

YOAKUM INDEPENDENT SCHOOL DISTRICT

Finance Manual

Operating Procedures

Revised & Adopted

6/30/2020

YOAKUM INDEPENDENT SCHOOL DISTRICT

Elected Officials **Board of Trustees**

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Darlene Renken – *Secretary*

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Appointed Officials

Tom Kelley – *Superintendent*

Christopher E. Kvinta – *Asst. Superintendent of Maintenance & Operations*

Chad Rothbauer – *Asst. Superintendent of Curriculum & Instruction*

Yoakum Independent School District

Finance Office Phone List

Business Office

Lynette Pate – 361-293-3162

Business Manager, Payroll, & PEIMS

Paula Janota – 361-293-3162

Receptionist, Fixed Assets & Inventory

Dona Fitzgerald – 361-293-3162

Bookkeeper

Susan Elizondo – 361-293-3162

Finance

Cheryl Schafer – 361-293-3162

Accounts Payable

Tracy Holik – 361-293-3162

Payroll Clerk

Rebecca Pullin – 512-796-4434

PEIMS Coordinator

Yoakum Independent School District

Finance Manual

Preface

This manual provides guidelines and procedures for budgeting and expending District funds and Federal Grants. It is a compilation of State and Federal laws and local policies and procedures that are to be used for processing all financial and budget related items.

The manual was prepared using input from the Texas Education Agency, Finance Office staff, and other District personnel. Although it is not all-inclusive and cannot address all situations, the manual does provide general information to assist with normal, everyday financial transactions. Any and all District personnel with financial duties are responsible for the contents.

Yoakum Independent School District

Finance Manual

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Finance Manual

Section I

Finance and Budgeting

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BASIC SYSTEM CODE COMPOSITION

Fund Code

A mandatory **3** digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Example:

A Special Revenue Fund could be coded **211**. The **2** indicates the Special Revenue Fund, the **11** specifies ESEA Title I Part A – Improving Basic Programs.

Function Code

A mandatory **2** digit code applied to expenditures/expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Example:

The function “Health Services” is coded **33**. The first **3** specifies Support Services – Student (Pupil) and the second **3** is Health Services.

Object Code

A mandatory **4** digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Example:

Money received for current year taxes is classified in account **5711**. The **5** denotes revenue, the **7** shows Local and Intermediate Sources, the **1** denotes local real and personal property taxes revenue and the final **1** specifies current year levy.

Optional Codes 1 and 2 (Subobjects)

A **2** digit code for optional use to provide special accountability at the local level.

Basic System Code Composition

Organization Code

A mandatory **3** digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:

Expenditures for a high school might be classified as **001**. This is a campus organization code that is defined in the Texas School Directory for that high school.

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Examples:

For the 2009-2010 fiscal year of the school district, a **0** would denote the fiscal year.

An ESEA Title I Part A – Improving Basic Programs grant for the project year from July 1, 2009 through June 30, 2010 would be indicated by a **0**. A grant for the project year from July 1, 2010, through June 30, 2011, would be indicated by a **1**. Therefore, 10 months of the ESEA Title I Part A —Improving Basic Programs grant expenditures would be accounted for under project year **0** and 2 months would be accounted for under project year **1**.

Program Intent Code

A **2** digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Example:

An entire class of physics is taught at the basic level. Program intent code **11** would designate Basic Educational Services.

Optional Codes 4 and 5

An optional **2** digit code that may be used by the district to further describe the transaction.

FINANCIAL ACCOUNTABILITY SYSTEM FUND CODES AND ACCOUNT GROUPS

Fund codes are the first, second, and third digits in the code structure.

GENERAL OPERATING FUNDS (1XX) ***(State and locally funded)***

183 Athletic Fund

199 General Fund - This fund classification is used to account for transactions in which the local governing board has wide discretion to use as provided by law. The majority of the transactions handled by the District are accounted for in this fund.

