



LACKLAND
Independent School District

Fiscal Manual

(Fiscal Guide for District Staff)

2018-2019

LACKLAND 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.

Handbook/Manual	School Year	Revision Date
Fiscal Manual	2018-2019	August 2018

Approved by: Signature on file
Dr. Burnie L. Roper, Superintendent

9/13/2018
Date

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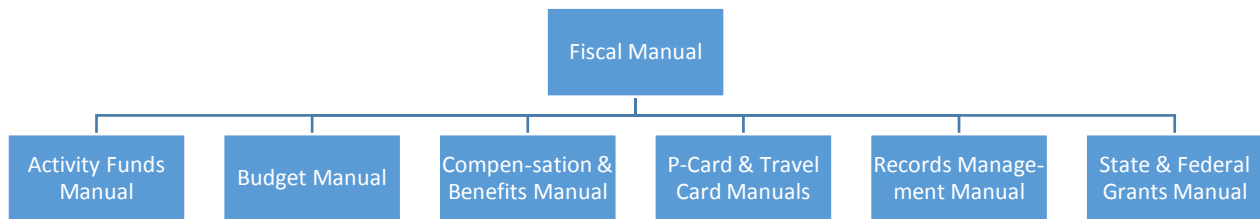
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Introduction

This Fiscal Manual has been prepared to provide general information about several Lackland 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:

Rebecca Estrada	Chief Financial Officer	Extension 5005
Michelle Arriaga	Finance/Payroll Coordinator	Extension 5008
Donna Sandoval	Finance/Payroll Specialist	Extension 5006

The Business Department works in collaboration with the Human Resources/Benefits Department to ensure that adequate segregation of duties exist between the overlapping functions. The HR/Business team includes the following:

Yolanda Jackson	HR/Benefits Coordinator*	Extension 5002
Jame Douglas	Administrative Support Secretary**	Extension 5000

*Also serves as the Administrative Assistant to the Superintendent and Board of Trustees.

**Also serves as the Receiving Clerk and purchasing assistant.

Business Office Mission Statement

The Mission of the Lackland Independent School District Business Department is to provide support to all District students, staff, parents, and the Lackland Air Force Base Community and to ensure that all business operations are supportive of the instructional goals and objectives of the district in the attainment of the campus performance objectives (Student Achievement Indicators).

Accounting Code Structure

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

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

The Code Structure

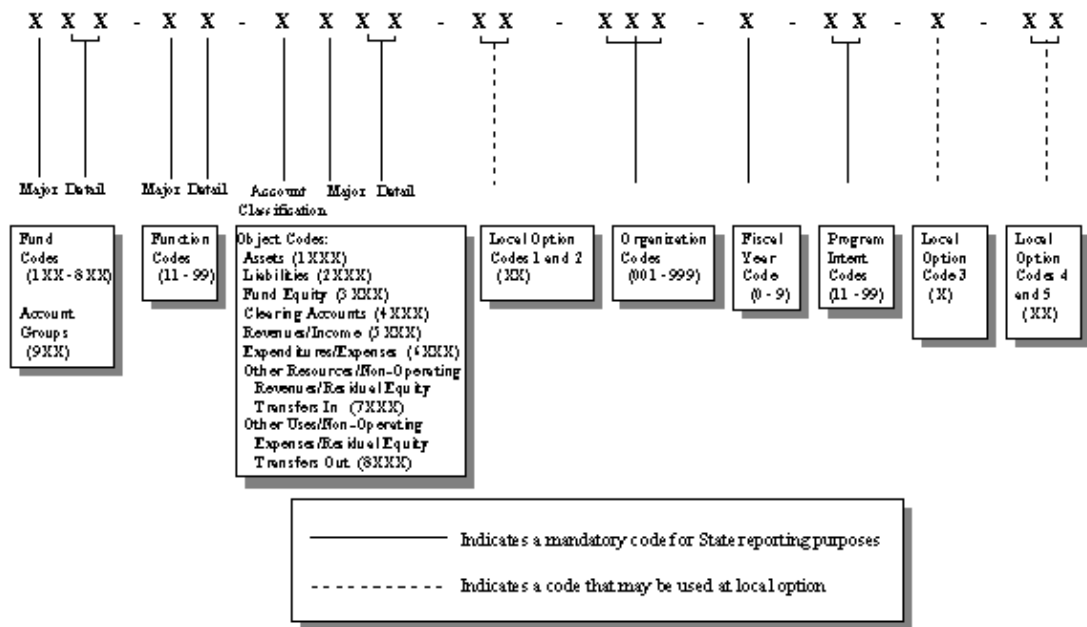


Exhibit #29 (FAR: 1.4.1 Overview of Account Codes)

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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:

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

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

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The Lackland ISD Chart of Accounts is illustrated below:

