and place the money in a bank zipper bag. The zipper bag(s) will be taken to the bank by the campus bookkeeper and may be dropped in the night drop. Alternatively the bookkeeper may go into the lobby or through the drive-through of the bank and wait for the tellers to process the deposit(s).

Cash Receipting Specific Procedures for Concessions and Other High-Volume Items

Cash and checks collected for concessions or other high-volume items (such as snow cones, hat day, pajama day, pencil bags, etc.) shall be reported on a Ticket Sales form or Tabulation of Monies form with summary/total information filled in. Detail lines and student initials may be omitted.

A minimum of two people should be present where any money is being collected and the money should be counted and the form signed by both.

For events during the school day, the money should be taken to the campus bookkeeper who should count it in the presence of the person turning in the money, sign, and date the Ticket Sales or Tabulation Form as verification of the amount and date received. A copy of the form should be given to the staff member who is turning in the money. For after-hours events, the money should be appropriately locked up and taken to the campus bookkeeper the next business day.

Cash Receipting Specific Procedures for Athletic or other Ticketed Event

Cash and checks collected for an Athletic or other ticketed event shall be reported via the Ticket Sales Form. Documentation includes starting and ending ticket numbers. A minimum of two 2 workers should be present at each gate and the money should be counted in the presence of at least two workers. The Ticket Sales Form should be signed by those who counted the money.

For after-hours athletic events, the cash box with the signed form should be given to the athletic secretary or administrator on duty and taken to the vault in the athletic office.

The next business day, the athletic secretary/campus bookkeeper will count the money, sign the Ticket Sales Form, and prepare the money for deposit at the bank.

Contracts

NO EMPLOYEE OTHER THAN THE SUPERINTENDENT OR EXECUTIVE DIRECTOR FOR FINANCIAL SERVICES SHALL BE AUTHORIZED TO SIGN CONTRACTS THAT OBLIGATE THE DISTRICT. Contracts above \$50,000 shall require approval by the Board of Trustees. All District contracts are maintained by the Business Office.

Principals and other administrators have authority over campus/department budgets but may not execute contracts related to those expenditures. All contracts must be finalized and signed prior to purchase order commitments.

Electric Contract

Political subdivision corporations may be used in lieu of competitive pricing mechanisms for the purchase of electricity.

Multi-year Contracts

Multi-year contracts are permissible if they contain the right of the Board to terminate the contract at the end of each budget or an appropriate funding-out clause to allow termination should funds become unavailable.

Disposal of School Property

All rights and titles to District property, whether real or personal, shall be vested in the board and its successors in office. The school board may, in an appropriate manner, dispose of property that is no longer necessary for District operations in accordance with Board Policy CI (LEGAL & LOCAL). Please refer to the CSCISD Federal Programs Manual if the property was purchased with Federal Funds.

Campuses or departments should submit a request to the Maintenance Department for surplus items to be picked up. The items are stored at a District storage facility.

Sale or Lease of School-Owned Real Property

The board shall authorize the sale of any real property other than minerals, by means of a board resolution. Plans for sale of real property are made by the Superintendent to the board. Legal requirements for the transaction are outlined in Board Policy CDB (LEGAL) and followed by the Superintendent and Executive Director for Financial Services for the sale of real property.

Donations

Donations and gifts are accepted in accordance with Board Policy CDC (LOCAL). The funds or other property donated or the income from the property may be spent by the Board for any purpose designated by the donor that is in keeping with the lawful purposes of the schools for the benefit of which the donation was made or for any legal purpose if a specific purpose is not designated by the donor.

The Superintendent or Executive Director for Financial Services should be notified regarding the donation of gifts to schools. Contact the Business Office if a Donation Acknowledgment Form is needed.

Donated capital assets as well as all other donations must be added to the campus inventory. Contact the following departments **before** accepting donations of items:

- The Technology Department should be contacted before accepting any computer equipment.
- The Maintenance Department should be contacted before accepting any furnishings.

The information on the donated item, with approximate value, should be forwarded to the Business Office for entry into the inventory system.

Employee Expense Reimbursements

In accordance with School Board Policy DEE (LOCAL), an employee shall be reimbursed for reasonable allowable expenses incurred in carrying out District business only with prior approval of the employee's supervisor via a prior approved purchase order and in accordance with all other District policies and procedures. For any allowable expense incurred, the employee shall submit a reimbursement form and receipts documenting actual expenses. Expense reimbursements must be submitted to the business office for payment within 15 days of the date the expense was incurred. See the Travel section of this manual for further information on travel reimbursements.

Ethical Matters and Use of Public Funds

Food Purchases

Food may only be purchased if A) Principal or Student Activity Funds are used and proper procedures are followed; B) donated funds are used or C) the food is for a school-related meeting. **An agenda describing the purpose of the meeting and the participants attending should be included with a purchase of food.**

Gifts of Public Funds to Employees and the Public

Plaques, flowers, frozen turkeys, and other small gifts are allowable expenditures as long as the school board determines that these items serve a legitimate educational purpose, such as increasing employee morale or productivity.