SPECIAL REVENUE FUNDS (2XX, 3XX, 4XX) ***(State, locally and federally funded)***

211 ESEA Title I, Part A

240 Food Service

255 Title II, Part A: Teacher and Principal Training and Recruiting (TPTR)

263 ELA

288 Title 4 SSAEP

270 Rural & Low Income School

289 Summer Bilingual Program

313 IDEA-B

314 IDEA-B Preschool

331 Voc. Ed. Basic Grant (Carl Perkins)

385 SSA State Sup. Visually Impaired

392 SSA Non-education Community

410 Technology Allotment/IMA

435 SSA Regional Day School for the Deaf

437 SSA Special Education Coop.

447 SHARS

461 Principal's Activity Fund

DEBT SERVICE FUND
(Locally funded)

596-599 Debt Service Fund - This fund must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which an **ad-valorem tax** has been dedicated.

CAPITAL PROJECTS FUND (6XX)
(Funded through bond proceeds)

699 CAPITAL PROJECT FUND

PROPRIETARY FUND TYPES (7XX)
(Funded from various sources)

771 Self-Funded Workers Compensation

TRUST AND AGENCY FUNDS (8XX)
(Funded from various sources)

806 Caldwell Demonstration Farm

807 Donald Long Scholarship Fund

861 Tax Office Clearing Fund

863 Payroll Clearing Account

864 Finance Clearing

865 Activity Funds - These funds are held in a custodial capacity by a school district, and they consist of clearing accounts and funds that are the property of students or others. Locally raised revenues used for general operating purposes, such as certain principal's activity accounts, are not agency funds and are to be budgeted and accounted for in the General Fund.

895 Insurance Clearing

**GENERAL FIXED ASSETS AND GENERAL LONG-TERM DEBT ACCOUNT
GROUPS (9XX)
(Memorandum only)**

901 General Fixed Assets - This set of self-balancing accounts is to account for those general fixed assets. This account group is for specific pieces of property such as equipment, land, building and all associated costs.

902 General Long-Term Debt - This set of self-balancing accounts is to account for debts of a non-current nature.

FUNCTION CODES

A Function code appears in the fourth and fifth digits of the code structure and represents a general operational area in a school district. It groups together related activities such as instruction or plant maintenance.

- 11 Instruction** -- A function for which expenditures are for the purpose of directly instructing students including those enrolled in adult basic education programs.
- 12 Instructional Resources and Media Services** -- A function for which expenditures are directly and exclusively for establishing and maintaining libraries and other major facilities dealing with instructional materials and media.
- 13 Curriculum Development and Instructional Staff Development** -- A function for which expenditures are directly and exclusively for in-service training and other staff development involving instructional or instructional related personnel of the district.
- 21 Instructional Leadership** -- A function for which expenditures are directly for managing, directing and supervising general and specific instructional programs.
- 23 School Leadership** -- A function for which expenditures are for general administration of a school campus or similar type of organizational unit. In most cases, function code 23 costs are limited to operating a principal's office, and include all types of activities pertaining to the operation of that office.
- 31 Guidance, Counseling and Evaluation Services** -- A function for which expenditures are directly and exclusively for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals.

- 32 Social Work Services** -- A function for which expenditures are directly and exclusively for promoting and improving school attendance of students, including the promotion of positive student and parent attitudes toward attendance.
- 33 Health Services** -- A function for which expenditures are directly and exclusively for providing health services to individuals. Expenditures for school nurses, other medical, dental and optical services, inoculations, etc., are function 33 costs.
- 34 Student (Pupil) Transportation** -- A function for which expenditures are for providing transportation to students to and from school
- 35 Food Services** -- A function for food service operation expenditures, including the cost of food, labor, and other expenditures necessary for the preparation, transportation and storage of food.
- 36 Extracurricular Activities** -- A function for which expenditures are for extracurricular or other purposes that are not essential in the delivery of services for function 11, function code 20 series, or other function code 30 series activities.
- 41 General Administration** -- A function for which expenditures are for purposes of managing or governing the school district as an overall entity, and that cover multiple activities that are not directly and exclusively for costs applicable to specific functions.
- 51 Facilities Maintenance and Operations** -- A function for which expenditures are for activities to keep the physical plant open, clean, comfortable, safe for use, and keeping the grounds in an effective working condition and state of repair.
- 52 Security and Monitoring Services** -- A function for expenditures related to keeping student and staff surroundings safe. Examples include police officers or security guards, school bus security monitors, crossing guards, security vehicles, telephones and radios, and drug detection dogs.
- 53 Data Processing Services** -- A function for which expenditures are for noninstructional data processing services, whether in-house or contracted. Examples of function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users.
- 61 Community Services** -- A function for which expenditures are for activities *other than* regular public education and adult basic education programs. These types of expenditures are for services or activities relating to the whole community or some segment of the community, including resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for