Lackland ISD - Chart of Accounts XXX-XX-XXXX-XX-XXX-X-XX-XXX 1 2 3 4 5 6 7 8			
Funds (#1)	Objects (#3):	Sub-Objects (#4):	
100 General Fund	6100 Payroll Costs	Subjects:	
195 Dept. of Defense Supplemental	6112 Salaries for Substitute Teachers	31 English/Language Arts	
199 General Fund	6118 Salaries, Professional, Extra Duty (6119)	32 Math	
200-400 Special Revenue Funds	6119 Salaries, Teachers & Professional Personnel	33 Science	
204 ESSA, Title IV, Safe & Drug Free Schools	6121 Extra Duty Pay, Overtime, Support Personnel	34 Social Studies	
211 ESSA, Title I, Part A	6122 Salaries, Support Staff Substitutes	35 Journalism	
240 Food Service Fund	6129 Salaries, Paraprofessional & Support Staff	36 Spanish	
288 ESSA, Title IV, Part A (F289 PEIMS)	6139 Employee Allowances	PE & Arts:	
289 DODEA, Grants	6141 Social Security/Medicare	41 Art	
397 Advanced Placement Incentives	6142 Group Health Insurance	42 Music	
410 Instructional Materials Allotment (Textbooks)	6143 Workers Compensation	43 PE & Health	
429 PK Grants	6144 TRS On-Behalf Payments	44 Theatre Arts	
461 Campus Activity Fund	6145 Unemployment Compensation	45 Band	
494 Robotics Donations	6146 Teacher Retirement/TRS Care	Other:	
498 USAA Donations	6149 Employee Benefits - Leave Buy Back	51 Success For All Reading (SFA)	
600 Capital Projects Funds	6200 Professional & Contracted Services	Organizations (#5):	
682 Dept. of Education Building Projects, 8008 Grant	6211 Legal Services	001 Stacey Jr/Sr High	
693 Dept. of Education Building Projects, 8007 Formula	6212 Audit Services	101 Lackland Elementary	
695 Dept. of Defense, Construction Grant	6219 Professional Services (Govt Cd 2254.002)	699 Summer School	
699 Capital Projects Fund - Local Projects	6221 Staff Tuition & Fees (Higher Education)	701 Superintendent	
860 Agency Funds	6223 Student Tuition - Other than Public Schools	702 School Board	
863 Payroll Clearing Fund	6239 Education Service Center Services	748 Wellness Program/SHAC	
864 Accounts Payable Clearing Fund	6249 Contracted Maintenance & Repair	749 Human Resources	
865 Student Activity Accounts (Clubs and Organizations)	6259 Utilities	750 Business Office	
900 Capital Assets and Long Term Debt	6269 Rentals - Operating Leases (Copiers, equipment, etc)	993 Custodial	
901 Fixed Assets Fund	6291 Consultants (Best Practices, Improvement)	994 Food Service	
902 Long Term Debt Fund	6299 Miscellaneous Contracted Services	995 Executive Director of C & I	
Functions (#2):	6300 Supplies & Materials	996 Technology Dept.	
Instruction and Instructional-Related Services	6311 Gasoline & Other Fuels	997 Operations/Main/Transp.	
11 Instruction	6319 Vehicle Supplies	999 Districtwide (Unallocated)	
12 Instructional Resources & Media Svs	6321 Textbooks - purchased by district	Program Intent Codes (#7):	
13 Curriculum Development & Instructional Staff Dev.	6329 Reading materials, library books, subscriptions	11 Basic Educational Services	
Instructional and School Leadership	6339 Testing materials	Enhanced Program Services	
21 Instructional Administration	6341 Food (CNP Only)	21 Gifted and Talented	
23 Campus Leadership	6342 Non-Food Supplies (CNP Only)	22 Career & Technology	
Support Services - Student	6344 USDA Commodities (CNP Only)	23 Services to Students w/ Disabilities	
31 Counseling Services	6398 Equipment, (Taggable > \$1,000)***NEW**	25 Bilingual and Special Language Programs	
32 Social Work Services	6399 Supplies & Non-Taggable Equipment	State Compensatory Education	
33 Health Services	6400 Other Operating Costs & Travel	24 State Compensatory Education (SCE)	
34 Student Transportation	6411 Travel, Staff	28 Disciplinary AEP - Basic Services	
35 Food Services	6412 Travel, Student	High School Allotment	
36 Cocurricular/Extracurricular Activities	6413 Stipends, Non-employees	31 High School Allotment	
Other Functions	6419 Travel, Non-employees (parents, board, etc)	Pre-Kindergarten	
41 General Administration	6429 Insurance Costs	32 Pre-Kindergarten	
51 Plant Maintenance & Operations	6491 Stationery-Required Public Notices***NEW***	33 PK, Special Education	
52 Security & Monitoring Services	6499 Misc. Expenses: Awards, Fees, etc.	34 PK, State Compensatory Education	
53 Data Processing Services	6600 Capital Outlay and Equipment	35 PK, Bilingual/ESL	
61 Community Services	6629 Facilities and Construction	Other:	
81 Facilities, Acquisition, and Construction	6631 Vehicles, Unit Cost > \$5000	91 Athletics	
93 Payments to Fiscal Agent of SSA, Sp Ed, Co-Op	6639 Furniture, Equipment, Software, Unit Cost >\$5000	98 Unallocated	
95 Payments to JVAEP	6641 Vehicles, Unit Cost \$1,000 - \$4999	99 Miscellaneous, Undistributed	
	6669 Library Books, Unit Cost > \$5000		

Activity Funds – Overview

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

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

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

The district has made the determination that all Student Activity Funds will be accounted for in Fund 865. This shall include all student organizations and clubs that meet the definition of a bona fide club or chapter, i.e. have elected officers and/or by-laws. The Student Activity Accounts are not district funds, but rather trust funds in the care of the district.

