KIRBYVILLE CISD



Fiscal Manual
(Fiscal Guide for District Staff)

August 2014

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Introduction

This Fiscal Manual has been prepared to provide general information about several Kirbyville ISD business functions. Additional information may be available within the district's Board Policies, other Administrative Procedure manuals, or web resources. If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Business Office Staff

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

Jana Reeves - Accounts Payable, Activity Funds, Employee Applications, Substitute Teacher applications, New Hire processing, Student Scholarships
jreeve@kirbyvillecisd.org 409-423-7521

Stephanie Jones – Employee Payroll, Personnel Issues, Certifications, Retirement, Employee Benefits and Insurances, Worker's Comp., Time off, Time Sheets
sjones@kirbyvillecisd.org 409-423-7519

Cay Kent – District Budgeting, Purchasing, Internal Controls, External Audit Process, Bank Reconciliations, Accounts Receivable, Accounts Payable
ckent@kirbyvillecisd.org 409-420-0708

Georgia Sayers, Assistant Superintendent, Grant Manager
gsayers@kirbyvillecisd.org

Richard Hazlewood, Superintendent and Chief Financial Officer
dhazlewood@kirbyvillecisd.org

Business Office Mission Statement

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

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

Accounting Code Structure

The Financial Accounting & Reporting Module of the Financial Accountability System Resource Guide (FASRG) contains the required accounting code structure that Kirbyville CISD uses for budgeting purposes. 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

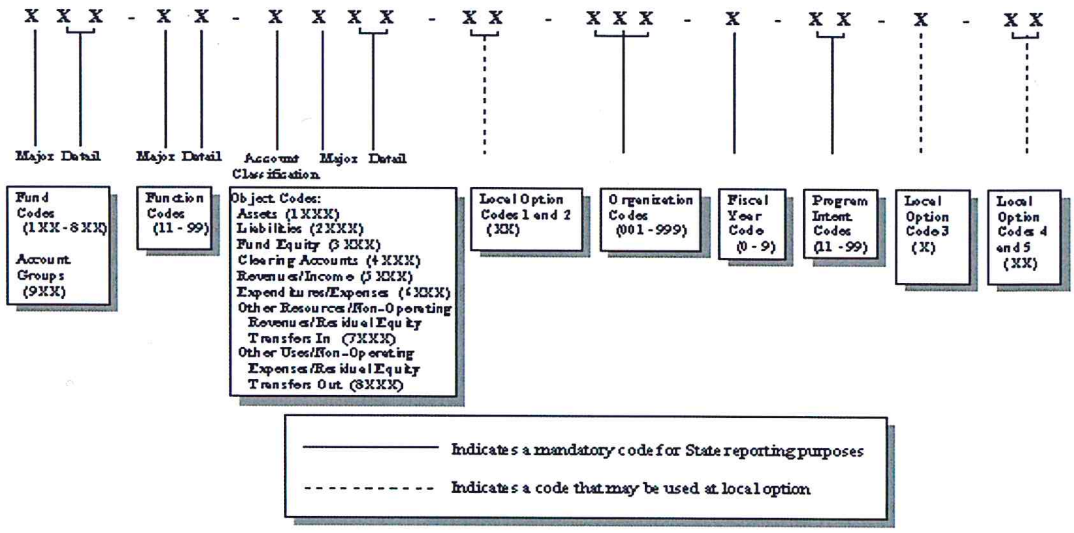


Exhibit #29 (FAR: 1.4.1 Overview of Account Codes)

Activity Funds – Overview

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

All fundraising activities through Activity Funds shall meet the sales tax rules as established by the State Comptroller's Office. All sponsors of fundraisers [subject to sales tax] shall document the sales tax on deposit slips, and the total tax will be paid to the Comptroller on an annual basis. The Comptroller's School Fundraisers and Texas Sales Tax [July 2009] provides an excellent resource regarding what sales are taxable or non-taxable. For more information, view the Comptroller's website, www.window.state.tx.us →Sales and Use Tax → search for School Fundraisers.