As a general rule, these gifts should have a value of less than \$50 per gift, per occasion. **CASH EQUIVALENTS SUCH AS GIFT CARDS ARE PROHIBITED.**

Gratuities

School District officials and employees cannot accept anything of value from a vendor, such as personal gifts or gratuities, trips, tickets for entertainment, which may be construed to have been given to influence the purchasing process. "Gift to a Public Servant" is a Class A misdemeanor offense if the recipient is a government employee who exercises some influence in the purchasing process by the governmental body.

Fixed Assets and Inventory

Assets are purchased or donated items that are tangible in nature, have a life longer than one year, have a unit value of \$5,000 or more, and/or can be reasonably identified and controlled through a physical inventory system. This includes all properties, vehicles, equipment, and building contents. A requirement of state accounting guidelines is to properly tag and track the assets of the District. Exceptions include computer software having a unit value of \$500 or more is considered a capital asset, library books and audiovisual materials of any value are considered capital assets if they are to be cataloged in the library.

Inventory Procedures –

Items Ordered by Technology Department

- The Technology Department Secretary will send an email to the Campus Bookkeeper letting them know the following information: Purchase Order Number, Vendor, List of Items Ordered
- Once the items arrive, the Campus Bookkeeper will do the following:
 1. Email the Technology Department Secretary that the items have arrived
 2. Complete inventory sheets on all items
 3. Send completed inventory sheets to the Purchasing Clerk
- After the items have been entered into the software, the Purchasing Clerk will send the new barcode tags to the Campus Bookkeeper to attach to each item.
- Please note that if your campus receives a large quantity of the same technology items at the same time, it is not necessary to send in completed inventory sheets. Please contact the Purchasing Clerk to scan the items.

Items Ordered by Campus

- Once the items arrive, the Campus Bookkeeper will do the following:
 - Complete inventory sheets on all items
 - Send completed inventory sheets to Purchasing Clerk
- After the items have been entered into the software, the Purchasing Clerk will send the new barcode tags to the Campus Bookkeeper to attach to each item.

Transfers –

For inventory items that have barcode tags, email the Purchasing Clerk so the location of the item can be changed in the software.

Fixed assets are not to be disposed of at the school site nor removed from the site. Contact the maintenance department regarding obsolete or surplus items.

Year-End Procedures –

Each campus will be issued a list of inventory items for each of its rooms. The lists must be reviewed and edited for any items that have been moved or disposed of during the year.

Gift Cards

According to the IRS, if an employer gives an employee a gift certificate or similar item that can easily be exchanged for cash, the value of the gift is additional taxable income, regardless of the amount. Therefore, cash or gift cards are explicitly prohibited unless purchased for acceptable uses.

Acceptable Uses:

- Student Recognition/Awards (\$50 maximum)
- Gift card received from the store for return of merchandise can be used to purchase miscellaneous consumable items necessary in the classroom such as supplies for Science, Life Skills, etc. (\$100 maximum)-receipts from the use of the gift card must be turned in to the campus bookkeeper.

Unacceptable Uses:

- Appreciation gifts for staff
- Gifts to individuals for services performed
- Grant Funds cannot be used to purchase gift cards
- Benevolence and retirement gifts

Grants Management

All state and federal grants shall be managed in accordance with the [State & Federal Grants Manual](#).

Insurance

Property and Casualty

Property and casualty insurance is secured through a request for proposal. Property and casualty policies include liability for facilities, equipment and vehicles, personal injury, professional and general liability, and loss of property. A multi-year contract is executed, with the board continuing the right to terminate the contract at the expiration of each budget period during the term of the contract.

Unemployment Insurance

For assistance with unemployment claims, Carrizo Springs CISD Participates in the TASB Risk Management Fund as a self-funded member, meaning that the district does not participate in the risk-sharing pool, the district pays its own unemployment claims directly to the Texas Workforce Commission. TASB provides administrative services including claims administrative services and customer service. The fund provides assistance when the district disputes an unemployment claim, including with unemployment hearings.

Worker's Compensation

Worker's compensation insurance is secured through a request for proposal. Texas Workers' Compensation Solutions is the District's third-party provider. The Payroll Department handles all claims and information on workers' compensation accidents for the District.

Student Insurance

Student insurance is secured annually through a request for proposal. This is supplemental insurance that can only be used as the first line of insurance if the parents have no insurance at all. This covers all students and all school-sponsored extracurricular activities.

Payroll

Procedures are at this link: [CSCISD Payroll Procedures](#)

Petty Cash

A petty cash account may be established at the discretion of the principal for the cash purchase of small miscellaneous items. It is the principal's responsibility to ensure the maximum protection of these funds. A ledger itemizing expenditures from the individual funds shall be maintained and kept on file at each school. Original invoices or other suitable documentation must be obtained for all petty cash expenditures.