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 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 (non-cash) 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

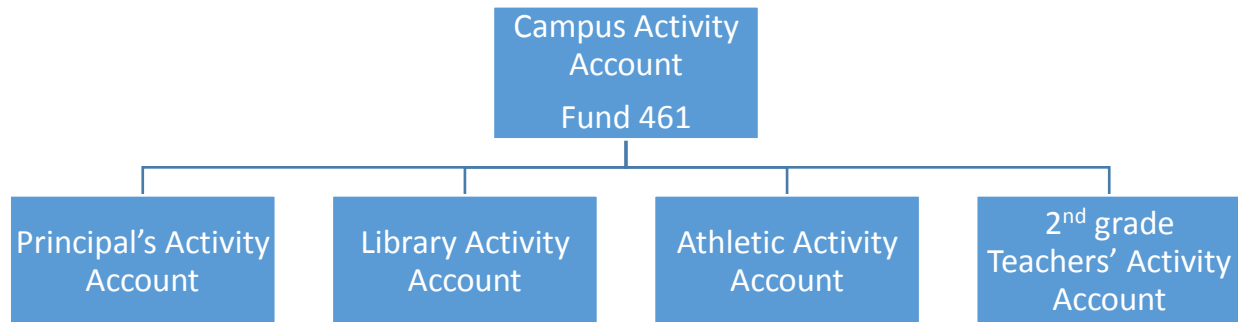
- a. Alcohol, tobacco or other controlled substance
- b. Payments of wages to district employees
- c. Individual gifts to a specific student or staff member (exceptions may apply to student organization funds)
- d. Donations to a person or outside organization (exceptions may apply to student organization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



The district's [Incentive and Award Procedures](#) provide additional guidance regarding allowable and non-allowable expenditures with district and activity 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 as 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 to the district's business office on a daily basis. A **Cash Transfer form** shall be used to submit funds collected to the business office. Refer to **Cash Management Procedures** for detailed processes. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts].

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

Campus activity funds shall be primarily used to benefit students and the district in accordance with School Board Policy. [School Board Policy CFD Local] Typical uses include field trip fees, staff or student awards/incentives, faculty luncheons, refreshments for staff meetings, etc.] These funds are district funds; therefore, the funds shall not be used for “gifts” to students and/or staff, 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)

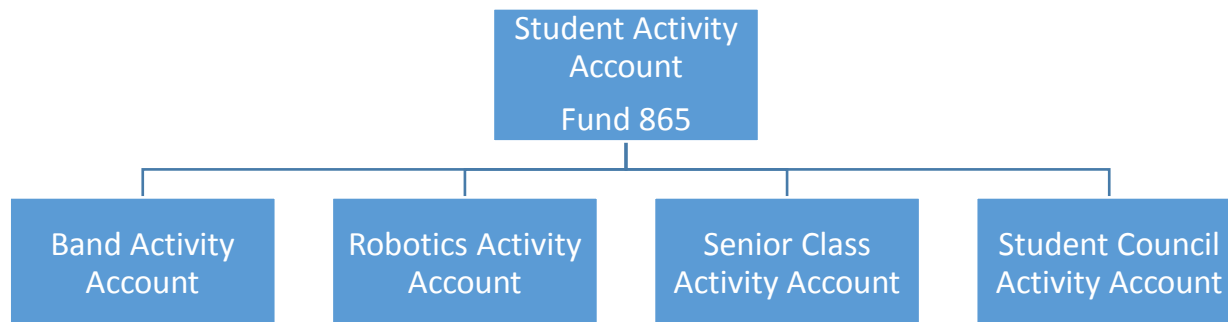
Student and Faculty activity funds (**Fund 865**) are held in a trustee capacity by the district and they consist of funds that are the property of students or others. These funds are not district or campus funds, but rather trust funds belonging to the students and/or faculty. The funds may be used 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

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member, i.e. teacher or other staff member. The campus principal shall ensure that annual election of student officers are conducted each school year and a list of the officers submitted to the business department. There may be multiple sub-accounts within the Student Activity Fund as illustrated below:



Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's business office on a daily basis. A **Cash Transfer form** shall be used to submit funds collected to the business office. Refer to the **Cash Management Procedures**. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts] or on the **Fundraising Collections Record form** (refer to Fundraising Documentation Forms). An **Activity Account Collections Record form** shall be used for all non-reimbursable sales that are less than \$5.00 per transaction. Examples of these fundraisers may include: candy sales, ice cream, flowers, etc.

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

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 principal 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 Director of Operations (including food service) 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 meals are served. A list of the six (6) days shall be submitted by each campus principal to the Director of Operations & Business department by September 15th of each year. [Note. The penalty of violating the USDA/TDA guidelines may result in the loss of Child Nutrition Program (CNP) funds for the day of the violation.] The exempt fundraiser days shall be incorporated into district's Wellness Policy.