Activity Funds (Campus or Department)

Campus activity funds (under the control of the principal) shall be collected, receipted, and deposited to the campus main office on a daily basis. Refer to cash/check handling procedures.

Campus activity funds are managed using a centralized system. All deposits and expenditures under a centralized system shall be processed through the district business office. Please refer to the **Kirbyville CISD General School Activity Account Guidelines** for forms and more detailed information.

Campus activity funds shall be primarily used to benefit students and staff in accordance with CFD (Local)-A School Board Policy. Refer to www.kirbyvillecisd.org **→ click on Board of Trustees tab → Policy Online** for additional information. Typical uses include field trips, fees, awards, incentives, etc. These funds shall not be used for "gifts" to students and/or staff. 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 and must adhere to accepted business practices.

Activity Account Sponsors

To establish a student organization, you should have an approved constitution, by-laws and elected officers. Optional but recommended: The treasurer and/or president of the organization shall sign-off on all purchases. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training can be requested to assist the organization sponsors in managing their respective student activity account(s). Each year every sponsor should complete and submit a **Responsibility Affidavit** to their campus administrator.

Student activity funds (under the control of the sponsor) shall be collected, receipted, and deposited to the campus administrative office on a daily basis. Refer to the cash/check handling procedures. All monies collected should be receipted in a receipt book. Student activity funds are managed using a centralized system. All deposits and expenditures under a centralized system shall be made through the district business office. Student activity funds shall be used for the benefit of students. Typical uses include travel, awards, banquets, supplies, etc.

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). Food items that are sold during a school day must meet the Federal Competitive (i.e., Smart Snacks) requirements. (See appendix for information or visit **www.SquareMeals.org/SmartSnacks**).

Fundraisers

Fundraisers are permitted after a **Request for Approval of Fundraiser** has been submitted and approved in advance of the scheduled activity. In addition, at the end of the fund raising activity, a profit loss statement, found at the bottom of the approval form should be filed with the business office. **Student organizations are allowed three fundraisers per school year.** Raffles are not permitted as school fundraisers under the Charitable Raffle Enabling Act published in the Attorney General's Opinion issued in May of 1990. Conducting an unauthorized raffle is considered gambling under the Texas Penal Code and considered a Class A misdemeanor.

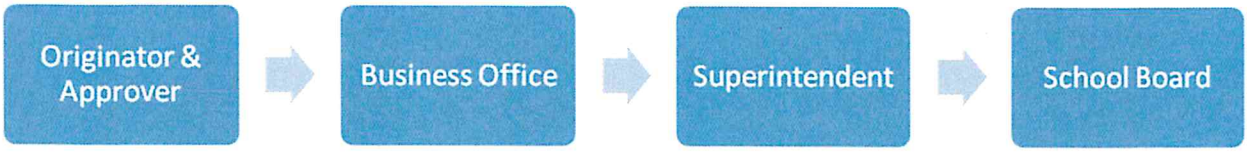
Fundraiser merchandise that is ordered for resale should be distributed to students and the information kept in a software program or on a distribution log. The merchandise distribution information should reconcile with the corresponding invoice and/or packing list.

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 **3 years**. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. Activity funds shall be audited and must adhere to accepted business practices.

Budget Amendments

A budget amendment is a transfer of funds across different functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should exceed $100.00 and 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. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the School Board has approved the request.



Budget Transfers

A budget transfer is a transfer of funds which is not across different functions. The business office and superintendent shall approve all budget transfers. Budget transfer line items should exceed $100.00 and be stated in whole dollars.

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. Budget requests shall be submitted on a **Budget Transfer form.**

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

Cash/Check Handling

A receipt should be issued for all cash collections. 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.** No cash purchases should be made – every dollar collected should be receipted and deposited to the campus secretary/bookkeeper. The campus secretary/bookkeeper should issue you a receipt at the time of the cash transfer and take all monies on a daily basis to the district's depository bank or secure overnight in a locked campus safe if the deposit cannot be made the same day.