Periodically, but at least monthly, the petty cash fund should be reconciled. The balance of the petty cash fund should be proven in two ways: the total of the remaining cash in the petty cash fund should agree at all times with the petty cash ledger and the total of the remaining cash and the petty cash receipts should agree with the original balance of the petty cash fund.

The petty cash account is established at the beginning of each year by issuing a check to each campus bookkeeper. Replenishment of the petty cash account shall be made once the cash balance falls below a manageable level such as \$10. The campus bookkeeper should complete a Petty Cash Reimbursement Form, attach original receipts and invoices that serve as back up for each expense item, and forward it to the Executive Director for Financial Services for approval. A check is written to the campus bookkeeper to increase the cash to the amount originally approved and set up.

Purchasing

General Information

The District has established a separate comprehensive purchasing manual as a primary tool for establishing a strong control environment over purchasing. This manual can be found on the Business Office website and must be adhered to by all staff involved in the purchasing process. The guidelines presented below serve as an introduction to purchasing and highlight key elements of the purchasing process. The Purchasing Manual should be consulted and those policies and procedures followed as applicable to the purchase being contemplated.

Authority

The School Board has delegated authority to the following persons to act as agents for the District in carrying out its purchasing activities: Superintendent, Executive Director for Financial Services, Principal/Supervisor, Department Buyers, and the Purchasing Clerk.

The Business Office shall supervise the purchase of all materials, supplies, equipment, and services for the District. Budget owners have the authority to initiate and approve purchase requisitions within their authorized budget. Every employee involved in procuring goods or services for the District is responsible for earnestly working to attain the District's procurement goals and objectives.

Under Board policy CH (LOCAL) Responsibility for Debts, the Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with adopted Board policy and current administrative procedures. The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control; persons making unauthorized purchases shall assume full responsibility for all such debts.

Ethics

Public purchasing and the expenditure of public funds require that ethical standards be incorporated into every aspect of the District's purchasing functions. Purchasing personnel and school District employees face the difficult task of developing good vendor relations and encouraging vendor competition while avoiding even the appearance of favoritism or other ethical misconduct. In an effort to get the job done successfully and on time, one may be tempted to circumvent policies, procedures, and laws, or make their own liberal "legal" interpretations of existing policies. Such activity, although well-intentioned, presents an ethical dilemma.

In addition to the information provided in this section, please refer to School Board policy DH (LEGAL & LOCAL), Employee Standards of Conduct.

The FASRG also prescribes common standards of ethics governing the conduct of employees involved in the purchasing function, which are incorporated in the procedures prescribed below.

- Sequential Purchases – District employees shall not make purchases, over a period of time, on items that in normal purchasing practices would be made in one purchase.
- Component Purchases – District employees shall not make purchases of the component parts of an item that in normal purchasing practices would be made in one purchase.
- Separate Purchases – District employees shall not make purchases separately in order to circumvent board approval of items that in normal purchasing practices would be made in one purchase.
- Conflict of Interest – In accordance with Board Policy DBD (LEGAL), an employee who exercises discretion in connection with contracts, purchases, payments, claims, or other pecuniary transactions shall not solicit, accept, or agree to accept any benefit from a person the employee knows is interested in or likely to become interested in any such transactions of the District. A conflict of interest is defined as any circumstance that could cast doubt on an employee’s ability to act with total objectivity with regard to the District’s interest.
- Gifts - District employees shall not solicit, accept, or agree to accept any gifts or benefits from a person conducting or intending to conduct business with the District. The prohibition of accepting gifts does not apply to the acceptance of an unsolicited item with a value of less than \$50, excluding cash or a negotiable instrument.
- Financial Interest - District employees shall not participate directly or indirectly in procurement when the employee or the employee’s family member has a financial interest pertaining to the procurement.
- Personal Use - District employees shall not make any commitment to acquire goods or services in the name of the District for personal use or ownership.
- Equal Consideration - District employees shall grant all competitive suppliers equal consideration insofar as state or federal laws and District policy permits. This is especially important when evaluating bids and proposals.

Strict adherence to laws, regulations, and District procedures are critical to the protection of the employee’s and the District’s reputation. Any violations to these standards shall be reported immediately to the District’s Executive Director for Financial Services @ 817-202-2500 ext. 1013.

Purchasing Responsibilities

Board of Trustees –

- Approve all purchases of \$50,000 or more (Board Policy CH (LOCAL))
- Approve any change in Board purchasing policy

Superintendent or designee –

- Approve all purchase orders of \$5,000 or more
- Provide oversight on adherence to District purchasing policy and procedures

Executive Director for Financial Services –

- Shall establish and maintain a reliable and financially accountable control environment for procuring goods and services
- Approve federal pre-acquisition form to ensure that purchase meets student needs as evidenced in the campus and district improvement plans
- Approve all purchases
- Ensure proper coding of purchase orders
- Ensure that budget funds are available before purchase order approval
- Ensure that all statutes, Board policies, and procedures are followed
- Monitor the purchasing program for fraud
- Amend purchasing manual as needed
- Ensure that the District goal of efficiency and effectiveness is maintained