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

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 an approved constitution, by-laws and elected officers. The principal shall submit a list of all clubs and organizations with the elected officers to the business office on an annual basis no later than September 15th. A **Request to Open/Close a New Activity Account** shall be submitted by the principal when the need arises. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training will be scheduled to assist the organization sponsors in managing their respective student activity account(s). Every sponsor should complete and submit a **Sponsor Responsibility Affidavit form** to the principal every school year before any activity fund transactions occur.

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 principal as part of the closeout procedures, shall collect all club records for storage on the campus for one (1) fiscal year, then at the Records Center for the rest of the archival period of time. New receipt books should be issued to staff members for each fiscal year.

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).

Additional information is available in the Activity Account Manual posted on the district's business webpage: <http://www.lacklandisd.net/education/components/scrapbook/default.php?sectiondetailid=6283&>

Activity Account Daily Collections Report

[Authorization to Conduct a Fund Raiser](#)

Cash Transfer Form

Fundraising Collections Form

[Fund Raiser Profit/Loss Statement](#)

[Fundraising Documentation Forms](#)

Request to Open or Close a Activity Account

Sponsor Responsibility Affidavit

Ticketed Events Form

Activity Account Manual

Budget Amendments

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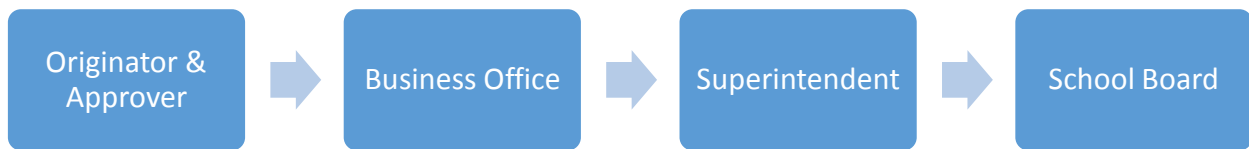
A budget amendment is a transfer of funds **across** different functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12).



Budget amendment line items should exceed \$1,000 per budget line item and must be stated in whole dollars.

Budget amendments must be approved by the School Board. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent (generally the Wednesday 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 Chief Financial Officer shall approve all budget transfers. Budget transfer line items should exceed \$100 and must be stated in whole dollars. Budget transfer requests shall be submitted on the **Budget Amendment-Transfer form**.



Budget transfer line items should exceed \$100 and must be stated in whole dollars. 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 a monthly basis to determine if any budget transfers are necessary. An excessive number of budget transfers may substantially change the budget document that was presented to the School Board during the budget adoption process.

All budget transfers and/or amendments of state and/or federal grants shall be approved by the Grants Manager [Assistant Superintendent of Curriculum & Instruction] 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 collections from an individual that equal or exceed \$5.00. An **Activity Account Daily 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/bookkeeper 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/bookkeeper.** The campus secretary/bookkeeper shall receipt [in a bound, pre-numbered receipt book] and forward all monies on a daily basis to the district's business

office, or secure overnight in a locked campus safe if the deposit cannot be made the same day. A **Cash Transfer form** should be included with all deposits.

Athletic event gate receipts (admission tickets) shall be recorded on an **Athletic Gate Receipts form** and submitted by the Ticket Taker to the principal or campus secretary/bookkeeper. Funds shall be forwarded to the business office for deposit 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 Sales & 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.

All checks received shall be deposited to the district's depository bank through use of Remote Deposit services. A Remote Deposit scanner shall be assigned to the district office for use in processing daily deposits.

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.

[Cash Transfer Form – Student Activity Accounts – Elementary](#)

[Cash Transfer Form – Student Activity Accounts - Secondary](#)

[Cash Transfer Form - Elementary](#)

[Cash Transfer Form - Secondary](#)

[Athletic Gate Receipts Form](#)

[Ticketed Event Receipts Form](#)

[Concession Stand Sales & 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.



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 business office by 12:00 noon on Tuesdays.

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 Payment

Authorization form. All invoices should be submitted to the Finance/Payroll Coordinator on a timely basis for payment within state law.

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. Incorrect and incomplete invoices shall be

disputed in writing within ten (10) days. To avoid penalty and interest charges, all invoices shall be submitted to the business office on a timely basis for payment. Vendor provided discounts, such as net 10, shall be taken as appropriate.

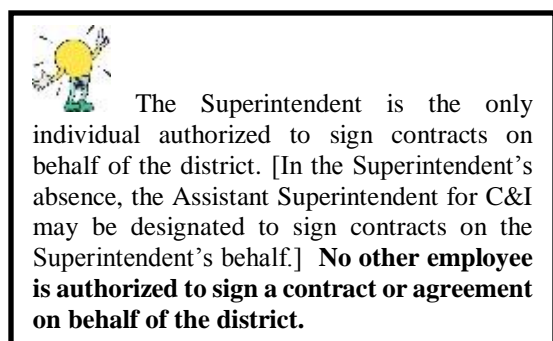
Checks not cashed by the expiration date (6 months from date of issue) will be voided. A new check will be reissued at a fee of \$25.00 [depository bank stop payment fee] if the payee is located and requests a reissue. Otherwise, the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

[Payment Authorization 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. If the consultant (vendor) does not provide their own company contract, a **Consultant Service Contract** shall be executed by the vendor. All contracts shall be submit to legal review by the Chief Financial Officer using the district's **Contract Review Checklist**. After approval by the Chief Financial Officer, the Superintendent shall sign the contract on behalf of the district.