Check Processing

Business Office checks will be printed and released on a weekly basis. Generally, checks will be cut on **Thursday** and distributed on **Friday**. At times, checks may be processed earlier or later due to holidays, staff work schedules, or unforeseen events. In order for a check to be included in the weekly processing, all supporting documentation must be in the business office by the close of business on **Tuesday**.

Travel expense checks (meal money) will be issued the week before the event occurs, and only if the purchase order has been entered and approved for all expenses.

State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Business Office on a timely basis for payment.

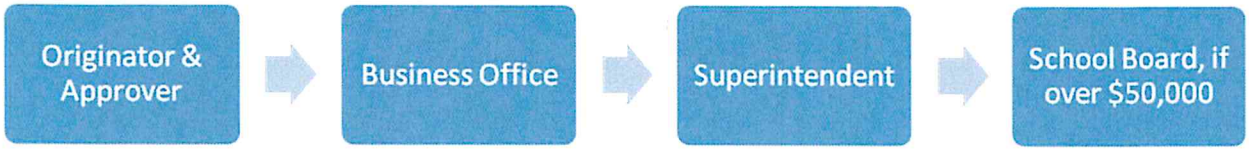
Checks not cashed by the expiration date (six months from date of issue) will be voided. A new check will be reissued at a fee of $25.00 if the payee is located and requests a reissue. Otherwise, the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

Contracts for Consultants or Contracted Services

Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc. The Superintendent is the only individual authorized to sign contracts on behalf of the district. **No other employee is authorized to sign a contract or agreement on behalf of the district.**

Contracts that exceed $50,000 must be approved by the School Board and shall be procured using the competitive procurement requirements established in the appropriate state law (TEC or the Government Code). The evaluation criteria [such as cost and prior performance] for the review of the proposals shall be determined prior to the solicitation for proposals/bids. The review and recommendation process shall include a separation of duties: the originator of the contract request should work collaboratively with the business office to evaluate the proposals/bids.

The approval path for all contracts shall be in accordance with the work flow illustrated below:



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

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

Please contact the Superintendent if a contract for services is required on your campus or department. The following documents may be required from the consultant.

- 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.

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.

Contracted services include services such as building repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers compensation, and auto liability may be necessary, naming the district as an additional insured.

Contracts for Service Agreements

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

Copiers

The district leases several copiers that are strategically placed in different campuses or departments. The copiers are for district business use only. Personal copies, if any, will be charged at 10 cents for black/white and

20 cents for color copies. 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.

Credit Cards – Selected Merchants – (American Express, Wal-Mart, and Lowes)

The district utilizes several credit cards for travel expenses and purchasing of supplies.

Credit cards will be issued to district staff only after the requisitions have been entered in Skyward, and the purchase orders for the trip expenses and/or supplies have been approved.

Credit cards and receipts should be returned to the business office as soon as possible. All credit card receipts (detailed, itemized) must be submitted to the business office within 7 days of purchase to ensure prompt payment to the vendor. If credit card receipts are not submitted on a timely basis, the business office will contact the campus administrator and post the charges to an appropriate budget or activity account. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

Each employee that is entrusted with credit card(s) should properly secure the cards. If cards are lost or stolen, contact the business office immediately.

Donations and Gifts

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. All donations shall be approved by the Superintendent and the School Board. District employees are prohibited by law from intentionally or knowingly offer, confer, agree to confer on another, solicit, accept, or agree to accept a personal gift or benefit.

Field Trips/Student Travel

All field trips must be approved by the campus administrator.

Day trips- Meal money should be requested by entering a requisition in Skyward. $5.00 is allowed per student meal. If a district-owned vehicle or school bus if requested, specific details regarding the destination, type of vehicle, departure and return times shall be submitted to the transportation department at least 10 days prior to the field trip. Contact the transportation department at (409)423-3057 for additional information.

Overnight student travel - must be approved by the Superintendent and School Board. A list of possible overnight trips is requested in September each year and presented to the Board for approval. Any additions to the approved list must be reviewed by the Superintendent.

