

# **Cameron Independent School District**



## **Fiscal Manual** **(Fiscal Guide for District Staff)**

# Fiscal Manual

## Overview

### **Purpose:**

The purpose of this manual is to:

- establish operating procedures for fiscal responsibility by district employees, board members or other authorized officials
- establish guidance for allowable and non-allowable expenditure procedures
- establish personnel responsibilities and consequences for non-compliance

### **Recent Changes:**

Changes and/or updates to the procedures for 2024-2025 are highlighted in yellow.

### **Forms:**

All district forms and documents are highlighted in blue.

### **References:**

- None

## **CAMERON ISD ADMINISTRATIVE REVIEW & APPROVAL OF PROCEDURES, HANDBOOKS AND MANUALS**

In accordance with Board Policy BP (Local), the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District.

The Superintendent or designee shall ensure that administrative regulations are kept up to date and are consistent with Board policy. The Superintendent or designee shall resolve any discrepancies among conflicting administrative regulations. In case of conflict between administrative regulations and policy, policy shall prevail.

Administrative regulations are subject to Board review but shall not be adopted by the Board. The Superintendent shall review and approve all procedures, handbooks and manuals.

<b>Handbook/Manual</b>	<b>Effective School Year</b>	<b>Revision Date</b>
<b>Fiscal Manual</b>	2024-2025	August 2024

**Approved by:**

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**Superintendent, Kevin Sprinkles**

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**Date**

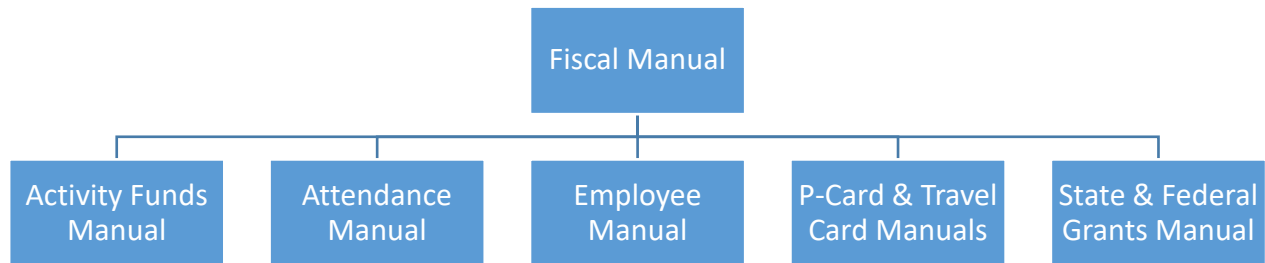
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## Introduction

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

The district has developed and implemented several sub-manuals that provide additional, specific information about business operations.



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:

Maddi Cargill	Superintendent's Secretary	Extension 1007
Missi Giesenschlag	Business Manager	Extension 1006
Naomi Wilcox	Payroll/HR Specialist	Extension 1008
Bonnie Williamson	Accounts Payable/ Purchasing Specialist	Extension 1005

## Business Office Mission Statement

*The Mission of the Cameron Independent School District Business Office is to provide support to all district students, staff, parents, and the community and to ensure that all business operations are supportive of the instructional goals and objectives of the district.*

*The Business Office's primary goal is to protect the assets of the district and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.*

## 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.texas.gov](http://www.tea.texas.gov)

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.

### The Code Structure

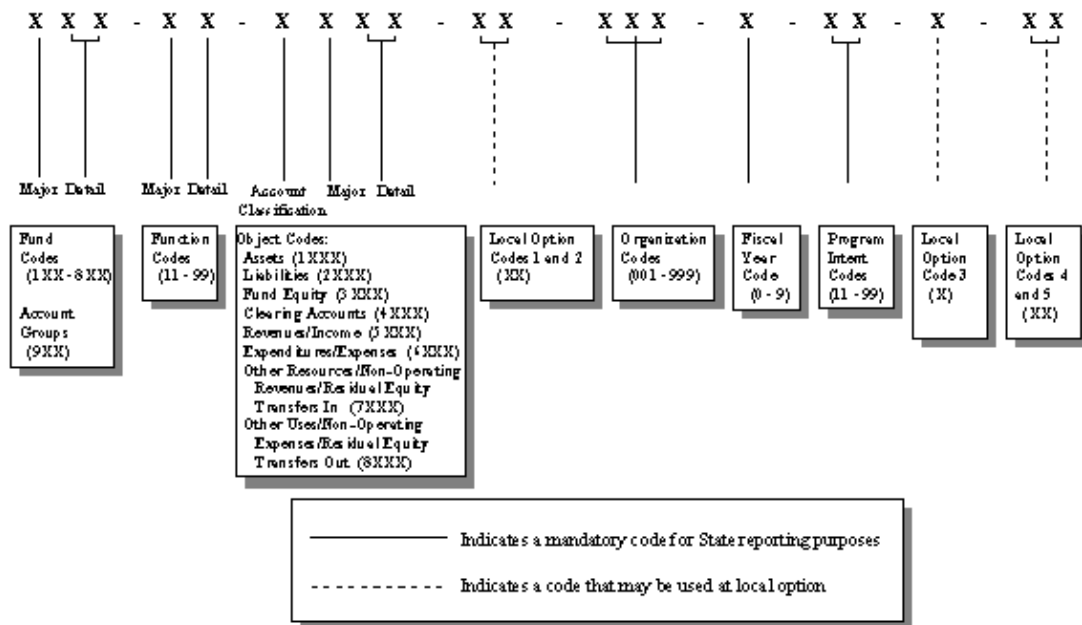


Exhibit #29 (FAR: 1.4.1 Overview of Account Codes)

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## Account Code Basics

The **R** by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

### ***R 6399 General Supplies***

This code is used to classify expenditures/expenses for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration.

### **6395-6398 Supplies and Materials - Locally Defined (Convert to Object Code 6399 for PEIMS)**

These codes are used, at the option of the school district, to classify supplies and materials. For PEIMS, these accounts are converted to Object Code 6399.

The FAR Module contains explanatory guidance:

### **6240 Contracted Maintenance & Repair Services**

When contracted maintenance and repair services are rendered, the total cost of the service, including labor and parts, is to be included in the appropriate contracted services account. Maintenance contracts are to be included in the appropriate expenditure object codes defined below.

The FAR Module contains examples of costs:

### **6499 Miscellaneous Operating Costs**

This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:

- Fees (not associated with travel)
- Awards
- Graduation expenses
- Food/refreshments for school-related meetings
- Newspaper advertisements, etc.

The FAR Module contains Include and Exclude tables:

<b>Function 12 - Costs to Include:</b>	<b>Function 12 - Costs to Exclude (with Correct Function):</b>
with: <ul style="list-style-type: none"><li>• Librarians</li><li>• Library aides and assistants</li><li>• Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas</li><li>• Substitute pay for library staff (ALL substitutes effective 2008-09 fiscal year)</li></ul>	<ul style="list-style-type: none"><li>• Encyclopedias and other reference books in the classroom (Function 11)</li><li>• Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51)</li><li>• Textbooks (Function 11)</li><li>• Teaching supplies used in the classroom (Function 11)</li></ul>

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The FAR Module contains a description of all parts of the 20-digit account code:

XXX-XX-XXXX-XX-XXX-X-XX-XXX

(1) (2) (3) (4) (5) (6) (7) (8)

- 1 Fund A mandatory 3 digit code is to be used to identify the fund group or specific group
- 2 Function A mandatory 2 digit code that identify the purpose of the transaction
- 3 Object A mandatory 4 digit code that identifies the nature of the transaction or source
- 4 Sub-Object A 2 digit code for optional use to provide special accountability at the local level
- 5 Organization A mandatory 3 digit code that identifies the organization (campus or department)
- 6 Fiscal Year A mandatory 1 digit code that identifies the fiscal year of project year of the expense
- 7 Program Intent A mandatory 2 digit code that designates the intent of a program provided to students
- 8 Optional Codes A 3 digit code for optional use to further describe a transaction

A sample [Chart of Accounts](#) is illustrated below:

XXX-XX-XXXX-XX-XXX-X-XX-XXX							
1 2 3 4 5 6 7 8							
<b>Funds (#1)</b>		<b>Objects (#3):</b>		<b>6600 Capital Outlay and Equipment</b>			
<b>100 General Fund</b>		<b>6100 Payroll Costs</b>		6629 Facilities and Construction			
195 Dept. of Defense Supplemental		6112 Salaries for Substitute Teachers		6631 Vehicles, Unit Cost > \$5000 (less than \$5K - 6641)			
199 General Fund		6118 Salaries, Professional, Extra Duty (6119)		6639 Furniture, Equipment, Software, Unit Cost >\$5000			
<b>200-400 Special Revenue Funds</b>		6119 Salaries, Teachers & Professional Personnel		<b>Sub-Object Codes:</b>			
211 ESSA, Title I, Part A		6121 Extra Duty Pay, Overtime, Support Personnel		<b>19 COVID-19 Related Expenses</b>			
240 Food Service Fund		6122 Salaries, Support Staff Substitutes		31 English/Language Arts			
<b>256 CARES Act (COVID-19)</b>		6129 Salaries, Paraprofessional & Support Staff		32 Math			
258 ESSA, Title IV, Part A (F289 PEIMS)		6139 Employee Allowances		33 Science			
289 DODEA, Grants		6141 Social Security/Medicare		34 Social Studies			
397 Advanced Placement Incentives		6142 Group Health Insurance		36 Spanish			
410 Instructional Materials Allotment (Textbooks)		6143 Workers Compensation		41 Art			
461 Campus Activity Fund		6144 TRS On-Behalf Payments		42 Music			
494 Robotics Donations		6145 Unemployment Compensation		43 PE & Health			
498 USAA Donations		6146 Teacher Retirement/TRS Care		44 Theatre Arts			
<b>600 Capital Projects Funds</b>		6149 Employee Benefits - Leave Buy Back		45 Band			
692 Dept. of Education Building Projects, 8008 Grant		<b>6200 Professional &amp; Contracted Services</b>		51 Success For All Reading (SFA)			
693 Dept. of Education Building Projects, 8007 Formula		6211 Legal Services		<b>Organizations (#5):</b>			
695 Dept. of Defense, Construction Grant		6212 Audit Services		001 Stacey Jr/Sr High			
699 Capital Projects Fund - Local Projects		<b>6214 Lobbying Expenses (Portion of Memberships)</b>		101 Lackland Elementary			
<b>860 Agency Funds</b>		6219 Professional Services (Govt Cdt 2254.002)		699 Summer School			
863 Payroll Clearing Fund		6221 Staff Tuition & Fees (Higher Education)		701 Superintendent			
864 Accounts Payable Clearing Fund		6223 Student Tuition - Other than Public Schools		702 School Board			
865 Student Activity Accounts (Clubs and Organizations)		6239 Education Service Center Services		748 Wellness Program/SHAC			
<b>900 Capital Assets and Long Term Debt</b>		6249 Contracted Maintenance & Repair		749 Human Resources			
901 Fixed Assets Fund		6259 Utilities		750 Business Office			
902 Long Term Debt Fund		6269 Rentals - Operating Leases (Copiers, equipment, etc)		992 Transportation			
<b>Functions (#2):</b>		6291 Consultants (Best Practices, Improvement)		993 Custodial			
<b>Instruction and Instructional-Related Services</b>		6296 Travel, Reg Fees, PrePaid		994 Food Service			
11 Instruction		6297 Travel, Reg Fees, Virtual Event		995 Executive Director of C & I			
12 Instructional Resources & Media Svs		6299 Miscellaneous Contracted Services		996 Technology Dept.			
13 Curriculum Development & Instructional Staff Dev.		<b>6300 Supplies &amp; Materials</b>		999 Districtwide (Unallocated)			
<b>Instructional and School Leadership</b>		6311 Gasoline & Other Fuels		<b>Program Intent Codes (#7):</b>			
21 Instructional Administration		6319 Vehicle Supplies		11 Basic Educational Services			
23 Campus Leadership		6321 Textbooks/Instr Materials - purchased by district		21 Gifted and Talented			
<b>Support Services - Student</b>		6329 Reading materials, library books, subscriptions		22 Career & Technology			
31 Counseling Services		6339 Testing materials		23 Services to Students w/ Disabilities			
32 Social Work Services		6341 Food (CNP Only)		25 Bilingual and Special Language Programs			
33 Health Services		6342 Non-Food Supplies (CNP Only)		24 State Compensatory Education (SCE)			
34 Student Transportation		6344 USDA Commodities (CNP Only)		28 Disciplinary AEP - Basic Services			
35 Food Services		6398 Equipment, (Taggable > \$1,000)		24 State Compensatory Education (SCE)			
36 Cocurricular/Extracurricular Activities		6399 Supplies & Non-Taggable Equipment		28 Disciplinary AEP - Basic Services			
<b>Other Functions</b>		<b>6400 Other Operating Costs &amp; Travel</b>		31 High School Allotment			
41 General Administration		6411 Travel, Staff		32 Pre-Kindergarten			
51 Plant Maintenance & Operations		6412 Travel, Student		33 PK, Special Education			
52 Security & Monitoring Services		6419 Travel, Non-employees (parents, board, etc)		34 PK, State Compensatory Education			
53 Data Processing Services		6429 Insurance Costs		36 Early Education Allotment (PK-3)			
61 Community Services		6491 Statutorily-Required Public Notices***NEW***		37 Dyslexia			
81 Facilities, Acquisition, and Construction		6492 Royalties		38 College, Career and Military Readiness (CCMR)			
93 Payments to Fiscal Agent of SSA, Sp.Ed. Co-Op		6495 Memberships (portion may be 6214)		43 Dyslexia, GP Ed Svs (IEP) FY 2020-2021			
95 Payments to JJAEP		6498 Student Activity Accounts		91 Athletics			
		6499 Misc. Expenses: Awards, Fees, etc.		99 Miscellaneous, Undistributed			

Cameron ISD's chart of accounts can be found in the appendix of this manual



## Activity Funds – Overview

According to the FASRG, Site-Based Decision Making Module (retired 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. Campus Hospitality or Sunshine (Faculty Fund) accounts shall be accounted for in Fund 865 in accordance with the FASRG. The Hospitality/Sunshine accounts are not district funds, but rather trust funds in the care of the district.

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/or by-laws. The Student Activity Accounts are not district funds, but rather trust funds in the care of the district.

The expenditure of Campus and Student Activity funds shall be in accordance with district policy and procedures. The following Allowable and Non-Allowable expenditures are for illustration purposes only; this is not an all-inclusive list. A final decision regarding allowability will be made at the time of the purchase order and/or payment approval.

### Allowable

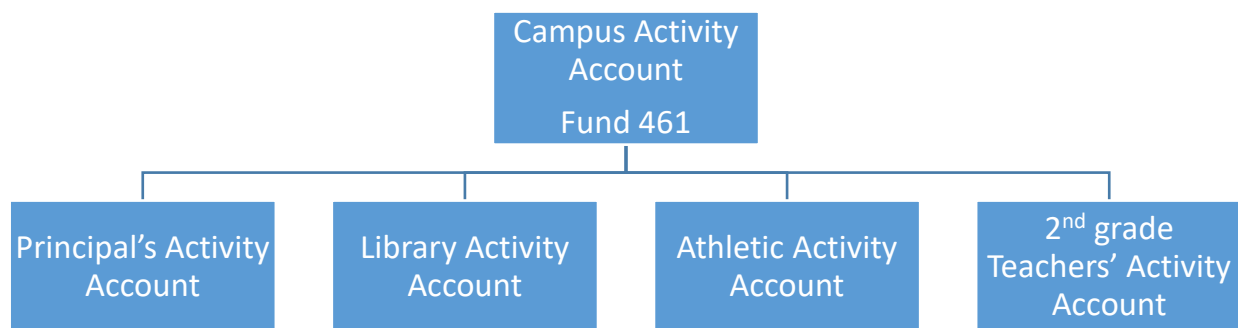
- a. Student trip related expenses such as meals, entry fees, lodging, transportation, etc.
- b. Staff or student meals or refreshments (infrequent and nominal cost)
- c. Awards/incentives of nominal value
- d. Club supplies
- e. Equipment, but it must be donated to the campus or district
- f. Rentals such as vehicles, equipment, etc.
- g. Contracted services such as printing, DJ services, motivational speaker, photographer, etc.

### Non-Allowable

- a. Alcohol, tobacco or other controlled substance
- b. Payments of wages to district employees
- c. Individual gifts to a specific student or staff member (exceptions may apply to student organization funds)
- d. Donations to a person or outside organization (exceptions may apply to student organization funds)

## Activity Funds (Campus or Department –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”. There may be multiple sub-accounts within the Campus Activity Fund. An example is illustrated below:



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 collected, receipted, and deposited at the campus level on a weekly basis. Campus activity funds are reconciled monthly within the Business Office. A **Cash Transfer form** shall be used to submit funds collected to the business office. Refer to **Cash Management Procedures** for detailed processes.

Campus activity funds are managed using a decentralized accounting system. A decentralized accounting system is defined as a system that is managed at the campus level.

All deposits and expenditures under a decentralized system shall be made at the campus or department level.