Purchasing Clerk –

- Shall establish and maintain a reliable and financially accountable control environment for procuring goods and services

- Approves purchase orders and service contracts, including competitive procurement specifications and tabulations
- Approve federal pre-acquisition form to ensure purchase meets federal purchasing requirements
- Ensure proper coding of purchase orders
- Ensure that budget funds are available before purchase order approval
- Assists in the development and modification of purchasing policies and procedures and is responsible for the implementation of such policies and procedures
- Resolves problems encountered within the purchasing function
- Establishes and monitors good working relations with vendors
- Provides for communication with vendors (i.e., pre-competitive procurement conferences, competitive procurement openings, etc.) and approves vendor communication with campuses and departments

Special Program Directors –

- Approve federal pre-acquisition form to ensure that purchase meets student needs as evidenced in the campus and district improvement plans
- Approve requisitions involving purchases with special program funds under their control/responsibility
- Ensure that coding and applicable program guidelines are strictly adhered to

Principals –

- Ensure that purchases are needed to facilitate instruction and meet student needs as evidenced in the campus and district improvement plans
- Ensure that coding is correct
- Ensure that the budget contains the funds necessary for the purchase
- Monitor purchasing program for fraud

All employees –

- Shall strictly adhere to the Board policy and this manual to control procurement activities

Competitive Procurement

Under Texas Education Code all contracts, except 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 one of the following methods:

- Competitive sealed bidding;
- Competitive sealed proposals;
- A request for proposals, for services other than construction services;
- An interlocal contract;
- A design-build contract;
- A contract to construct, rehabilitate, alter, or repair facilities that involves using a construction manager;
- A job order contract for the minor construction, repair, rehabilitation, or alteration of a facility;
- The reverse auction procedure as defined by Section 2155.062 (d), Government Code

Additionally, purchases that exceed or aggregate to exceed \$50,000 or more require Board approval before a transaction may take place.

It is important to understand that although an individual purchase may not be for more than \$50,000, it may fall into a category in which the District spends more than \$50,000 in aggregate during the fiscal year. Examples include, but are not limited to: instructional supplies, office supplies, technology equipment and supplies, professional development, athletic supplies, custom apparel, etc. Purchases in these categories can only be made from awarded vendors who have successfully completed the bid process or are an awarded vendor with a cooperative. Please check the approved vendor list or consult the Purchasing Clerk.

Purchases of more than \$10,000 but less than \$50,000 either require documented quotes or are identified as a sole source. Quotes must be obtained from multiple vendors from the prospective or awarded vendor list or cooperative program. Quotes should be in writing and attached to the purchase order. If the lowest quote is not selected, a justification should also be attached to the purchase order.

Purchases of less than \$10,000 do not require but are strongly recommended to have quotes from multiple vendors from the prospective or approved vendor list, or cooperative program. Quotes should be in writing and

attached to the purchase order. If the lowest quote is not selected, a justification should also be attached to the purchase order.

PLEASE REFER TO THE FEDERAL PROGRAMS MANUAL IF PURCHASING WITH FEDERAL FUNDS.

Emergency Procurement

Under Texas Education Code, if school equipment, a school facility, or a portion of a school facility is destroyed, severely damaged, or experiences a major unforeseen operational or structural failure, and the board of trustees determines that the delay posed by the contract methods required by competitive procurement would prevent or substantially impair the conduct of classes or other essential school activities, then contracts for the replacement or repair of the equipment, school facility, or portion of the school facility may be made by a method other than the methods required by competitive procurement.

Sole-Source Procurement

Under Texas Education Code, a school district may purchase an item that is available from only one source, including:

- An item for which competition is precluded because of the existence of a patent, copyright, secret process, or monopoly;
- A film, manuscript, or book;
- A utility service, including electricity, gas, or water, and
- A captive replacement part or component for equipment.

The District must obtain and retain a **Sole-Source Form** from the vendor which clearly delineates the reasons which qualify the purchase to be made on a sole-source basis. Sole source purchases over \$50,000 will also require Board approval.

Requisition and Purchase Order Processing

Budget owners and employees are responsible for complying with statutory requirements, Board policies, and the procedures established in this manual when purchasing goods or services for the District. All end users must keep in mind the following purchasing prime directives:

- Approval of purchases must be made prior to a purchase or reimbursement
- Request for payment without a purchase order approved by the Business Office will become the responsibility of the person ordering the material or service

The requisition and purchase order process begins when a need is determined by an end-user and is not completed until payment is made for the goods and/or services.

Requisition Process –

A requisition is an internal document by which a campus or department of the District requests the Business Office to initiate a purchase order. It is a request generated electronically (through the use of the Skyward automated system) for the purchase of supplies, services, equipment, etc. A requisition is an un-approved purchase order. No purchasing commitment shall be made without an approved purchase order.