Fiscal Year

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

All invoices for goods received before August 31st shall be submitted to the Business Office by September 15th for processing and payment.

Fixed Assets & Inventory

Fixed assets [capital assets] are defined as equipment with a unit value over $5000. These assets are tracked and recorded on the district's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Business Office for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 66XX.

Inventory items are defined as equipment with a unit value over $500, but less than $5000. Other items with a unit value under $500 are also tracked and tagged. Examples may include TVs, DVR's, digital cameras, camcorders PDAs, and other items that may have a personal use. These assets are tracked and recorded on the district's inventory tracking system. Kirbyville CISD hires a fixed asset management firm to update our fixed asset inventory annually. This process usually occurs in the fall of each year. All staff will be provided an inventory list for their respective classroom, office, or work area after the inventory update is completed. After verifying the list, each employee/department manager shall return the verified list to the business office.

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 in the fall. Staff will be asked to add any items purchased during the school year that are defined as fixed assets or inventory. 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.

The loss or theft of inventory and fixed asset items should be reported immediately to the Campus Administrator and the Superintendent. Items lost due to theft or vandalism must also be reported immediately for police report and insurance claim purposes. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Business Office for removal from our district's inventory tracking system. Inventory items (with a unit value between $500 and $4999) must be purchased through the use of an Object Code 6649. Inventory items (with a unit value less than $500) must be purchased through the use of an Object Code 6399.

Fixed assets will be disposed of on at least an annual basis after determination that the assets are obsolete or surplus (have no useful value to the district). The Superintendent shall approve the disposal of all assets, including the method of disposal, i.e., auction, garage sale, etc. No employee shall remove surplus or obsolete assets for personal use. If an asset purchased with a federal grant is scheduled for disposal, the federal grant process shall be coordinated with the Assistant Superintendent.

Forms

All forms that are referenced in this document can be found on our district website, www.kirbyvillecisd.org under Departments, Business Office.

Gift Cards

District funds shall not be used to purchase gift cards. Gift cards from outside sources, shall not be issued to staff without prior approval from the business office. Gift cards, in any amount, are taxable to the employee and must be processed through the employee's paycheck.

Gift cards donated to the district by outside sources and given to employees as a reward or incentive are also taxable to the employee according to IRS regulations.

Grants Management

All state and federal grants shall be managed by the Assistant Superintendent. TEA-managed grants shall meet the Grant Management guidelines established by TEA. Specifically, grant fund expenditures must meet the following guidelines:

- Reasonable and necessary
- Supplemental to state and local funds

- Strategies identified in the District Improvement or Campus Improvement Plans
- Supported by original source documentation (invoices, receipts, etc.)
- Comply with Federal Cost Principles (Allowable expenditures)

The Assistant Superintendent shall approve all expenditures with grant funds.

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.

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

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

Hotel Occupancy Tax Exemption Form

This form shall be used for school-related travel to conferences, workshops, etc. Copies may be obtained from the business office or via the district website. 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.

Invoices

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

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

The Business office issues invoices for reimbursement requests from outside entities as needed. The invoices are tracked so that funds are collected on a timely basis.

On-Line Purchasing

Since external vendor on-line purchasing generally does not have internal controls (which include verification of available budgeted funds) use of on-line purchasing is limited to specific vendors and authorized users. If you need assistance with an on-line purchase, please contact the Business office.

Payroll Procedures

Every non-exempt employee shall complete a monthly time sheet and submit it to their supervisor by the designated payroll cutoff date. Failure to do so may result in non-payment of unverified work time. All supervisors shall sign off on the time sheets and submit them to the payroll department by the designated payroll cutoff date.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. A nonexempt employee must have the approval of his or her supervisor before working overtime. An employee who repeatedly works in excess of his/her assigned work schedule without prior approval is subject to discipline, including termination.

All employees shall enter their time off in the **Skyward Employee Access** system when absent from work to assure that the time off is recorded in their respective leave record.