outside entities in the community.

- 71 Debt Services** -- A function for which expenditures are for the retirement of service fees and for all debt interest.
- 81 Facilities Acquisition and Construction** -- A function for which expenditures are for acquiring, equipping, and/or additions to real property.
- 93 Shared Service Arrangements**

An **Expenditure Object Code** (digits six through nine in the code structure) identifies the nature and object of a transaction. The District's accounting records are to reflect expenditures at the most detailed level using all four digits available for expenditure object codes.

6100 PAYROLL COSTS

This major classification includes the gross salaries or wages and benefit costs for employee services.

6110 Teachers and Other Professional Personnel

6112 Salaries or Wages – Substitutes for Teachers and Other Professionals

6118 Extra Duty Pay - Teachers and Other Professional Employees

6119 Salaries or Wages for Teachers / Other Professionals

6120 Support Personnel

6121 Extra Duty Pay / Overtime - Support Personnel

6125 Salaries or Wages – Secretaries / Para-Professionals

6129 Salaries for Teacher Aides

6130 Employee Allowances

6132 TRS Supplemental Compensation

6134 Stipends -- Money paid to employees for allowances related to and/or for participation in organizational controlled or directed activities.

6139 Stipends for Athletic Activities

6140 Employee Benefit

6141 Social Security / Medicare

6142 Group Health and Life Insurance

6143 Workers' Compensation

6145 Unemployment Compensation

6146 Teacher Retirement

6200 *PROFESSIONAL AND CONTRACTED SERVICES*

This major account classification is used to record expenditures for services rendered to the local education agency by firms, individuals, and other organizations.

6210 Professional Services

6211 Legal Services

6212 Audit Services

6213 Tax Appraisal and Collection

6219 Other Professional Services -- Expenditures for professional services rendered by personnel who are *not employees of the local education agency*.

6230 Regional Education Service Center Services

6238 Regional Education Service Center Services

6239 Regional Education Service Center Services

6240 Contracted Maintenance and Repair Services -- This group of expenditure object codes is used to classify expenditures for maintenance and repair services rendered by firms, individuals, or other organizations, *other than the local education agency*. Maintenance and repair services are for normal upkeep, repair and minor restorations.

6247 Contracted Maintenance and Repair of Grounds

6249 Contracted Maintenance and Repair

6250 Utilities

6259 Other Utilities -- Expenditures for all other utilities not detailed above.

6260 Rentals - Operating Leases

6269 All Other Rentals -- Expenditures for all other rentals not detailed above, including those for equipment, copiers, postage machines, etc.

6291 Contracted Services Region Center

6300 *SUPPLIES AND MATERIALS*

This major classification includes all expenditures for supplies and materials.

6310 Supplies and Materials for Maintenance and/or Operations

6311 Gasoline and Other Fuels for Vehicles, Including Buses

6318 Vehicle Repair Parts

6319 Other Supplies for Maintenance and/or Operations

6320 Textbooks and Other Reading Materials

6321 Textbooks

6329 Other Reading Materials -- Expenditures for magazine and newspaper subscriptions and other reading material not listed above; subscription services (electronic libraries).