Requisitions are initiated by those having the proper authority. After a requisition is entered into Skyward it must then be approved by the appropriate budget owner, which is normally a principal or a supervisor. Requisitions which require expenditures from a special allotment source or a Special Revenue Fund must be approved by the program administrator (i.e. Federal Programs, etc.).

In order to avoid delays in processing, requisitions should include all information necessary to clearly define the needs of the user department or campus. The information required includes the following:

- Complete and accurate description of items to be purchased
- Quantity needed
- Vendor name and address
- Account code to be charged

- Price (per unit and in total)
- Discounts, if any
- Transportation arrangements (shipping/freight costs, if any)
- Quotes, if necessary
- Any special instructions (must be written in the body of the requisition. Do not use the internal note for any special instructions)
- Include purchasing cooperative bid/contract # if applicable

It is the end user's responsibility to ensure the correct budget (object) codes are used when entering a requisition. A requisition that contains the wrong budget code will be denied. A comment will be included that explains how to correct the requisition so that it can be resubmitted.

Requisitions received by the Business Office are reviewed for accuracy and completeness, availability of funds, proper approvals, adequate descriptions and instructions, proper coding, and compliance with the required procurement method. Requisitions are typically processed within 24-48 hours from the time it shows up in Skyward, with the exception of peak periods.

Purchase Orders –

After the requisition is reviewed and approved by the Business Office, the requisition number becomes the purchase order number. Purchase orders are among the most commonly utilized methods for procuring goods and services. As its name indicates, this document serves as a formal order for goods, materials, and/or services from a vendor. A purchase order once approved, is a binding commitment for the District to remit payment to the vendor after the item(s) and/or service(s) are received. Once items are shipped and/or services performed, the vendor must submit a properly executed invoice to receive payment.

Once issued, the purchase order encumbers funds and serves as an expenditure control mechanism. The purchase order is also used in the accounts payable process as it documents that an order has been issued, received, and accepted by the user and payment may be made to the vendor.

Purchase orders are issued on a daily basis by the Business Office based on information submitted on requisitions. If a purchase order is needed immediately, contact the Business Office. Purchases that require Board approval shall be submitted to the Business Office no later than 10 days before the next regularly scheduled Board meeting. Any exceptions to the above timeline will be approved through the Superintendent's Office.

Purchase orders are not to be modified with the vendor or by campuses or departments directly. If it becomes necessary to change the terms of a purchase order, the school or department must first advise the Business Office. Once an agreement to any price increases or modification of terms is reached, the Business Office has the responsibility to adjust the encumbrance on the Purchase Order and notify all involved parties of the changes.

In the event it is necessary to cancel a Purchase Order, the school or department must advise the Purchasing Clerk. The Purchasing Clerk will close the purchase order and liquidate the funds encumbered. The school or department placing the order must also notify the vendor of the cancellation of the purchase order if necessary.

Blanket Purchase Orders –

Blanket or Open purchase orders can be a useful tool when procuring products or services throughout the school year. A Blanket Purchase Order is generally issued to vendors when you do not know exactly what you will be purchasing or how much, but you know the vendor you will be using. The most common vendors involved are retail oriented. Blanket Purchase Orders should only be issued to vendors that are on the approved vendor list.

Delivery and Receipt –

Carefully checking deliveries and ensuring that the end-user(s) who ordered the goods/services actually obtain them is a critical part of the purchasing process. Monitoring the delivery and receipt of purchase orders is the end user's responsibility. This ensures that the District actually receives what it purchases. The following procedure should be followed:

1. Locate the packing slip. The packing slip contains the information of the items shipped from the vendor. The packing slip should list the following information:
 - Date of shipment from the vendor
 - Purchase Order Number
 - Quantities and descriptions of items shippedIf the individual performing the receiving cannot locate the packing slip, he/she must immediately contact the vendor and request a copy.
2. Compare the packing slip with the Purchase Order and verify that the shipment is intended for your school/department. If it is, continue the receiving procedures. If you are certain that the shipment is not intended for your school/department, refuse the shipment or aid in determining the proper destination.
3. Ensure that the items and quantity of items on the packing slip match the items and quantity on the Purchase Order; accept the items that were ordered and contact the vendor for instructions for handling any incorrect items.
4. Compare the number of containers delivered to the number on the carrier's packing slip. Record any discrepancies in the carrier's shipping documents.
5. Examine the containers and items for damage.

If the campus or department determines there is damaged merchandise or a discrepancy exists, they should notify the vendor immediately and attempt to resolve the discrepancy. If the discrepancy is discovered during or after inspection or unpacking, the vendor should be contacted in a timely manner. It is the end user's responsibility to contact the vendor and attempt to resolve deficiencies. If satisfactory results are not obtained in a timely manner contact the Business Office.

Once the end-user is satisfied with the delivery of goods or services, the white copy of the purchase order should be signed as certification that delivery was received and payment is authorized. The purchase order is then matched with the original vendor invoice and forwarded together to the Accounts Payable Secretary for payment and closure of the purchase order.