All staff paid from federal grant funds shall comply with the Time & Effort Certification Requirements. The Time & Effort Certification Form shall be completed on a monthly basis and submitted to the immediate supervisor. The supervisor shall review and approve the certification. After approval of the certification form, it shall be forwarded to the Assistant Superintendent. The Assistant Superintendent shall verify that the "actual" time worked on grant activities matches the "budgeted" salary. If a variance exists, the certification form shall be forwarded to the business office to reallocate the actual expenditures based on the certification form. For example, a teacher is paid from the Title I, Part A grant (50%) and local funds (50%). In a given month, the teacher works 20% on Title I activities and 80% on locally-funded activities, the actual salary expense for that given month must be reallocated to 20% Title I and 80% local.

Purchasing Deadlines

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

Purchase of Food and Non-Food Items

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

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

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

Purchase Requisition and Order Forms

A requisition/purchase order is used to purchase supplies, equipment, or services from an external vendor. It is also used by employees for workshop registration fees and travel expenses. Requisition forms should be created in the Skyward System and submitted for approval. (See Appendix for instructions) The electronic system allows users to enter purchase requests electronically and select pre-approved vendors at the point of data entry. It allows campus administrators to verify account balances and re-code requisitions with an appropriate campus budget code. Budget codes must be noted on all requisitions. If adequate funds do not exist in the appropriate account, the campus administrator must contact the business office or complete a budget transfer form. (Refer to Budget Transfers)

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 will be mailed, emailed or faxed to vendors

if those instructions are included in the sub type on the first page of the requisition. If not, the originator is responsible for placing the order with the vendor. According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Purchasing Laws

All school district contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at $50,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the district in accordance with the Texas Education Code (TEC 44.031). According to Board Policy CH Local, any single, budgeted purchase of goods or services that costs $50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place. All purchases, which may exceed these limits, should be brought to the attention of the Purchasing Department 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. A common sole source purchase for school districts is the purchase of iPads, which shall be purchased only from Apple, Inc.

School Bus

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

Professional Services

The services of an architect, attorney, certified public accountant, engineer, or fiscal agent are considered professional services. 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.

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.

Receiving of Goods - Decentralized

Decentralized:

The district uses a decentralized receiving system – all goods are delivered to the campus or department of the originator. Upon receipt of the goods, the originator of the purchaser order shall promptly verify that the order was received complete and in good condition. There are two ways of completing this process: 1) Go into the Skyward system and indicate receipt of items. (Instructions are included in the Appendix.) 2) Send your packing slips or receipts attached to a copy of the purchase order through interoffice mail. Discrepancies, if any, should be reported to the vendor. Online confirmation of receipt of goods or sending the signed receiving report, packing list and invoice to the business office should be done within 7 days of receipt. Upon receipt of the receiving report and the invoice, the vendor will be paid for the order.

Rental of Facilities

The Campus Principal shall coordinate the rental of all campus facilities and notify the Superintendent's office by forwarding a completed rental agreement. All rental fees shall be deposited to the district's miscellaneous revenue account.

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

Returned Checks

The district uses a check collection service called PAYTEK. Uncollectable items (checks returned for insufficient funds, etc.) are electronically sent to PAYTEK for processing. PAYTEK will forward the collected funds and service fees to the district once the returned item has been collected. If PAYTEK cannot collect, the item will be returned to the district business office for further processing.

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. Items will be sold via marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district. Kirbyville CISD currently uses a website, www.govdeals.net for the sale of surplus goods. Neither district supplies, nor equipment, shall be sold or conveyed other than via a surplus sale, unless authorized by the Superintendent or School Board. 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 on the district website. 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.

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

Travel Expense – Advances & Settlements

All travel requests shall be submitted via the Skyward requisition system at least two (2) weeks prior to the travel event (meeting, conference, workshop, athletic event, etc). The travel request(s) will be forwarded to the appropriate administrator for electronic approval. The final approval will rest with the Superintendent. After the final approval, the originator should receive an email indicating that their requisitions have been approved and a purchase order has been issued.