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, nor 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.

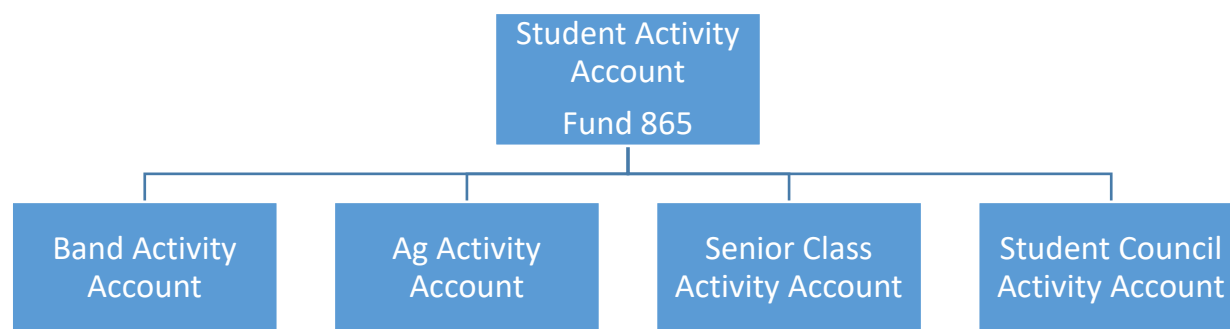
Generating activity funds shall not in any way compete with the district food service activities. Activity funds generation shall be a passive activity and shall not detract from the district’s overall primary educational purpose. The generation and expenditure of campus activity funds shall be held 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.

## Activity Accounts – Fund 865) (Student Organizations & Hospitality/Sunshine Accounts)

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

## Student Organizations

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 election of student officers are conducted each school year. The campus principal shall maintain lists of the annually elected officers and their sponsors. Such lists shall be readily available for auditing purposes. An example of multiple sub-accounts within the Student Activity Fund is illustrated below:



Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the campus's business office on a daily basis. A **Cash Transfer form** shall be used to submit funds collected to the campus office. Refer to the **Cash Management Procedures**. Examples of these fundraisers may include: candy sales, ice cream, flowers, etc.

Student activity funds are managed using a decentralized accounting system. A decentralized accounting system is defined as a system that is managed at the campus level.

All deposits and expenditures under a decentralized system shall be made at the campus or department level.

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.**

## Fundraising

All fundraising shall be in accordance with the Activity Account Manual's Fundraising Guidelines. A **Request to Conduct a Fundraiser Form** shall be approved by the Campus Principal prior to conducting a fundraiser.

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 campus principal or designee in advance of the scheduled activity. Food sales during the school day shall be limited to the district pre-approved list, or specific approval of the food item by the Child Nutrition Director 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.** [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 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

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meals are served. A list of the six (6) days shall be submitted by each campus principal to the Child Nutrition Director no later than two (2) weeks prior to the date of the sale. [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.] The exempt fundraiser days shall be incorporated into district's Wellness Policy.

At the end of the fundraising activity, a **Profit Loss Statement** should be filed with the campus principal. Activity funds shall be audited on at least an annual basis and must adhere to accepted business practices.

Best Practice: Merchandise ordered for resale should be distributed to students on a **Merchandise Distribution Log** (refer to Fundraising Documentation Forms). The merchandise distribution log should reconcile with the corresponding invoice and/or packing list. The sponsor of an activity account shall be responsible for tracking and/or disposal all residual inventory after a fundraising event.

### Opening and Closing Student Activity Accounts

To establish an activity account, an organization should have approved by-laws and elected officers. The club sponsors shall submit a list of all clubs and organizations with the elected officers to the campus principal's office on an annual basis no later than September 30th. A **Request to Open/Close a New Activity Account** shall be submitted by the principal to the Business Manager when the need arises. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Every sponsor should complete and submit a **Sponsor Responsibility Affidavit form** to the principal every school year before any activity fund transactions occur.

The treasurer and/or president of the organization shall sign-off on all purchases.

### Records Retention

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 campus 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 district storage for the rest of the archival period of time. New receipt books should be issued to staff members for each fiscal year.

### Hospitality/Sunshine Faculty Funds

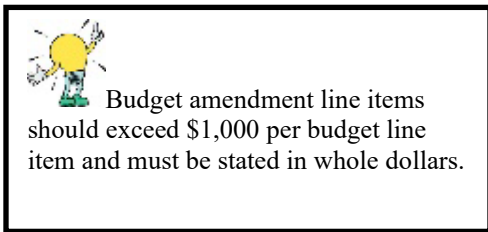
Campuses may establish a Faculty Fund (Hospitality or Sunshine) with voluntary donations from staff. These funds are not campus funds, but rather trust funds belonging to the faculty. The funds may be used in any manner to benefit the faculty at the direction of the Faculty Committee subject to the oversight and approval of the campus principal as "trustee" over the funds.

Purchases with these funds are subject to sales tax as they represent personal purchases and not district or campus 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 Account Daily Collections Report*  
*Authorization to Conduct a Fund Raiser*  
*Cash Transfer Form*  
*Fund Raiser Profit/Loss Statement*  
*Request to Open or Close an Activity Account*  
*Sponsor Responsibility Affidavit*  
*Activity Account Manual*

## Budget Amendments

A budget amendment is 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 amendments must be approved by the School Board. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent (generally the Thursday before a regular board meeting). 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 budget amendment. Budget amendment requests shall be submitted on the **Budget Amendment-Transfer form**.

The workflow for budget amendments is illustrated below:



*Budget Amendment-Transfer Form*

## Budget Transfers

A budget transfer is a transfer of funds **within the same** function. The Business Manager shall approve all budget transfers. Budget transfer requests shall be submitted on the **Budget Amendment-Transfer form**.

To keep budget transfers to a minimum, each budget manager should review his/her budget on at least an annual basis to determine if any budget transfers are necessary.

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

*Budget Amendment-Transfer Form*

## Cash/Check Handling

All cash receipts shall be handled in accordance with the **Cash Management Procedures**. A receipt shall be issued for all cash collections, except for minor non-refundable sales from fundraisers (candy, ice cream, etc.) or library fines. Generally, a receipt shall be issued for all cash collections from an individual. A receipt shall also be issued for all checks exceeding \$200. An **Activity Account Collections Report** shall be generated for non-receipted cash collections and submitted with the cash deposit to the campus secretary/bookkeeper.



**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 campus secretary 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 – every dollar collected should be receipted and deposited to the campus secretary.** The campus secretary shall receipt all monies in a bound, pre-numbered receipt book on a daily basis and secure overnight in a locked campus safe. Deposits to the bank shall be made on a

weekly basis. A **Cash Transfer form** should be included with all deposits.

Athletic event gate receipts (admission tickets) shall be recorded within online payment system (Ticket Spicket) and submitted by the ticket taker to the principal or campus secretary/bookkeeper. Funds shall be deposited to the appropriate athletic events revenue account(s). All other ticketed events such as a UIL Play shall be supported by a **Ticketed Event Receipts Form**.

Concession sales shall be supported by a **Concession Stand Reconciliation Form**. The club or organization sponsoring the concession sales shall be responsible for maintaining records of the goods (food and non-food supplies) purchased, sold and inventory on hand.

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.

The district does not have an online payment system (such as RevTrak) for collection of funds from fundraisers, club fees, and other revenue sources.

*Cash Transfer Form*

*Concession Stand Reconciliation Form*

*Activity Account Daily Collections Report*

## Check Processing

Business department accounts payable checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Thursday afternoons for distribution by the close of the day on Friday. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events.

The district does not make payments to vendors electronically. The following methods are utilized:

Physical check payments issued and mailed weekly.



All check requests, 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 accounts payable by end of business each Wednesday.

Requests received after this time will be processed the following week. Check requests 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.

The appropriate forms shall be used for travel and petty cash disbursements, all other non-purchase order disbursements and/or reimbursements shall be submitted on a **Travel**

**Reimbursement Form.** All invoices should be submitted to accounts payable within seven (7) business days for payment within state law guidelines.

State law, Texas Prompt Payment Act, requires that the business office pay all invoices within 30 days of the receipt of the good and/or services or the invoice date, whichever is later. To avoid penalty and interest charges, all invoices shall be submitted to the business office within seven (7) days for payment. Vendor provided discounts, such as net 10, shall be taken as appropriate.

Checks not cashed by the expiration date 3 months from date of issue will be voided.

*Check Request Form*

## Contracts for Consultants or Contracted Services

The **Contract Management Procedures** shall be adhered to in reviewing and accepting professional and contracted service contracts to be funded through federal, state or local funds.

Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc. A written contract is required for all contracted services. The Superintendent shall sign the contract on behalf of the district. The Superintendent or designee is the only individual authorized to sign contracts on behalf of the district.

Contracts shall be approved by district staff according to the thresholds listed below in accordance with Board Policy CH Local:

Less than \$5,000	Principal or Director
Over \$5,000	Superintendent or designee

All athletic contracts shall be signed by the Athletic Director or Superintendent.



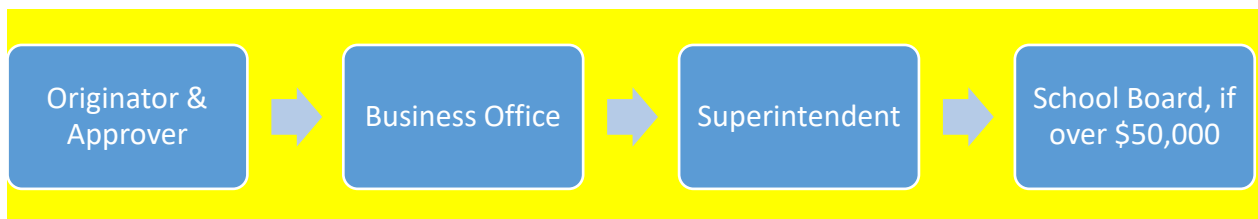
The Superintendent or designee is the only individual authorized to sign contracts on behalf of the district. **No other employee is authorized to sign a contract or agreement on behalf of the district.**

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 School Board at a 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 approval path for all contracts shall be in accordance with the work flow illustrated below:



If a contract for a consultant or contracted services will be funded through a federal grant, the Assistant 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 are allowable under the grant; and 4) approved by the granting agency (such as TEA). The contract language required in the federal regulations (EDGAR) and state regulations (TEA) shall be included in every contract funded with federal grant funds.

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

District staff shall use these procedures when submitting a contract for contracted services:

- Submit a completed vendor contract to the Superintendent or designee for review. The Superintendent shall submit for approval to the next School Board meeting, as appropriate.
- Obtain the following documents from the consultant in accordance with the **Vendor Management Procedures**:
  - Vendor Application
  - A completed W-9 form
  - Conflict of Interest Questionnaire
  - A Felony Conviction Form
  - If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.
  - Certificate of Insurance, as appropriate
  - Form 1295 Related Parties (contract value over \$1,000,000 or if the School Board approves the contract)
- 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].

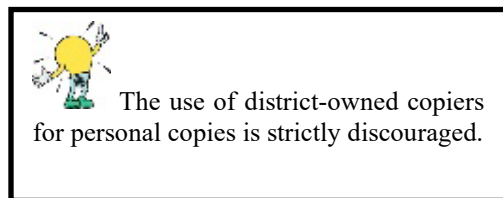
Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers' compensation, and auto liability, shall be in accordance with the **Vendor Management Procedures** and submitted to the business office with the purchase requisition. The Certificate of Insurance shall name Cameron ISD as additional insured.



*Vendor Application*  
*W-9 Form*  
*Conflict of Interest Questionnaire*  
*Felony Conviction Form*  
*Criminal Check Authorization form*  
*Contract Management Procedures*  
*Vendor Management Procedures*

## Copiers

The district leases several copiers that are strategically placed in different campuses or departments. The copiers are for district business use only. Prior approval should be obtained from the appropriate campus principal and/or department administrator to use a district copier for personal printing.



## Credit Cards – Selected Merchants

The district utilizes several credit cards for purchasing of goods such as food items, instructional supplies, and maintenance supplies. [Note. Some restrictions apply to the use of credit cards for purchases with federal grant funds.] Currently, the credit cards in use by the district include: American Express, UMB P-cards, Sam's Club, Shell, Home Depot, & Lowe's. The credit cards shall be maintained at the campus or department or issued by the business office upon approval of a purchase order.

### Credit cards shall be maintained and issued as noted below:

Sam's Club	Each authorized user shall be assigned a card
Shell	Cards shall be maintained and issued at the business office
Home Depot/Lowe's	Cards shall be maintained by the business office and the Director of Operations
UMB	P-Cards shall be issued to authorized users
American Express	Amex cards shall be issued to the Superintendent

All credit card purchases must be pre-approved on a purchase order. The immediate supervisor shall review and approve all credit card purchase receipts prior to submission to the business office.

All credit receipts (detailed, itemized) shall be submitted to the business office within seven (7) business days of the purchase to ensure prompt payment to the vendor. 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.

All district employees that have been authorized to utilize a credit card for purchases shall sign a **P-Card Employee Agreement**. Violations of the Credit Card User Agreement may result in disciplinary action, up to and including employment termination.

Each campus or department that is entrusted with credit cards shall properly secure the cards when not in use. Annual training related to credit cards shall include: allowable purchases; submission of detailed receipts;

transaction limits; security of the credit card; and return of the credit card upon completion of the approved purchase and/or employment with the district, as appropriate.

## **Federal Grant Fund Purchases with Credit Cards**

Expenditure of federal funds with a credit card must be allowable under the grant program. The Assistant Superintendent may be required to approve credit card expenditures on a case-by-case basis if there is a question regarding the allowability of the specific purchase. 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 195, 199 or 461). Documentation of purchases with federal grant funds shall be in accordance with the **State/Federal Grants Manual**.



The district does allow the use of the selected merchant credit cards for purchases from federal grants only if the purchase is **pre-approved on a purchase order**.

Additional guidelines are included in the Purchasing Card topic for credit cards issued through the Purchasing Card Program.

*Credit Card User Agreement*

*P-Card Employee Agreement*

*P-Card Manual*

## **Deadlines**

The Business Department has established daily, weekly, monthly and annual deadlines to ensure that all business-related functions are processed on a timely and accurate manner. It is imperative that all stakeholders (campus and departmental staff) adhere to the established deadlines.

### **Daily:**

Post student enrollment/attendance – absences, withdrawals and entries

### **Weekly:**

Accounts Payable Check Cut-off	Every Thursday by 10 a.m.
P-Card and Travel Card Receipts	Every Tuesday by 4:00 p.m.
Supplemental Time Sheets	Every Monday by 4:00 p.m.

### **Monthly:**

Time Sheets – physical/electronic sign-off	by the 5 <sup>th</sup> workday of the following month.
Coach Driving Time Sheets	at the end of the applicable athletic season
Child Nutrition Monthly Lunch Claim	By the 10 <sup>th</sup> business day of the following month

### **Six-Week Periods:**

Pupil Attendance & Contact Hours (signed)	1 week after close of every six-week period
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### **Semi-Annually:**

February 5 <sup>th</sup>	Time & Effort Semi-Annual Certification Form (Fall)
August 5 <sup>th</sup>	Time & Effort Semi-Annual Certification Form (Spring)

### **Annually:**

September 1 <sup>st</sup>	Submit Principal Certification of No-Show Students
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## Cameron ISD

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September 15 <sup>th</sup>	Submit Stipend List – Assignments**
September 15 <sup>th</sup>	Submit a Conflict of Interest form (CIS) – only Superintendent and Board
June 10 <sup>th</sup>	Submit Proposed Campus and Department Budgets
July 1 <sup>st</sup>	PO Deadline for supplies & equipment (All Federal Funds)
April 30 <sup>th</sup>	PO Deadline for supplies & equipment (Fund 199)
June 10 <sup>th</sup>	PO Deadline for Summer School purchases
August 1 <sup>st</sup>	PO Deadline for services and travel/misc. expenses – All funds

### Donations and Gifts

Donations of cash, 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 Management Procedures**. Gift card donations shall be recorded on a **Gift Card Register form** and maintained in a safe until utilized by the appropriate individual(s).

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$5000.00 per asset threshold stated in Board Policy CFB]. In addition, the equipment shall be added to the district fixed asset tracking system.

All donations shall be approved by the Board of Trustees.



All donations for specified purposes shall be approved by the School Board. General donations shall only require the Superintendent's approval regardless of the donation amount.

Campus staff may utilize an external donor website (such as gofundme.com) to seek donations for the campus with written authorization from the employee's supervisor. Donor websites shall not be established by the campus for the personal benefit of a staff member or student. If a campus staff member or student establishes a personal donor webpage, the webpage link may be distributed via campus email to all staff and/or students with the written authorization from the Superintendent.

Student activity clubs and organizations may not utilize external donor websites to seek donations for their club or organization.

Donations, if any, received through the donor website shall be deposited in the appropriate depository account. All expenditures with the donated funds shall follow the established purchasing and payment procedures.