6330 Testing Materials

6339 Testing Materials

6340 Food Service

6341 Food

6342 Non-Food

6344 USDA Commodities

6390 Supplies and Materials – General

6397 Inventory Items of \$100.00 but less than \$5000.00

6399 General -- Expenditures for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration. Included here are consumable teaching and office items such as paper, pencils, workbooks, postage, etc.

6400 OTHER OPERATING EXPENDITURES

This major classification used to code all other expenditures that are necessary for the operation of the local education agency.

6410 Travel and Subsistence and Stipends

6411 Travel and Subsistence - Employee only -- This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. The cost of employee travel also includes any registration fees associated with attending conferences, including seminars and in-service training.

6412 Travel and Subsistence – Students -- This code is used to classify costs paid on behalf of students traveling for school sponsored events, including transportation costs, meals, participation fees, room, and other expenses associated with students traveling.

6419 Travel and Subsistence – Non-Employees

6420 Insurance and Bonding Expenses

6427 Insurance

6428 Liability Insurance

6429 Insurance & Bonding Costs

6430 Election Expenses

6439 Election Expenses

6490 Miscellaneous Operating Expenses -- This code is used to classify expenditures for operating expenses not mentioned elsewhere.

6492 Payments to Fiscal Agents

6493 Payments to Members – SSA

6494 Reclassification of Transportation Expenses

6497 Awards

6499 Miscellaneous Operating Expenses -- Expenditures for fees and dues

6500 *DEBT SERVICE*

This major classification is used to code all expenditures for debt and debt related costs.

6510 Debt Principal

6511 Bond Principal

6512 Capital Lease-Purchase Principal

6513 Long-Term Debt Principal

6520 Interest

6521 Interest on Bonds

6522 Capital Lease-Purchase Interest

6523 Interest on Loans

6590 Other Debt Service Expense

6599 Other Debt Fees

6600 *CAPITAL OUTLAY - LAND, BUILDING AND EQUIPMENT*

This code is used to classify expenditures for fixed assets. Fixed assets, unless otherwise defined below, are locally defined as those items with a unit cost of greater than \$5,000 and a useful life of at least two years.

6610 Land Purchase and/or Improvements -- These expenditures are capitalized regardless of unit cost.

6614 Land Purchase and Improvements

6620 Building Purchase, Construction or Improvements -- These expenditures are capitalized regardless of unit cost.

6624 Building Construction

6625 Building Improvements

6626 Fees Associated with Building Purchase or Improvements -- Expenditures for architectural, legal, and other fees connected with building purchase, construction, and/or remodeling.

6630 Furniture and Equipment

6631 Vehicles -- Automobiles, buses, trucks, and vans which cost \$5,000 or more

6639 Furniture & Equipment -- Furniture with a unit cost of \$5,000 or more and a life expectancy of at least 2 years. Expenditures for all other equipment and capital outlay items not classified elsewhere.

6641 Vehicles -- Automobiles, trucks with a unit cost less than \$5,000

6650 Fixed Assets Under Capital Lease / Purchase

6651 Capital Lease of Buildings

6659 Capital Lease of Equipment

FINANCIAL ACCOUNTABILITY SYSTEM SUB-OBJECT CODES

01 Building Trades	11 Drug Education
02 Power Lifting	12 Diplomas & Awards
03 Agriculture, Coop & Pro.	13 Marketing Education
04 Anatomy & Physiology	14 Oral Inter. & Speech
05 Athletics	15 Driver Education
06 Art	16 Foreign Language
07 Band	17 Advanced Placement – S. Studies
08 Business Education	18 Food Service
09 Bilingual	19 Guidance - Counseling
10 Write to Read	20 Homemaking