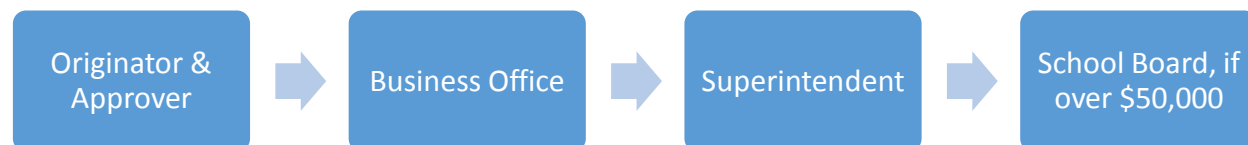


An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed \$50,000 [School Board Policy CH Local] shall be approved by the School Board at a board meeting.

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 Grants Manager shall also approve the contract to ensure that it is: 1) included in the grant application; 2) budgeted in the grant; 3) verify that the contracted services is allowable under the grant; and 4) approved by the granting agency (such as TEA). The contract 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 or **Consultant Service Contract** to the Chief Financial Officer for review. The Chief Financial Officer shall forward the contract to the Superintendent for final approval, or schedule at the next School Board meeting, as appropriate.
- Obtain the following documents from the consultant in accordance with the **Vendor Management Procedures**:

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- 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 (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 [Chief Financial Officer].

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 "Lackland ISD" as additional insured.

[Consultant Service Contract Forms](#)

[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 owns 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. Payment for personal copies shall be made immediately to the business office.



The use of district-owned copiers for personal copies is strictly discouraged; however, if any personal copies are made the individual making the copies shall be charged .25 cents a copy for black/white and .50 cents a copy for color copies.

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: Wal-Mart, Sam's Club, HEB, Valero, Exxon, 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:

Wal-Mart	Cards shall be maintained and issued at the business office
Sam's Club	Each authorized user shall be assigned a card

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HEB	Cards shall be maintained and issued at the campuses and business office
Valero/Exxon	Cards shall be maintained and issued by the Transportation Department
Home Depot/Lowe's	Cards shall be maintained at the Maintenance Department
Citi-Bank	PCards shall be issued to authorized users
Citi-Bank	Travel cards shall be issued to authorized users
American Express	Amex cards shall be issued to the Superintendent and CFO

Walmart, Sams, HEB and Citi-Bank PCard purchases for amounts greater than \$200 must be pre-approved on a purchase order. Credit card purchases for less than \$200 (in the aggregate) do not require pre-approval 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 five (5) days of the purchase to ensure prompt payment to the vendor. If receipts and credit card receipts are not submitted on a timely basis, these charges will be temporarily posted to the campus' activity account until receipt of the supporting documentation. If a receipt is not received from the purchaser, the purchaser may be held liable for reimbursement of the entire purchase. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

All district employees that have been authorized to utilize a credit card for purchases shall sign a **Credit Card User 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] in a locked safe. 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.

Federal Grant Fund Purchases with Credit Cards

Expenditure of federal funds with a credit card must be allowable under the grant program. The Grants Manager 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
PCard Manual

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 \$1,000. In addition, the equipment shall be added to the district fixed asset tracking system.

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All donations shall be approved by the Superintendent. All donations for technology equipment shall be approved by the Director of Technology prior to the Superintendent's approval.



All donations in excess of \$1,000 shall be approved by the School Board. Donations from the Lackland PTSO shall only require the Superintendent's approval regardless of the donation amount.

Campus staff shall not utilize an external donor website (such as gofundme.com) to seek donations for the campus without the written authorization from the Superintendent. 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 utilize external donor websites to seek donations for their club or organization with the written authorization from the campus principal and superintendent.

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

An **Educational Field Trip form** shall be submitted for all field trips funded through state and federal grant funds. The form shall be submitted with a copy of the teacher's lesson plans for audit purposes.

Requests for all field trips shall be submitted through the electronic approval path using the Eduphoria system at least 10 days prior to a field trip. The field trip request will be forwarded to the appropriate administrator for approval. The final approval will rest with the principal. Out-of-state trips shall also be approved by the Superintendent. 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 Director of Operations.

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 Eduphoria system at least 10 days prior to the field trip. If a school bus is requested for the trip, specific details regarding the destination, type of vehicle, departure and return times shall be submitted on a **Transportation Request Form** at least four (4) weeks prior to the field trip. A certified bus driver shall transport students in a school bus.

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.

In the event that a staff member transports students to an approved event in a private or leased vehicle, the staff member shall be on the Authorized Driver List and shall provide proof of automobile insurance coverage.



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 Grants Manager on a **Request for Specific Approval: Educational Field Trips Form** (located on TEA's website).

The Grants Manager 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.

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[Field Trip Lunch Request form](#)

[Bus or Transportation Request form](#)

[Authorization to Drive a District Vehicle form](#)

[Educational Field Trip Form](#)

[Request for Specific Expenditure Approval: Educational Field Trips](#)

Fiscal Year

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

All invoices for goods received before August 31st, shall be submitted to the Business Office by September 10th 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 Data Processing Specialist for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 663X.