*Donation Form*  
*Gift Card Register*

### Field Trips

Requests for all field trips shall be submitted in writing to the campus principal at least 4 weeks prior to the trip. Out-of-state trips shall be approved by the School Board. Once a request has been approved, a purchase order shall be submitted for admission fees, meals, etc., if any. In addition, a **Field Trip Lunch Request form** shall be completed and submitted 10 days prior to the field trip to the Child Nutrition Director.

If a district-owned vehicle or school bus is requested, specific details regarding the destination, type of vehicle, departure and return times shall be submitted through the electronic approval path using the Cameron ISD website at least 14 days prior to the field trip. A certified bus driver shall transport students in a school bus.

**Best Practice for Insurance and Liability Purposes:** If the requestor will be driving a district-owned vehicle, he/she must be listed on the Authorized Driver List. Note: District employees shall complete an **Authorization to Drive a District Vehicle Form** to request authorization to drive a district-owned vehicle. The district shall conduct a driving record verification of all staff requesting to use a district-owned vehicle. The driving record shall meet the minimum guidelines set by the Texas Department of Public Safety. If the driving record meets the minimum guidelines, the staff member should be placed on the Authorized Driver List.



Educational field trips funded through federal grant funds must be pre-approved by the granting agency and/or the pass through entity (TEA), as appropriate. All requests shall be submitted to the Assistant Superintendent on a **Request for Specific Approval: Educational Field Trips Form** (located on TEA's website).

The Assistant Superintendent shall obtain the pre-approval from the appropriate entity. The purchase order, travel authorization and expenditure shall be approved with federal grant funds until a copy of the approval form has been received from the granting agency and/or pass-through entity. If an educational field trip expenditure is determined to be non-allowable, the expenditure(s) shall be reclassified to the general fund.

*Field Trip Lunch Request form*  
*TEA - Educational Field Trip Form*

## Fiscal Year

Cameron ISD's fiscal year begins on September 1<sup>st</sup> and ends on August 31<sup>st</sup>. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds. Invoices for these items shall be submitted to the Business Office by September 16<sup>th</sup> for processing and payment.

## Fixed Assets & Inventory

All fixed assets and inventory shall be tracked, maintained and disposed of in accordance with the **Fixed Assets & Inventory Procedures**.

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 Business Manager for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 663X, such as 6629, 6631 and 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.



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.

The loss or theft of inventory and fixed asset items should be reported immediately to Accounts Payable. Accounts Payable shall post the change(s) to the fixed assets tracking system.

Fixed assets may be disposed of on 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. The Director of Operations shall oversee the disposition of obsolete and surplus

assets and inventory. The proceeds of a surplus sale shall be submitted to the business department for recording audit purposes.

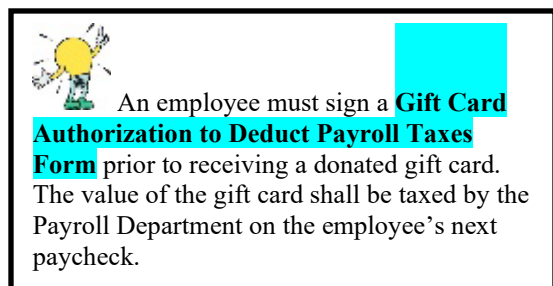
**No employee shall remove surplus or obsolete assets for personal use. Removal of assets or inventory without written authorization shall constitute theft of property. The employee shall be subject to disciplinary action, up to and including termination of employment.** If an asset purchased with a federal grant is scheduled for disposal, the federal grant process shall be coordinated with the Assistant Superintendent. Most federal grants contain specific disposal requirements of assets at the end of a grant period.

## *Fixed Assets & Inventory Procedures*

### **Gift Cards**

District funds may **not** be used to purchase gift cards. Faculty Funds are not district funds; therefore, these funds may be used to purchase a gift card for district staff.

Gift cards donated to the district by outside sources may be given to employees as a reward or incentive in accordance with the **Incentive and Awards Procedures**. Gift cards, in any amount, whether purchased by the district or donated to the district, are taxable to the employee and must be processed through the employee's paycheck [IRS Regulations].



### **Grants Management**

All state and federal grants shall be managed in accordance with the **State & Federal Grants Manual**. All federal grants expenditures shall comply with the federal regulations, i.e. EDGAR or 2 CFR 200. TEA-administered grants shall also meet the Grant Management guidelines established by TEA. Specifically, grant fund expenditures must meet the following guidelines:

- Reasonable and necessary
- Conform to limitations or exclusions and be allocable to the federal grant
- Be consistent with policies and procedures of the district regarding types or amount of cost items
- Be accorded consistent treatment with district's expenditures with non-federal grant funds
- Be determined in accordance with generally accepted accounting principles
- Not included as part of a cost sharing or matching requirement of another federally funded grant program
- Be adequately documented!!!!

The Assistant Superintendent shall be directly responsible for the management of all state and federal grants and shall review all grant purchases and expenditures.

On an annual basis, all staff paid from federal grant funds shall sign a job description. The job description must include the source of funds, job duties related to the federal grant program, and a statement regarding Executive Order 13513 which prohibits texting while driving a district owned vehicle or a personal vehicle on grant-related business. The Intent and Purpose as stated in the federal grant program guidelines of each grant may be used to determine the specific job duties of federally-funded positions. [Federal requirement]



All non-state or non-federal grant applications shall be submitted to the Assistant Superintendent for review and approval prior to submission. This requirement includes all grant applications to merchants, foundations, etc. The Superintendent shall approve all grant applications.

All grant funds will be budgeted, expensed and monitored through the district's finance system. All grant reimbursement requests shall be prepared and submitted by the business office after collaborating with the Assistant Superintendent.

Budget changes and/or amendment requests may require approval from the granting agency and/or pass-through entity. The Assistant Superintendent shall review and approve all budget amendments related to federal grant funds 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*

## Internal Controls

The EDGAR federal regulations [2 CFR 200.303] require grantees to implement internal controls for the administration of federal grants. Grantees must establish and maintain effective internal control over federal grants and provide reasonable assurance that they comply with all laws, regulations and requirements related to the grants they receive. Additionally, grantees must:

- Evaluate and monitor their own compliance with grant requirements.
- Quickly address any noncompliance identified, including any found in audit or monitoring findings.
- Take reasonable measures to protect sensitive or personally identifiable information (in accordance with laws regarding privacy and confidentiality).

The district has developed Internal Control Procedures that are embedded in operational procedures to ensure that adequate controls exist in the areas of purchasing, cash management, investments, payroll, personnel, fixed assets, and the other business areas included herein. The Business Division's primary goal is to protect the assets of the district and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.

## Incentives and Awards

"Incentive" for purposes of these guidelines refer to a "reward" for performing an activity, achieving a milestone, or some other form of recognition or appreciation.

### Source of Funding:

The purchase of incentive awards with district funds (as defined below) **and** incentive awards donated to the district by outside entities are governed by this procedure. All district-issued cash equivalent (gift cards) and property (with a value of \$25 and above) will be subject to federal employment taxes through payroll disbursements. Incentive awards presented to district employees directly by outside entities are not processed through payroll disbursements as the district is not making the award; therefore, these awards are not taxed by the district.

**District funds:** The General Fund (Fund 199/195) and the Campus Activity Fund (Fund 461) may be used only to purchase “allowable” staff and student incentives.

**Non-District funds:** Student Activity Funds and Hospitality Accounts (Fund 865) may be used to purchase any reasonable staff or student incentive. Although these funds belong to the respective student group or faculty, all purchases shall be approved by the student group treasurer, sponsor, and campus principal, as appropriate.

**State and Federal Grant Funds:** State and federal grant funds shall may be used to purchase only allowable awards and incentives. TEA’s Budgeting Costs Guidance Handbook defines allowable awards and incentives as noted below:

### Awards for Recognition and Incentives for Participation

Minimal-cost certificates, plaques, ribbons, small trophies, or instructional-related items to be used in the classroom (such as pens and pencils) **are acceptable** incentives for participation in program activities or awards for recognition.

The following items may be donated by others but **may not be purchased with state or federal grant funds**:

- Gifts or items that appear to be gifts
- Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, imprinted pens, and key chains
- “Door prizes,” movie tickets, gift certificates, passes to amusement parks, and so on
- Food of any kind (snacks, beverages, refreshments, meals, and so on)

### Meals for staff and students:

Meals provided to staff during meetings and professional development events are not considered an incentive or award and are not taxable. Meals may be provided to staff only during cloistered all day meetings (6 hours) or during a working lunch. These meals are not taxable as they would meet the IRS regulation that states: *Meals provided on the premises and for the convenience of the employer are not taxable*. The meeting and/or training agenda must be submitted as support for the expense.

Meals provided to staff while on a day trip as a chaperone with students are not taxable as we have interpreted that they are excluded from taxes under the IRS directly-related or associated tests.