The documentation for travel expenses can be a **three-part process.**

Part 1. One requisition should be entered for any workshop fees or conference costs, using the vendor that is hosting the event.

Part 2. A second requisition should be entered for hotel costs, using American Express as the vendor. (We use AMEX for most travel expenses – if it is not an accepted form of payment, please contact the business office.)

Part 3. A third requisition should be entered with the employee as the vendor for meal money, mileage costs, etc.

The travel rates for meals, lodging, mileage, and airline are limited to the rates and amounts stated in GSA per diems. Refer to the Comptroller's website, www.window.state.tx.us and search "Mileage, Meal Reimbursement" for updated travel reimbursement rates. Kirbyville CISD follows the Texas Comptroller GSA guidelines.

Vendors

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

To view a list of approved vendors through the Region V Service Center, go to their website, www.esc5.net → Program and Services→ Southeast Texas Purchasing Coop and search the vendor database.

Vendors that are not in the Skyward system can only be added through the district business office. Vendors new to Kirbyville CISD must complete an IRS 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 an IRS W-9 and 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.

Entering Requisitions/Purchase Orders through Skyward

The entry process in Skyward is basically the same information you list when filling out a Purchase Order on paper and is fairly simple to follow. (Use tab when moving to the next step.)

Log into Skyward Finance

Click on:
➢Purchasing

➢Requisitions
Add button to the right

Requisition Group should show your campus.

Fiscal year (should be set to 2011-2012)

Batch number (this number is added automatically and is today's date – leave as is.)

➢Description – give a short description, (ex. supplies, books) not details.

➢Vendor – type a couple of letters to search for your vendor and when the list drops down just click on the vendor you are using. You may have to try entering the name in different ways to find it. (For example, The Education Center, you can start by typing 'The', but if you don't see it, then try typing 'Education' or could be under 'Center'. Just try these different options before emailing because most of the vendors will be there it's just a matter of finding how their listed. If you are using a vendor that is not listed, you will have to email me the vendor information and I will get it added for you and then you can continue.

➢Ship To – Make sure it has your campus listed here so that the shipment will come to you unless you want it going somewhere else.

➢Attention – Be sure to type in your name.

Due Date – just leave as listed

Contract – blank

➢SUB Type – information for Business office to know how to process this order.
Credit Card – an online purchase using the credit card
Email – we can email a copy of this PO if the Vendor accepts PO's by email.
Fax – fax the PO
Sender – return the PO to you for processing. (if you want to fax it yourself, or plan to take it to Walmart, Brookshires, etc.)

➢*Save and Add Detail –*

➢Line number will automatically default to 100 – you can change this but don't have to.

Line type – leave as merchandise.

➢Quantity – list how many of this item you are purchasing.

Unit of measure – each / pkg (can change but don't have to)

➢Unit cost – enter the cost of one item and the computer will total the amount.

➢Description – add detailed description of the item you are ordering (ex. item # 123, black knee pads, size med.)

➢When adding the shipping amount, just add another item and list shipping as the description and list it as quantity of '1' and the total amount of the shipping.

➢If ordering another item, click the add button on bottom right.

➢If this is all of the items, click Add Requisition Accounts, to choose the account that these items will be paid from.

➢You can click the *Save and Finish Later* button at any time if needed.

➢*Edit* can be used to edit what you have entered.

➢You can click the *Back* button to go to the previous screen.

➢*Mass Add Detail* can be used to add a few items on one screen.

➢You can click the *Notes* button on the right if you want to add a note with extra information as in the fax number or email address or just need to tell me something about this PO.

➢Once you have entered everything, you will click the *Submit for Approval* button.

The computer will automatically generate a requisition number and you will see it at the top but the actual Purchase Order number that you will use will not be generated until the requisition has been fully approved.

Once you have submitted this requisition, your campus principal will get an email stating there is a requisition awaiting their approval. Once they approve then it moves to the business office for final approval where it then becomes a Purchase Order and is given a number.