Vendors

The Business Office is primarily responsible for vendor relations, contact, and communication. However, school campuses, departments, and staff must also communicate with vendors in order to obtain information necessary to properly prepare requisitions. Therefore, every employee involved in procuring goods or services for the District is responsible for fostering good vendor relations. It must be understood that contact and communication with vendors by school campuses, departments, and staff are not to represent a commitment to purchase.

An approved vendor is a vendor that has been awarded a Bid/Proposal through the District competitive procurement process or through an Interlocal Agreement. Lists of approved vendors by bid commodity can be accessed on the Business Office website. Vendor information is normally updated annually at the beginning of each school year.

Many vendors used by the District in the past are already established in Skyward, therefore vendors in Skyward are not necessarily approved for all purchases because of the competitive procurement process. If unclear from whom to purchase a good or service, please contact the Purchasing Clerk.

Often vendors contact schools and departments and offer goods and services. Before purchasing from such a vendor, please contact the Purchasing Clerk for further instructions.

Under School Board Policy CHE (LOCAL) solicitors, vendors, collectors, or salespersons shall not be permitted to confer with students or employees during school hours without the prior approval of the Superintendent or designee.

Purchase Card (P-Card)

The district is a participant of the Citibank Commercial Card Program. P-cards are available for purposes of efficiency and should not be used to circumvent normal purchasing procedures. Violations of the Citibank Commercial Card User Agreement may result in disciplinary action, up to and including employment termination.

The purchaser must submit a [Sales Tax Exemption form](#) to the merchant to avoid sales taxes on purchases. If the purchaser fails to submit the Sales Tax Exemption form, the purchaser shall promptly reimburse the sales tax to the district. A copy of the receipt for sales tax paid shall be attached to the monthly p-card statement reconciliation back-up for audit purposes.

All credit receipts (detailed, itemized) shall be submitted to the business office **within five (5) 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 posted to the campus' activity account until receipt of the supporting documentation or subject to immediate reimbursement by the employee. 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 Program Administrator 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).

Returned/Uncollected Checks

Individual schools are responsible for the collection of returned checks. The following procedures are for checks returned by the bank marked non-sufficient funds, account closed, or stop payment:

- Send a letter to the maker of the check requesting payment in cash or by cashier's check within a ten (10) day period. The letter should be sent to the last known mailing address of the maker and should contain the check number, date, and amount of check. **DO NOT SEND ORIGINAL CHECK!** The letter should stipulate that unless payment is received within ten (10) days, the check will be turned over to the Worthless Check Division of the District Attorney's Office for the filing of criminal charges. This letter should be sent Certified Mail - Return Receipt Requested. The Business Office has an example of a letter.
- If this attempt fails, send copies of your notes and letter along with the check to the Business Office for issuance of the final notice. Only checks of \$50.00 or more should be forwarded. Attempts should be made to collect returned checks of less than \$50.00 by the Campus Bookkeeper until the close of the school year. The check should then be written off.
- If no collection is made, the bad check will be forwarded to the District Attorney for action.

Sales Tax

Taxable Status of Purchases

All items purchased by a public school, school district, or non-private school for the school's own use qualify for an exemption from sales tax if the items purchased relate to the educational process. The school, school district, or authorized agent should provide the seller with a Texas Sales Tax Exemption Certificate. To be valid the certificate must state that the merchandise being purchased is for the organization's own use in providing education and is being made in the name of the organization, and that payment shall be made from the organization's own funds.

Purchases for their own use by individuals, even though connected with a school or school organization, are not exempt from sales tax. As an example, cheerleaders purchasing their own uniforms, teachers purchasing computer equipment, band members purchasing their own instruments, and athletic teams purchasing their own jackets are not tax-exempt.

Meals purchased by the school for athletic teams, band members, etc., on authorized school trips are exempt from sales tax if the school contracts for meals. The school must pay for the meals and provide the eating establishment

with an exemption certificate. Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they personally purchase while on a school-authorized trip, even if the meal will be reimbursed by the District.

The District will not reimburse employees for the sales tax they paid on purchases made on the behalf of the District. Teachers, coaches, etc., may not claim exemption from sales tax on individual purchases while on school business even if they are reimbursed by the school for expenses.

Items purchased for resale are exempt from tax when purchased. Sales tax must be collected at the time the items are sold (see Taxable Status of Sales section below).

Hotel Occupancy Sales Tax

An exemption may be claimed by the school for state hotel occupancy tax if the school contracts and pays for the accommodations and provides the hotel with a completed Hotel Occupancy Tax Exemption Certificate which is provided by the Business Office. Present this exemption form to the hotel at the time of registration when traveling in Texas. The city and county hotel occupancy tax is not exempt.