Meals provided to staff for morale or goodwill, such as staff appreciation days, are generally taxable; however, since they are provided on an infrequent basis and they have a minimal value, they are not taxable. IRS Regulations state: *Infrequent meals of minimal value may be excludable [from taxes] as a de minimis fringe benefit*.

Meals provided to food service staff are not taxable as they meet the IRS guidelines which state: *Meals you furnish to a restaurant or other food service employee during, or immediately before or after, the employee's working hours are furnished for your convenience*. The district has elected to provide a meal to food service staff on a daily basis at no charge in accordance with Child Nutrition Program guidelines (TDA) which state: *CNPs have the option to charge or not*



# Cameron ISD

*charge nutrition program employees for meals if the employees are directly involved in the operation or administration of meal planning, preparation, and service.*

Note: Meals may be provided to students during school-sponsored events (academic or athletic) while the students are away from the school campus and for on-campus events such as Student of the Week events.

## Employee Achievement and Safety Awards

Employee achievement awards, such as length-of-service or safety shall be presented to an employee as part of a meaningful presentation, i.e. End-of-the-Year Employee Recognition & Retiree Event to comply with the IRS regulations. These awards, if compliant with the IRS, are not taxable.

Student incentives shall not violate the UIL Side-by-Side Rules, nor the FMNV federal and state guidelines.

**Cash prizes shall not be awarded to staff or students.**

## Staff Incentives

		District Funds	State or Federal	Non-District Funds
Staff Incentive Types	Description	Allowability	Funds	Allowability
Items defined as de minimus, value not to exceed \$25 per item	Flash drives, small trophies, ribbons, certificates, plaques, desk accessories or meal voucher for a specific food item(s), etc	Allowable	Not Allowable	Allowable
Gift Cards	Cards with a pre-set dollar limit to be spent as the recipient's discretion	Not Allowable	Not Allowable	Allowable
Gifts, or items that appear to be gifts	Birthday or other holiday gifts, flowers, candy, or gift cards for personal services.	Not Allowable	Not Allowable	Allowable
Food considered as a snack	Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snacks from the Food Service Dept.	Allowable	Not Allowable	Allowable
Food considered to be a meal as recognition such as Teacher	Pizza, hot dogs, hamburgers, tacos, or other food items that could be considered a meal.	Allowable	Not Allowable	Allowable
School spirit items, not to exceed \$20 per item	T-shirts, caps, fitness bottles, towels, clocks, sport cups.	Allowable	Not Allowable	Allowable
Electronics	Laptop computers, printers, digital cameras, DVD players, iPod, iPad, phones or calculators	Not Allowable	Not Allowable	Allowable

## Student Incentives

		District Funds	State or Federal	Non-District Funds
Student Incentive Types	Description	Allowability	Funds	Allowability
Items defined as de minimus, value not to exceed \$20 per item	Flash drives, small trophies, ribbons, certificates, plaques, desk accessories or meal voucher for a specific food item(s), etc	Allowable	Not Allowable	Allowable
Gift Cards for participation or recognition (such as perfect	Cards with a pre-set dollar limit to be spent at the recipients's discretion - not to exceed a \$10 value	Allowable	Not Allowable	Allowable
Food considered as a snack	Pizza, Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snacks from the Food Service Dept.	Allowable	Not Allowable	Allowable
Food considered to be a meal as an incentive award, such as Student of	Pizza, hot dogs, hamburgers, tacos, or other food items that could be considered a meal.	Allowable	Not Allowable	Allowable
School spirit items, not to exceed \$20 per item	T-shirts, caps, fitness bottles, towels, clocks, sport cups.	Allowable	Not Allowable	Allowable
Electronics	Laptop computers, printers, digital cameras, DVD players, iPod, iPad, phones or calculators	Not Allowable	Not Allowable	Allowable



## 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.

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 directly receives an invoice and/or packing list and neglects to submit on a timely basis, he/she may be held personally liable for the penalty and interest charges, if any.**



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 seven (7) days of receipt of the invoice.

The Business office issues invoices for reimbursement requests from outside entities as needed. All requests for reimbursements shall be submitted by the requestor to the Finance/Payroll Coordinator with the supporting documentation. The invoices will be posted a receivable and tracked so that funds are collected on a timely basis.

## Long Distance Calls

The district does not require the use of a Long Distance Call Log for *every* long distance call due to the increasing number of long distance calls to staff and parent cell phones with an area code other than 254. However, staff is encouraged to submit a Long Distance Call Log for unusual long distance calls such as excessively long, out-of-the-country or frequency of call. The log should aid the business office in reconciling the monthly invoices and provide a heads-up on potentially questionable long distance calls.

Accounts Payable 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 seven (7) business days.

Personal long distance calls are strongly discouraged. A request for reimbursement may 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 seven (7) business days of receipt of the request for reimbursement.

All telephone sets in the district are long-distance capable and operate using a Voice Over IP system (VOIP). The Director of Technology shall approve all phone bills, including long distance bills to ensure compliance with service agreements and any e-Rate discounts.

## On-Line Purchasing

Since external vendor on-line purchasing systems generally do not have internal controls which include verification of available budgeted funds, use of on-line purchasing will be limited to authorized users. The principal's secretary, principal, Assistant Superintendent, Superintendent, Superintendent's Secretary, Directors, and the Accounts Payable/Purchasing Specialist are the only authorized users at this time. Additional on-line users shall be added as needed. Training for this type of purchasing will occur on an as-needed basis.

Prior to releasing on-line purchasing requests, a purchase order must be approved by the business office.

## Payroll Procedures

The **Employee Handbook** has been compiled to assist district staff in understanding federal and state laws that impact payroll disbursements. The handbook also includes district policies and procedures.

In accordance with the Fair Labor Standards Act (FLSA), all employees have been designated as either “exempt” or “nonexempt” for payroll purposes. Staff designated as exempt, shall be exempt from the FLSA requirements of minimum wage, overtime and recordkeeping.

Exempt employees are not required to “clock-in” or “clock-out” on a daily basis. However, all exempt employees shall be required to submit all absences from work via the Frontline absence tracking system.

Every non-exempt employee shall “clock-in” and “clock-out” daily through the Time Clock Plus Timekeeping System. Failure to clock-in or out may result in non-payment of unverified work time.



All employees shall review and submit their respective timekeeping records monthly. All administrative supervisors shall sign-off and submit the timekeeping records for their respective paraprofessional and support employees monthly.

All corrections to “punch times” in the timekeeping system should be submitted by the respective employee and approved by the administrative supervisor.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime work hours (defined as work hours in excess of 40 in a workweek) shall be pre-approved by the immediate campus or department supervisor. All overtime work hours shall be compensated via paid time. Prior approval shall be obtained from the supervisor. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization,

shall be subject to disciplinary action, including termination for failure to follow administrative directives.

All staff wishing to travel away from work shall obtain prior approval from their respective supervisor.



All employees shall submit absences through the Frontline system 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.

**Supplemental Payment forms** shall be generated by the campus, approved by the campus administrator and submitted to the payroll office **in accordance with the monthly payroll period cutoffs**. The supplemental payments will be processed on 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 twice per year (January and June). 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 Assistant Superintendent. The Assistant Superintendent 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.

*Supplemental Payment Form*

*Time & Effort Semi-Annual Certification form*

## Petty Cash Accounts

Each campus and the district business office are authorized to manage a petty cash account. The campus petty cash checks shall be issued to the appropriate campus or department administrator. Petty cash accounts are provided for convenience when minor emergencies arise unexpectedly.



The maximum authorized single expense is \$100. Exceptions, if any, to the maximum spend 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) that will be utilized to pay for the petty cash expenditures. Petty cash purchases may be made from any district funds and must be supported by a **Purchase Requisition Form**.

Petty cash purchases shall not be made with federal grant funds. Non-allowable purchases, if any, shall be reclassified to the general fund.

Petty cash requests for reimbursement shall be submitted by campuses to the business office as needed to replenish the cash balance. The **Purchase Requisition Form** shall list all petty cash expenditures and include the detailed receipt for each

purchase. At all times, the petty cash account shall be balanced – the sum of the disbursed cash, purchase receipts and/or cash shall equal the authorized amount.

The following campuses and departments shall be authorized to manage a petty cash account:

- Business Office - \$200
- Elementary campuses - \$200
- Secondary campuses - \$200

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. The chart below illustrates a balanced \$120 petty cash account.



*Petty Cash Voucher*

*Petty Cash Reimbursement Request Form*

## Public Notices

To the extent a law requiring or authorizing the publication of a notice in a newspaper by the District or its representative does not specify the manner of publication, including the number of times that the notice is required to be published and the period during which the notice is required to be published, the District shall follow Government Code Chapter 2051, Subchapter C. Gov't Code 2051.042 [Board Policy GC Legal].