Inventory items are defined as equipment with a unit value over \$1,000, but less than \$5000. These items referred to as "inventory" shall be tracked and recorded on the district's inventory tracking system for insurance purposes. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Data Processing Specialist for removal from the district's inventory tracking system. Inventory items (with a unit value between \$1,000 and \$4999) shall be considered consumable and shall be purchased through the use of an Object Code 6398 (reclassified to 6399 for PEIMS purposes).

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.

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

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

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

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

Fixed assets may be disposed of 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 Grants Manager. Most federal grants contain specific disposal requirements of assets at the end of a grant period.

The **Receipt and Use of District Property Form** will be used to assign district property, such as cell phones, cameras, iPads, Nook/Kindle, laptops/tablet computers, etc. to district staff for business purposes. The receiver should read the form carefully due to the potential tax and financial impact of using the assigned property for personal benefit. Staff may be held financially liable for the loss or damage of district-issued equipment.

Fixed Assets & Inventory Procedures

[Assets & Inventory Transfer Form](#)

[Receipt and Use of District Property Form](#)

[Assets & Inventory Transfer Procedures](#)

Gift Cards

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

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].



An employee must sign a **Gift Card Authorization to Deduct Payroll Taxes Form** prior to receiving a donated gift card. The value of the gift card shall be taxed by the Payroll Department on the employee's next paycheck.

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 Grants Manager [Assistant Superintendent of Curriculum] shall be directly responsible for the management of all state and federal grants. The Chief Financial Officer shall review all grant purchases and expenditures and seek guidance from the Grant Manager for clarification related to grant restrictions, as appropriate.

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



All non-state or non-federal grant applications shall be submitted to the Grants Manager and Chief Financial Officer 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 appropriate Grant Manager.

Budget changes and/or amendment requests may require approval from the granting agency and/or pass-through entity. The Grant Manager 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](#)

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 five (5) 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 210. 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.

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The Finance/Payroll Coordinator shall review the monthly long distance invoices for reasonableness. Questionable long distance call charges shall be referred to the appropriate caller for supporting documentation. Inappropriate long distance call charges, if any, shall be reimbursed by the caller within five (5) business days.

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

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

Long Distance Phone Call Log

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 specific vendors and authorized users. The district will utilize on-line purchasing through Office Depot, Amazon and School Specialty. Generally, the principal’s secretary, principal, Finance/Payroll Coordinator, and the Chief Financial Officer 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.

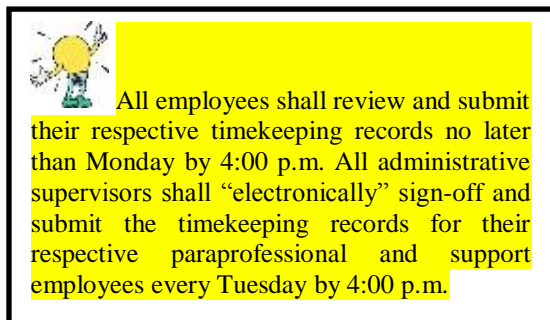
Payroll Procedures

The **Compensation & Benefits 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 designed 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 AESOP absence tracking system.

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



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 compensatory time rather than paid time, unless prior approval has been obtained from the supervisor and the campus or department has budgeted overtime funds. 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 enter a trip request in the Eduphoria system. After final electronic approval, the request will be routed to the Transportation Department if a district vehicle is requested for the trip.



All employees shall submit absences through the AESOP 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. All approval of AESOP absences and/or leave forms shall be submitted to the Payroll Department by 4 p.m. on Monday of the following week.

In addition, every campus/department shall submit an **Summary of Absences** for all professional and non-exempt staff to the payroll department by 4:00 p.m. every Tuesday for the previous week. These reports will be used to reconcile all employee absences.

Supplemental Payment forms shall be generated by the campus, approved by the campus administrator and submitted to the payroll office in accordance with the monthly or semi-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 Grant Manager. The Grant Manager 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 Periodic Activity form

Time & Effort Semi-Annual Certification form

Petty Cash Account

Each campus, the food service department, and the district business office are authorized to manage a petty cash account. 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 Chief Financial Officer prior to the purchase. The petty cash account maximum shall be set by the Chief Financial Officer.

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 **Petty Cash Voucher Form**.

If petty cash purchases are made with federal grant funds under the micro-purchase method, the Chief Financial Officer shall review the expenditures to monitor compliance with federal grant guidelines. The Grants Manager may be required to approve questionable credit card expenditures. 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 **Petty Cash Reimbursement Request form** shall list all petty cash expenditures and include the detailed receipt for each purchase. At all times, the petty cash account shall be balance – the sum of the disbursed cash, purchase receipts and/or cash shall equal the authorized amount.

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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.



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

Petty Cash Voucher

[Petty Cash Reimbursement Request Form](#)

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 150th 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 30th day or later than the 10th 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 **May 1st**. Summer school needs should be anticipated and ordered prior to **June 1st**. Purchasing documents for **services and travel** should be submitted by **August 1st**.

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 a supplies through a federal grant that is nearing the termination of the grant shall be **at least 90 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 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.

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 code to the Campus Activity Account (fund 461). All other uses should be coded to the appropriate account code.