Taxable Status of Sales

The District is not exempt from collecting and remitting sales tax on taxable sales. Each campus or student organization shall collect sales tax on all taxable sales. When imposing sales tax, the campus has the option of:

- Adding the tax to the item's selling price, e.g. if the selling price of an item was \$2.00 and the tax rate was 8.25%, the school would collect \$2.17 ($\2.00×1.0825) from the buyer for each item sold.
- Absorbing the tax in the item's selling price, e.g. if the item sold for \$2.00 including tax, the campus would retain \$1.85 and remit \$0.15 for sales tax. If this method is used, divide the total sales by 1.0825 (assuming a tax rate of 8.25%) to find the taxable sales. To determine the sales tax amount, subtract the taxable sales from gross sales.

Public Schools and school-related organizations need not collect sales tax on the following:

- Fees and admission tickets
- Club memberships
- Sales of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities
- Concessions sold at school-related events

Sales tax is not collected on meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day by a school, student organization, or PTSO subject to agreement with school authorities.

The sale of food, including candy and soft drinks, is exempt from the sales tax when sold by an organization associated with a public elementary or secondary school (Booster Clubs, PTSOs, etc.) if:

- The sale is part of a fundraising drive sponsored by the organization; and
- All net proceeds from the sale go to the organization for its exclusive use.

Public schools and school-related organizations must collect sales tax on the following:

- School-purchased supplies sold directly to students including athletic equipment, physical education uniforms, and pencils.
- Fees for materials when the end product becomes a possession of the student.
- Student publications such as yearbooks and football programs.
- School rings.
- Books sold to students.
- Rental of equipment, instruments, uniforms, towels, locks, etc.

In some cases, the school is acting as an agent for a fundraising company. In these situations, the vendor, not the school, is responsible for reporting the sales and remitting the sales tax. This is common with catalog type

fundraisers and book fairs. Please consult with the fundraising company representative to see if the company collects and remits sales tax. Consult the Business Office with questions.

Each school district, each school, and each bona fide chapter of each school is allowed to have two, one-day tax-free sales each calendar year. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business are bona fide chapters of the school. Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for tax-free sales. One-day tax-free sales mean that collection and remittance of state taxes are not required on qualified sales on that day. One-day means 24 consecutive hours; the delivery should be made on a single day. The date the items are delivered by the vendor to the seller is designated as the one-day for the purpose of the tax-free sales. Pre-sale orders prior to delivery may be made tax-free. Sales from surplus stock on subsequent dates after the tax-free day are taxable.

A Monthly Report of Taxable Sales form should be completed and submitted to the Business Office no later than the 10th of the month following the end of the month. The Business Office will submit all District payments and charge the appropriate sales tax accounts.

The State Comptroller's office maintains a toll-free tax information number for quick response to any state tax questions you may have. You can reach the Comptroller's Office from anywhere in Texas by dialing: 1-800-252-5555.

Transportation

Bus transportation to and from school is provided by the District for regular students who reside within district lines for regular attendance, special education students, and students who live within a hazardous traffic area in accordance with the Texas Education Code.

School Vehicles

Only a District employee may drive a District-owned vehicle. Refer to Human Resources procedures regarding when an exempt or non-exempt employee may drive to school-sponsored events. Smoking and the use of any other tobacco product or e-cigarettes, including smokeless or chewing tobacco, is prohibited at all times in all District-owned vehicles.

Transportation in Private Automobile

The District insurance does not cover students being transported in private automobiles. District employees should never transport students in private automobiles.

Travel Procedures

Purchase orders submitted for student or employee travel advances are required to be submitted and approved in advance of the trip. Details should include the following: who is traveling, where, when, and why they are going. Employees must complete a travel voucher in order to be reimbursed for expenses occurring while traveling on school business. The immediate supervisor must approve travel before departure. Out-of-state travel must be pre-approved by the Superintendent before a purchase requisition is entered.

All travel and related expenditures should be budgeted to the correct account (6411 & 6412). All travel advance requests need to be submitted to the Business Office no later than 10 business days before the trip, or incurring the expense. **ANY TRAVEL ADVANCE REQUESTS RECEIVED LATER THAN 10 BUSINESS DAYS WILL NOT BE REIMBURSED UNTIL AFTER THE DATE OF INCURRED EXPENSES.** Prior to 10 business days after returning, submit to the Business Office your prior approved purchase order, approved travel voucher, and any necessary back-up documentation (i.e. parking receipts, hotel receipts, meal receipts for federal funds, mileage documentation, training agenda). The date and time of departure and return must be on the reimbursement form.

Miscellaneous fees which are reimbursable are the following: toll booth fees and parking. The District does not reimburse for dependent care due to travel. **REIMBURSEMENT WILL NOT BE MADE WITHOUT APPROPRIATE RECEIPTS. TIPS ARE NON-REIMBURSABLE.** Parking reimbursements must not include sales tax.

OVERNIGHT STAY IS ALLOWED FOR EVENTS OUTSIDE A 100-MILE RADIUS FROM YOUR CAMPUS OR THE ADMINISTRATION BUILDING.