- A notice must be published in a newspaper issued at least one day before the occurrence of the event to which the notice refers.
- The notice shall be published in at least one issue of a newspaper.
- The newspaper in which a notice is published must:
  1. Devote not less than 25 percent of its total column lineage to general interest items;
  2. Be published at least once each week;
  3. Be entered as second-class postal matter in the county where published; and
  4. Have been published regularly and continuously for at least 12 months before the governmental entity or representative publishes notice. A weekly newspaper has been published regularly and continuously if the newspaper omits not more than two issues in the 12-month period.

A notice shall be published in a newspaper that is published in the District and that will publish the notice at or below the legal rate. The legal rate for publication of a notice in a newspaper is the newspaper's lowest published rate for classified advertising.

If no newspaper published in the District will publish the notice at or below the legal rate, the District shall publish the notice in a newspaper that is published in the county in which the District is located and will charge the legal rate or a lower rate.

If no newspaper published in the county in which the District is located will publish the notice at or below the legal rate, the District shall post the notice at the door of the county courthouse of the county in which the District is located. Gov't Code 2051.045, .048

The legally-required publications that must be published in a newspaper include the following: [Note. Other publications are required to be posted on the district's website.]

1. Annual financial statement – not later than the 150<sup>th</sup> day after the date the fiscal year ends (Local Govt Code 140.006 (c), (d). [Board Policy CFA Legal]
2. Notice of Public Hearing to discuss Schools FIRST (financial management report) – once a week for 2 weeks prior to holding the public meeting. [Board Policy CFA Legal]
3. Notice of Public Meeting on Budget – notice shall be published not earlier than the 30<sup>th</sup> day or later than the 10<sup>th</sup> day before the date of the hearing. [Board Policy CE Legal]
4. Posting of the dates that PSAT/NMSQT tests will be administered – A district that does not have a website shall public a notice in a newspaper at the same time and with the same frequency with which the information is provided to a student who attends a district school.
5. Districts assigned with certain accreditation statuses (warned, probation and revoked) – In addition to posting on the district's website, shall publish in a newspaper in the district for 3 consecutive days. [Board Policy AIA Legal]
6. Purchase or Use of Real Property Contract – publish a notice of intent not less than 60 days before the date set to approve execution of the proposed contract. [Board Policy CHG]
7. Notice of Public Hearing on TAPR – the notice must be published in a newspaper in the district.
8. Notice of Bids and Proposals – once a week for at least 2 weeks before the deadline to receive bids, proposals, or responses to a request for qualifications. [TEC 44.031 & Board Policy CH & CV Legal]

Notwithstanding any other law, a district shall submit only in electronic format all reports required to be submitted to TEA under the Education Code. *Education Code 7.060(c)* [Board Policy BR Legal]



All legally-required notices shall be budgeted in object code 6491 and reported to the Board in conjunction with the adoption of the annual budget as a comparison to the prior fiscal year.

## Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, an annual purchasing deadline will be set to ensure timely ordering and receipt of goods and services.



The purchasing deadline for **supplies and equipment** shall be **April 30th**. Summer school needs should be anticipated and ordered prior to **June 5th**. Receipts and reimbursement requests for **services and travel** should be submitted by **August 1<sup>st</sup>**.

At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.

The purchasing deadline for supplies through a federal grant that is nearing the termination of the grant shall be **at least 30 days prior to the end of the grant period** to ensure that there are no residual supplies at the end of the grant period. If residual supplies are in excess of a \$5,000 aggregate value, the granting agency and/or pass-through entity must be notified to obtain disposition approval and instructions. [Federal regulation.]

## 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.



The 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 food and non-food items are utilized for faculty, site-based meetings, etc., the expense shall be coded 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 [lunch] may be allowable on a limited basis if the meal meets the “working lunch” or “light lunch” exceptions as described

in [TEA's Budgeting Costs Guidance Handbook](#), EDGAR and the district's procedures. All federally-funded meals must be reasonable and necessary and shall not exceed \$20 per meal per person. [Federal limit]

## Purchase Requisition and Order Forms

All purchases of goods and services shall be in accordance with the **Purchasing Procedures**. The procedures contain guidance related to the competitive procurement requirements in federal regulations (2 CFR 200 – EDGAR), state laws/rules and local board policy.

A finance system (Ascender) generated purchase order is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the Ascender Purchasing System by the requesting campus or department and submitted to the business office for approval of a purchase order. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. 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.texas.gov](http://www.tea.texas.gov)

After the requisitions pass all electronic 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.** A system requisition cannot be used to place an order. All purchase orders are mailed, emailed or faxed to vendors by the respective department heads or campus personnel.

According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Stakeholders have an option to prepare a **Purchase Requisition Form** and submit to the campus or department bookkeeper to enter in the purchasing system.

## Purchase Card

The purchasing card is a credit card issued through UMB's Commercial Card Program. Purchasing cards are available for select professional staff and paraprofessional staff subject to administrative approval and execution of an **P-Card Employee Agreement**. The P-Card may be used to purchase supplies subject to the terms described in the **P-Card Program Manual**.



The P-Cards may be used to purchase supplies subject to the purchase order limits approved through the Ascender finance system.

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 purchase order for audit purposes.

All credit receipts (detailed, itemized) shall be submitted to the business office **within seven (7) business days of the purchase** to ensure prompt payment to the vendor. 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.

# Cameron ISD

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All district employees that have been authorized to utilize a P-Card for purchases shall sign a **P-Card Employee Agreement**. Violations of the P-Card User Agreement may result in disciplinary action, up to and including employment termination.

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 Assistant Superintendent 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).

Each employee that is entrusted with credit cards shall properly secure the cards when not in use. Annual training related to credit cards shall include: 1) allowable purchases; submission of detailed receipts; transaction limits; security of the credit card; and return of the credit card upon completion of the approved purchase and/or employment with the district, as appropriate.

The **P-Card Program Manual** describes the program and its policies and procedures. Failure to comply with the P-Card Program Manual policies and procedures may result in revocation of charging privileges, personal liability for inappropriate expenditures, and disciplinary action including termination of employment.

*P-Card Program Manual*  
*P-Card Employee Agreement Form*  
*Sales Tax Exemption form*

## Purchasing Laws & Regulations

All purchases of goods and services shall be in accordance with the **Purchasing Procedures**. The procedures contain guidance related to the competitive procurement requirements in federal regulations (2 CFR 200 – EDGAR), state laws/rules and local board policy. **When a conflict arises between federal regulations, state law and local policy, the strictest rules shall apply.**



**When a conflict arises between federal regulations, state law and local policy, the strictest rules shall apply.**

The Cameron ISD **Purchasing Levels and Requirements Flowchart** shall be used to determine whether competitive procurement is required for a federal, state or locally funded purchase.



# Cameron ISD

Cameron ISD Purchasing Levels and Requirements					
Purchase Commitment Amount	Support Required	Additional Forms	RFP/RFQ	Board Approval	Advertising
<b>Purchases with State and Local Funds</b>					
For purchases less than \$3,000.00	1 Quote	Not Required	Not Required	Not Required *Is required in the aggregate of \$50K	Not Required
For purchases of \$3000.00 to \$24,999.99	3 Quotes	Not Required	Not Required	Not Required *Is required in the aggregate of \$50K	Not Required
For purchases of \$25,000.00 to \$49,999.99	3 Quotes	Not Required	Not Required	Agenda Item Required	Not Required
For purchases over \$50,000.00	Formal Bids (Education Code 44.031)	Bid or Proposal Tabulation or Score Card	Required	Agenda Item Required	Required *two (2) consecutive weeks
Sole Source Purchase \$25,000.01 and over (Below \$25,000 no agenda item)	1 Quote	Sole Source Affidavit	Not Required	Agenda Item Required	Not Required
Purchasing Cooperative	1 Quote	Not Required	Not Required	Not Required	Not Required
<b>Purchases with Federal Grant Funds</b>					
For purchases less than \$3,000.00 (Micro-purchase/Fed Funds)	1 Quote	Not Required	Not Required	Not Required *Is required in the aggregate of \$50K	Not Required
For purchases of \$3000.00 to \$24,999.99 (small purchase/ Fed Funds)	3 Quotes (This includes Co-Op/ Catalog Purchases)	Not Required	Not Required	Not Required *Is required in the aggregate of \$50K	Not Required
For purchases of \$25,000.00 to \$49,999.99 (small purchase/ Fed Funds)	3 Quotes (This includes Co-Op/ Catalog Purchases)	Not Required	Not Required	Agenda Item Required	Not Required
For purchases over \$50,000.00 (small purchase/ Fed Funds) Competitive Procurement/Texas	Formal Bids (Education Code 44.031)	Bid or Proposal Tabulation or Score Card	Required	Agenda Item Required	Required *two (2) consecutive weeks
Sole Source Purchase \$25,000.01 and over (Below \$25,000 no agenda item)	1 Quote	Sole Source Affidavit	Not Required	Agenda Item Required	Not Required

## Federal Regulations

The **Purchasing Procedures** contain guidance related to the competitive procurement requirements in federal regulations (2 CFR 200 – EDGAR), state laws/rules and local board policy.