You will then receive an email stating that it has been approved and you will be able to go in and look at it. We ask that you not print these but to save them in a folder set up for your purchase orders.
Once your order is complete and all items have been received then you have 2 options:

- attach a copy of the PO to an email stating this PO is complete and ready to pay or
- print the PO at this time and write on it that it is complete and ready to pay and send it over through inner office mail.

How to use the Purchase Order Receiving button

Once you have received your order, go into Skyward and check off the items you have received by following the instructions below.

Skyward Finance
Financial Management Tab:

Click on:
⏩Purchasing

⏩PO Receiving
⏩Add
⏩Search by PO

It should show a list of all PO's you have entered and you can go to the PO you are referring to. If you don't find it, you can search by PO# or by vendor. Once you have either chosen each item individually or clicked the button stating received all, then save and close out. I will print a report every couple of days showing any activity done through this receiving button.

This should take care of the final step for letting me know items have been received and are ready to pay. There is a notes section and comment section if you need to include a note for that order.
Please let me know if you have any problems with this process.

Jana

FUNDRAISERS IN TEXAS

GUIDANCE FOR SCHOOLS



WHAT FOOD ITEMS CAN BE SOLD AS FUNDRAISERS DURING THE SCHOOL DAY?

- Food items that meet competitive food rule nutritional standards (i.e., pumpkin bread with whole wheat flour, air-popped popcorn, and trail mixes)[2].
- Food items that are not intended to be consumed at school (i.e., read-to-bake cookie dough or ready-to-heat pizza).
- Districts may also elect to sell non-food items such as wristbands, wrapping paper, candles and magazines. Fundraisers may also incorporate activities, such as 'walk-a-thons', family activity nights, or carwashes.

1. Fundraisers must comply with state and/or local restrictions related to the time and place food items and beverages may be sold.
2. Items must meet standards for the following: calories, fat, sodium, sugar and portion size.

FOODS SOLD AFTER SCHOOL DAY

Fundraisers for food items that do not meet the competitive food nutritional standards, and are intended to be consumed at school, must be sold outside of the school day.

FOR MORE INFORMATION please visit www.SquareMeals.org/SmartSnacks or call (877) TEX-MEAL.

TEXAS DEPARTMENT OF AGRICULTURE

This product was funded by USDA.
This institution is an equal opportunity provider.

Snack smart. Snack healthy.

The Healthy, Hunger-Free Kids Act required the USDA to establish nutrition standards all foods and beverages sold to students outside of the National School Lunch Program and School Breakfast Program meals on the school campus during the school day.

USDA's interim final rule "Nutrition Standards for All Foods Sold in School," is effective July 1, 2014. These science-based nutrition standards promote a healthy school environment and apply to all foods sold, such as:

- A la carte cafeteria sales
- School stores
- Snack bars
- Vending machines
- Fundraisers

The Texas Department of Agriculture has created and collected resources to aid schools in providing healthy snack options for all Texas students.

Fundraisers in Texas

Over the last few months TDA has analyzed the potential impacts of USDA's Competitive Rule requirements in light of Texas Laws and the Texas Public School Nutrition Policy. For the upcoming school year, SY 2014-2015, schools will be allowed to have unlimited fundraisers as long as the fundraisers adhere to the federal Competitive Rule (i.e. Smart Snacks) requirements. Food items that do not meet the Competitive Rule requirements must be sold outside of the school day. The following are additional examples of allowable fundraisers that may occur during the school day:

- Any non-food items
- Any food items not meant for consumption on the school campus during the school day (e.g. cookie dough to be prepared at home)
- Any food item sold after the end of the school day (e.g. 30 minutes after the end of instruction on campus)
- Food items sold in concession stands after the end of the school day (e.g. 30 minutes after the end of instruction on campus)
- Any food items that meet the federal Competitive rule requirements

I received a copy of the Kirbyville CISD Fiscal Manual (Fiscal Guide for District Staff) for 2014-15.

_____

Employee Name

_____

Date