The District will use the government GSA rates for lodging. These can be found at <https://www.gsa.gov/portal/category/100120>. The approved rates are per person, per night. For example, three employees would receive a total hotel allowance of \$360 per night in a city with an allowance of \$120. They could get two rooms at up to \$180 each or three rooms at up to \$120 each. The rates do not include local taxes and those will be reimbursed in addition to the nightly rate. Please contact the Purchasing Clerk if you need assistance locating your rate.

Exceptions to the per diem allowance would be for those trainings and conferences utilizing “block rates” for attendees. In consideration of employee safety, when possible, it is acceptable to stay at a hosting hotel.

Hotel rates vary and every effort should be made to obtain the most economical and practical accommodations available considering the purpose of the meeting. Employees of the same sex may share a hotel room to save on cost and stay within GSA rates, as in the example above. **Employees of the opposite sex may not share a hotel room unless they are married to each other.** Additionally, travels that may include supervisor’s and their responsible staff may not share a hotel room, regardless of sex.

Preferred methods for hotel payment are via travel card. Travel cards can be checked out from the Business Office and used for travel expenses such as hotel and parking (not meal per diem). Please contact the Purchasing Clerk at least three days prior to travel, to check out a travel card.

If a check is needed for hotel accommodations, the Purchase Order and reservation confirmation must be submitted at least two weeks prior to travel in order for the check to be printed in a timely manner. The Purchase Order must include the dates of stay, the number of rooms and the number of employees or students on the trip.

Hotel bills need to show a “\$0” balance (i.e. no express check out). Upon arrival, present the Hotel Occupancy Tax Exemption Form which can be found on the Business Office website. State taxes cannot be paid from District funds. Check your hotel bill to ensure that the only tax is for the city and county.

Expenses for meals associated with authorized out of District, overnight travel will be paid to employees on a per diem basis. **Meals are not reimbursable if it is not necessary to stay overnight.** Itemized receipts are not required when using the per diem method **unless the reimbursement is from federal funds**, however, if actual amounts spent are less than the per-diem amounts, the employee must only request reimbursement for the actual amount. The daily per diem rate for employees is determined by the GSA rates of the city the travel is to. Do not claim per diem for meals provided at the hotel or the conference. This includes meals provided as part of the conference registration or by vendors.

Employees requesting reimbursement for meals utilizing grant funds **must provide actual, itemized receipts.** Reimbursement is only allowed for the total of the receipts up to the per diem amount.

Utilize the following table in determining reimbursable meals:

Breakfast	Leave prior to 6:00 AM
Lunch	Leave prior to 11:00 AM; Return after 1:00 PM
Dinner	Leave prior to 5:00 PM; Return after 7:00 PM
1 st Full Day of Travel Per Diem Rate	6:00 AM – 7:00 PM
Last Full Day of Travel Per Diem Rate	6:00 AM – 7:00 PM

Mileage will be reimbursed at the rate of **\$0.655** per mile for use of their personal vehicle. This rate is subject to annual review. Travelers must attach a copy of a mileage estimate (Google Maps) showing the miles and directions from your campus to the conference/hotel as supporting documentation. No additional miles traveled within the city will be reimbursed.

Only one person out of a group of four may be reimbursed for parking and mileage (ex. If five teachers travel to Austin for the same workshop on the same day, only two teachers are eligible for mileage reimbursement).

When a District employee's personal vehicle is used for school-related business, the personal auto policy in effect for the vehicle is the primary source of recovery. Injured passengers could collect under the personal injury protection coverage afforded under that personal auto policy, as well as pursuing excess injury coverage through their own auto policies.

Advance payment may be requested for necessary expenses expected to be incurred by athletic teams and other groups engaged in out-of-town travel. The student signature form must be used and submitted to the Business Office no later than 5 days after return from the trip. **Student meals** (6412) are paid at the following rates per meal per student:

Breakfast	\$13
Lunch	\$15
Dinner	\$26

Utilized the standard GSA rate at the time of updating this manual.

The following are the procedures for student travel:

- The activity sponsor (coach, club sponsor, etc,) shall make a written request to their campus for an advance, stating the amount needed, date of activity, and the purpose for which advance is required.
- The campus bookkeeper will enter a requisition for advance funds- requesting a check. A list of students and faculty/staff members who will be traveling is forwarded to the Business Office with the requisition.
- Not more than two days before the departure date, the faculty/staff advisor of the student group may pick up the check-in advance from the Business Office. Please confirm with the Accounts Payable Secretary if the check is ready to be picked up.
- During the trip, faculty/staff advisor obtains signatures of those receiving meals and/or cash for meals.

Upon return, the faculty/staff advisor returns the completed signature list, and any money not expended to the Business Office

Unclaimed Property

Carrizo Springs CISD is required by state statute to remit to the State of Texas all unclaimed property valued at greater than \$100. The report is filed annually on September 1 for balances as of the previous August 31. See the Texas Comptroller of Public Accounts website to search for unclaimed property remitted to the State.

Items valued at \$100 or less are retained by Carrizo Springs CISD and available for reclaim. Please visit the unclaimed property section of the business office website for more details about reclaiming the unclaimed property.