As of July 1, 2018, the district shall comply with the Procurement Standards as stated in 2 CFR 200, also known as the Education Department General Administrative Regulations (EDGAR). An overview of the procurement methods that apply to federal grant funds is summarized below:

- Micro-purchase – Most frequent method used due to the purchase of goods and/or services that are less than \$3,000 in the aggregate. These purchases shall be spread among qualified vendors, as appropriate.
- Small purchase – Purchase of goods and services ranging from \$3000 to \$24,999.99. Three (3) quotes are required for these purchases. Due to a more restrictive state law, the Small Purchases shall be limited to \$49,999. The state procurement laws will govern purchases from \$50,000 to \$249,999.
- Single Acquisition Threshold – Purchase of goods or services over \$250,000 through the use of sealed bids or proposals. The federal regulations for competitive procurement shall be used to procure goods and services under this purchasing method.
- Noncompetitive proposals – Shall be used for purchases from a sole source vendor or a grant agency approved non-competitive vendor, such as Education Service Centers.

### State Law

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.

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. The vendor shall provide written confirmation of their sole source status to the business office for audit purposes. Sole source purchases with federal grant funds shall meet one of the five (5) reasons as described in the EDGAR regulations, as appropriate. The [Request for Noncompetitive Procurement \(Sole-Source\) Approval](#) form should be completed by the Assistant Superintendent prior to approval of a sole source purchase to document the reason for the sole source purchase. A copy of the approval form shall be attached to the purchase order 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. The district may utilize a Cooperative Purchasing Program to purchase school buses.

## **Professional Services**

The services of an architect, attorney, certified public accountant, engineer, or fiscal agent. A 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. Professional and contracted services with federal grant funds shall be subject to the EDGAR and TEA contract provisions and in accordance with the **Contract Management Procedures**.

## **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 82<sup>nd</sup> 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.

Change orders permitted by law shall be approved by the Board or its designee prior to any changes being made in the approved plans or actual construction of a facility.

## Receiving of Goods - Decentralized

The district utilizes a decentralized receiving system – all goods may be delivered to the addressed location or to the administration building. A copy of every purchase order for goods (supplies/equipment) will be forwarded to Accounts Payable. Upon receipt of goods, the employee shall promptly verify that the order was received complete and in good condition. The employee shall forward the receiving report, packing list and invoice to Accounts Payable within 3 days of receipt of the goods. Payment shall not be made to the vendor until the goods are verified as received in good condition by the receiving clerk.

All orders will be delivered to the respective campus or department for verification of receipt of items ordered. Discrepancies, if any, should be reported to Accounts Payable. 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 receipts or written confirmation of receipt to Accounts Payable.

At times, goods may be shipped to the warehouse due to the size/weight of the goods. In the event that goods are delivered to the warehouse, the Custodial Supervisor shall sign for the goods and notify Accounts Payable by providing a copy of the receiving report within 2 days of receipt of the goods.

The Custodial Supervisor shall make arrangements for delivery of the goods to the appropriate campus or department.

The department head or campus personnel shall resolve all receiving discrepancies such as damaged goods, shortage of goods, etc. directly with the vendor. Accounts Payable shall be notified if any goods are returned to a vendor for exchange or credit.

Accounts Payable shall work to review Aged Purchase Orders on at least a monthly basis. An Aged Purchase Order shall be defined as a purchase order that has not been filled by the vendor within 30 days.

## Rental of facilities

The Superintendent's Secretary shall execute all **Facility Rental Agreements**. The Superintendent's Secretary shall coordinate with the campus principals if a campus facility is requested for use. A copy of all rental agreements with charges shall be forwarded to the Superintendent's Secretary to oversee the collection of funds.

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 through the business office.

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 a minimum of \$40 depending upon the length of the rental [unless waived].

Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed.

**The district may rent or lease district facilities to private individuals.**

*Rental Agreement*

## Returned Checks

The district shall reserve the right to reject future checks from makers of returned checks.

Upon receipt of returned checks, the Business Manager shall adjust the cash balance of the appropriate account(s). In addition, the maker of the check shall be notified to make payment to the district within seven (7) business days.

## Sale of Personal Property – Surplus

All supplies and equipment which are deemed to be surplus [not of any use to the district], will be recommended to the Superintendent for sale via a Surplus Sale. The Director of Operations shall oversee surplus sales. At least one surplus sale may be scheduled per year.

Surplus sales shall be advertised in a local newspaper and/or district website. Items may 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.

Additional information is available under the Fixed Assets topic.

## Sales Tax Exemption Form

The [Sales Tax Exemption form](#) shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the business office. 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 not be authorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase. The purchaser shall reimburse the sales tax immediately upon submission of the sales receipt.



**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 expenses shall be in accordance with the **Travel Guidelines**. All travel requests shall be submitted at least four (4) weeks prior to the travel event (meeting, conference, workshop, athletic event, etc.). The only exception will be post district competitions. Those requests will be submitted as soon as event details become available. The travel request will be forwarded to the appropriate administrator for electronic approval. The final approval will rest with the Superintendent.

Out-of-state travel funded through federal grant funds must be pre-approved by the granting agency and/or the pass through entity (TEA), as appropriate. All requests shall be submitted to the Assistant Superintendent on a **Request for Specific Approval: Out-of-State Travel Form** (located on TEA's website). The Assistant Superintendent shall obtain pre-approval from the appropriate entity. The purchase order, travel authorization or expenditure shall not be approved with federal grant funds until a copy of the approval form has been received from the granting agency and/or pass-through entity.



The documentation for travel expenses is a 2-part process:

- 1) Purchasing system (Ascender) requisitions
- 2) Travel Reimbursement Form

The **Event Travel Arrangements Form** acts as an estimate of travel expenses and request for advancement of estimated travel expenses. The same form acts as the certification of the employee's actual travel expenses. The Internal Revenue Service (IRS) requires a settlement of advanced business expenses. 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, mileage, and airline are limited to the rates and amounts stated in the GSA per diems. Refer to the Cameron ISD Travel Guidelines for Employees for current policies, procedures and reimbursement rates.

**Part 1.** A purchase Order shall be utilized by campus and department staff to request travel funds for student and staff travel expenses such as registration, meals, transportation, lodging, etc. The staff meal and mileage rates shall be in accordance with the GSA Schedule at: [www.gsa.gov](http://www.gsa.gov).

**Part 2.** The estimated travel expenditures shall be entered into the Ascender requisition system. Funds must be available for all estimated expenditures. Typically, several requisitions shall be entered to encumber funds for lodging, registration, transportation and other expenses. For example, the requisitions may include the following vendors: 1) registration fee vendor; 2) UMB P-card; and 3) airline (flights). After approval of the requisition(s), the traveler may be issued a P-Card that is preloaded with the estimated lodging and transportation (taxi, shuttle, etc.) travel expenditures for the approved travel dates. **Refer to the Travel Guidelines for specific allowable and unallowable expenses.**

**Part 3.** The Travel Reimbursement form shall be submitted within seven (7) business days after the return of the traveler. All actual travel expenses shall be recorded on the reimbursement form, with receipts for all expenses including mileage and meals. If travel funds were advanced via a check, all travel monies due to the district shall be submitted with the Travel Reimbursement Form. All monies due to the traveler will be paid upon approval of the immediate supervisor and availability of budgeted funds.

The state travel guidelines of the General Services Administration (GSA) travel per diems shall be used to ensure compliance with state and federal regulations as they relate to allowable travel expenditures. 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 guidance from the Assistant Superintendent for clarification related to grant restrictions, as appropriate.

*Travel Reimbursement Form*

# Cameron ISD

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*Cameron ISD Travel Guidelines for Employees*  
*P-Card Program Guidelines*  
*Request for Specific Approval: Out-of-State Travel Form*

## Vendors

The addition, deletion and update of vendors shall be in accordance with the **Vendor Management Procedures**. The district shall ensure that all vendors are capable of providing the intended goods or services.

The district participates in several cooperative purchasing programs. A list of these programs is 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)**.

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.

Vendor Conflict of Interest Questionnaire  
Local Government Officer Conflicts Disclosure Statement

## Appendix