The purchase of refreshments and snacks are strictly prohibited with state and federal grants. Meals [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.

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 (TxEIS) generated purchase order is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the TxEIS Requisition 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.state.tx.us.

After the requisitions pass all electronic approval paths, the purchase order form is automatically numbered for audit tracking purposes.



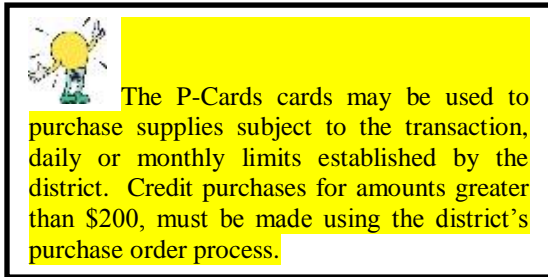
No employee shall order or receive goods without an approved purchase order. A system requisition cannot be used to place an order. All purchase orders are mailed, emailed or faxed to vendors by the Finance/Payroll Coordinator.

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

[Purchase Requisition Form – Sample template](#)

Purchasing Card – State of Texas Procurement Card Program

The district is a participant of the State of Texas Procurement Card Program. The purchasing card is a credit card issued through Cit-Bank’s Commercial Card Program. Purchasing cards are available for all professional staff and select paraprofessional staff subject to administrative approval and execution of an **Employee Purchasing Card (P-Card) Agreement**. The P-Card may be used to purchase supplies subject to the terms described in the **P-Card Program Manual**.



The immediate supervisor shall review and approve all credit card purchase receipts prior to submission to the business office.

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 **P-Card Transaction Log** for audit purposes.

All credit receipts (detailed, itemized) shall be submitted to the business office **within five (5) days of the purchase** to ensure prompt payment to the vendor. If receipts and credit card receipts are not submitted on a timely basis, these charges will be posted to the campus' activity account until receipt of the supporting documentation or subject to immediate reimbursement by the employee. If a receipt is not received from the purchaser, the purchaser may be held liable for reimbursement of the entire purchase. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

All district employees that have been authorized to utilize a P-Card for purchases shall sign a **P-Card User 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 Grants Manager may be required to approve questionable credit card expenditures. If a credit card expense does not meet the requirements of a state or federal grant, the expenditure shall be reclassified to local funds (Fund 195 or 199).

Each campus or department that is entrusted with credit cards shall properly secure the cards [when not in use] in a locked safe. 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](#)

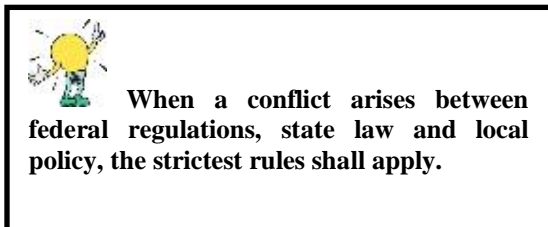
[P-Card User Agreement Form](#)

[P-Card Purchase Transaction Log](#)

[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.**



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

Lackland ISD

LACKLAND I.S.D. PURCHASING LEVELS AND REQUIREMENTS					
Purchase Commitment Amount	Support Required	Additional Forms	RFP/RFP	Board Approval	Advertising
Purchases with State and Local Funds					
For purchases Less than \$20,000.00	1 QUOTE	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases of \$20,000.00 to \$49,999.99	3 QUOTES or (Co-Op/Catalog Purchase: 1 Quote)	3 QUOTE FORM OR CO-OP CONTRACT NO.	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases over \$50,000.00 Competitive Procurement/Texas	COMPETITIVE PROCUREMENT (Education Code 44.031)	BID OR PROPOSAL TABULATION FORM	REQUIRED	BOARD AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks
SOLE SOURCE PURCHASE \$50,000.00 and over (Below \$50,000 no Agenda Item)	1 QUOTE	SOLE SOURCE AFFIDAVIT	NOT REQUIRED	AGENDA ITEM REQUIRED	NOT REQUIRED
Purchases with Federal Grant Funds					
For purchases Less than \$10,000.00 (Micro-purchase/Fed Funds)	1 QUOTE	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases of \$10,000.00 to \$49,999.99 (Small purchase/Fed Funds)	3 QUOTES (Co-Op/Catalog Purchase, too)	3 QUOTE FORM	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases over \$50,000.00 (Small purchase/Fed Funds) Competitive Procurement/Texas	COMPETITIVE PROCUREMENT (Education Code 44.031)	BID OR PROPOSAL TABULATION FORM	REQUIRED	BOARD AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks
For purchases over \$150,000.00 Single Acquisition Threshold/Fed	COMPETITIVE PROCUREMENT (Sealed Bids or Competitive Proposals)	SCORE CARD	REQUIRED	AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks
SOLE SOURCE PURCHASE \$50,000.00 and over (Below \$50,000 no Agenda Item)	1 QUOTE	SOLE SOURCE AFFIDAVIT (Approval from TEA)	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 \$10,000 in the aggregate. These purchases shall be spread among qualified vendors, as appropriate.
- **Small purchase** – Purchase of goods and services ranging from \$10,000 to \$149,999. 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 \$149,999.
- **Single Acquisition Threshold** – Purchase of goods or services over \$150,000 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 be pre-approved by the federal granting agency and/or pass-through entity (TEA), as appropriate. The [Request for Noncompetitive Procurement \(Sole-Source\) Approval](#) form shall be submitted to the appropriate entity by the Grants Manager prior to approval of a 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 utilizes 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 82nd Legislature in 2011.

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

Change orders that exceed 25% on original contracted amount of less than \$1 million will require the district to apply competitive procurement processes in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code. This requirement applies to contracts when “a change order for a contract with an original contract price of less than \$1 million increases the contract amount to \$1 million or more, the total of the subsequent change orders may not increase the revised contract amount by more than 25 percent of the original contract price,” in accordance with subsection 44.0411(d), Texas Education Code.

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

Receiving of Goods [Centralized]

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

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



At no time, shall goods remain at the warehouse for more than 5 business days unless the goods require assembly. Upon completion of the assembly of goods, the Maintenance Coordinator shall ensure prompt delivery to appropriate campus or department.

After approval of the receiving clerk, the Maintenance Coordinator shall make arrangements for delivery of the goods to the appropriate campus or department.

The receiving clerk shall resolve all receiving discrepancies such as damaged goods, shortage of goods, etc. directly with the vendor. The Finance/Payroll Coordinator shall be notified if any goods are returned to a vendor for exchange or credit.

The Finance/Payroll Coordinator and Receiving Clerk shall work collaboratively 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 Director of Operations shall execute all **Facility Rental Agreements**. The Director of Operations 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 Chief Financial Officer 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 \$50 [unless waived]. Girl Scouts, Boy Scouts, PTSO, and Lackland AFB entities will not be charged a facility usage fee.

Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed. All rental agreements must be accompanied by a **Certificate of Insurance** (with Lackland ISD as additional insured) prior to the first (1st) day of facility usage. Some organizations, such as Lackland AFB, shall be exempt from this requirement.

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

[Rental Agreement \(sample form\)](#)

Returned Checks

All makers of returned checks will be **charged a \$25.00 fee**. The fee is subject to increase based on the district's depository bank service fee schedule for returned checks. The district shall reserve the right to reject future checks from makers of returned checks.

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

If the maker fails to make payment within the five (5) day period, the Accounting/Purchasing Specialist shall refer the non-payment to the Chief Financial Officer for initiation of collection and/or legal processes.

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 or via the web link below. Each purchaser shall be responsible to complete, sign and present the form to the vendor. Note: The purchaser is certifying with his/her signature the following:

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law. I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

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



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

[Sales Tax Exemption Form](#)

Travel Expense – Advances & Settlements

All travel expenses shall be in accordance with the **Travel Guidelines**. All travel requests shall be submitted via the **WebTravel system** at least two (2) weeks prior to the travel event (meeting, conference, workshop, athletic

event, etc). The travel request will be forwarded to the appropriate administrator for electronic approval. The final approval will rest with the Superintendent. After the final approval, the **Travel Authorization/Settlement Form** and requisition shall be submitted for approval by the immediate supervisor.

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 Grants Manager on a **Request for Specific Approval: Out-of-State Travel Form** (located on TEA's website). The Grants Manager shall obtain the pre-approval from the appropriate entity. The No purchase order, travel authorization or 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.



The documentation for travel expenses is a 3-part process:

- 1) WebTravel system travel form**
- 2) TxEIS requisitions**
- 3) Travel settlements**

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

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

Part 1. The **WebTravel system** 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 current student travel rates are: \$30.00 per day for meals and actual lodging costs. The staff travel rates shall be in accordance with the GSA Schedule at: www.gsa.gov.

Part 2. The estimated travel expenditures shall be entered into the TxEIS requisition system. Funds must be available for all estimated expenditures. Typically, several requisitions shall be entered to encumber funds for meals, lodging, registration, transportation and other expenses. For example, the requisitions may include the following vendors: 1) traveler (meals); 2) registration fee vendor; 3) Citi-Bank (travel card); and 4) airline (flights). After approval of the requisition(s), the traveler will be issued a Travel Card that is preloaded with the estimated lodging and transportation (taxi, shuttle, etc.) travel expenditures for the approved travel dates. A check will be issued for the approved meal per diems. **Refer to the Travel Guidelines for specific allowable and unallowable expenses.**

Part 3. The Travel Settlement form shall be submitted within ten (10) days after the return of the traveler. All actual travel expenses shall be recorded on the settlement form, with receipts for all expenses except mileage and meals. The Travel Cards shall be submitted with the Travel Authorization/Settlement form. If travel funds were advanced via a check, all travel monies due to the district shall be submitted with the Travel Authorization/Settlement Form. All monies due to the traveler will be paid upon approval of the immediate supervisor and availability of budgeted funds.

The state travel guidelines [TexTravel] and 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 Chief Financial Officer shall review all grant travel expenditures and seek guidance from the Grant Manager for clarification related to grant restrictions, as appropriate.

[Travel Authorization/Settlement Form](#)

[Lackland ISD Travel Guidelines for Employees](#)

[Travel 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 provided the intended goods or services.

Purchases from vendors that operate on a cash basis (do not accept purchase orders) will not be allowed. The district participates in several cooperative purchasing programs. A list of these programs 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](#)