21	Girls Softball	61	Travel (Monthly)
22	Advance Placement-Government	62	Travel (Professional)
23	Health	63	Extra-Curr. Drivers
24	Technology	64	Football
25	Content Mastery (Sp. Ed.)	65	Basketball
26	Kindergarten	66	Baseball
27	Pre-Kindergarten	67	Track
28	Language Arts	68	Tennis
29	Advance Placement-Eng. Lit.	69	Golf
30	Mathematics	70	Volleyball
31	Asbestos	71	Cross Country
32	Physical Education	72	Science-Comp. Ed.
33	Public School Music	73	Social Studies-Comp. Ed.
34	Remedial Reading-Comp. Ed.	74	Language Arts-Comp. Ed.
35	Remedial Math – Comp. Ed.	75	Early childhood
36	Science	76	Transition Class
37	Social Studies	77	Vocational
38	Journalism	78	Dyslexia
39	Special Education	79	Advance Placement-Biology
40	Reading Recovery – Comp. Ed.	80	Sp. Ed. Personnel
41	Speech Therapy (Sp. Ed.)	81	Superintendent
42	Testing	82	Asst. Superintendent
43	UIL	83	Supervisor
44	Advance Placement-Chemistry	84	Bus Drivers
45	Wood Shop	85	Mechanics - Repairmen
46	Advance Placement-Calculus	86	Custodians - Buildings
47	Lunchroom Supervisor	87	Custodians - Grounds
48	Lunchroom Cooks	88	Deaf Education Personnel
49	Lunchroom Van Driver	89	Comp. Ed. Personnel
50	Bluebonnet Youth Ranch	90	Maintenance Buildings
51	Off. Furn., Eqpt. & Supplies	91	Yoakum Primary School
52	Deaf Education	92	Yoakum Primary Annex
53	Postage	93	Yoakum Intermediate School
54	Gifted & Talented	94	Yoakum Junior School
55	Gasoline	95	Yoakum High School
56	Oil, Grease & Gear Lub.	96	Bulldog Stadium
57	Repair Parts & Sup.	97	All Schools & Bldgs.
58	Tires & Tubes	98	Administration Building
59	Computer	99	Tax Office
60	Driver Ed. Personnel	00	Miscellaneous

Fund 211 subject object code 42 = Homeless

FINANCIAL ACCOUNTABILITY SYSTEM ORGANIZATION CODES

High School	001	Special Education Coop	751
Junior High School	041	Plant Maintenance	907
Intermediate School	102	Health Services	908
Primary& Annex School	103	Food Services	909
Superintendent	701	Transportation Serv.	913
Board Members	702	District Wide	999
Tax Office	703	St. Joseph School	109
Business Office	750		

FINANCIAL ACCOUNTABILITY SYSTEM PROGRAM INTENT CODES

Program Intent codes (two digits) are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The “intent” determines the program intent code, not the demographic makeup of the students served.

10 BASIC SERVICES

11 Basic Education Services -- The cost incurred to provide the primary level of education/instruction to students in grades K-12.

20 ENHANCED SERVICES

21 Gifted and Talented Education Program -- This code is used to identify costs for programs established for students who have been identified as functioning at a higher intellectual plane.

22 Career and Technology -- This code is used to identify costs that can be specifically identified with those vocational education programs approved by the Texas Education Agency.

23 Services to Students with Disabilities (Special Education) -- This code is used to identify costs that can be specifically identified with instruction and related services for those programs for handicapped children approved by the Texas Education Agency.

24 Accelerated Education -- The cost incurred to use instructional strategies to provide services in addition to those provided at the basic level of instruction, thereby increasing the amount and quality of

instructional time for students at risk of dropping out of school.

25 Bilingual Education and Special Language Programs -- The cost incurred to evaluate, place and provide educational or other services that are intended to make the students proficient in the English language.

30 Title I, Part A Schoolwide Activities Related to State Compensatory Education Costs on Campuses with 40% or More Educationally Disadvantaged Students – The SCE costs incurred to supplement federal awards for use on Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211,) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

31 High School Allotment

32 Pre-Kindergarten

33 Pre-Kindergarten – Special Education Population

34 Pre-Kindergarten – State Compensatory Education

35 Pre- Kindergarten – Bilingual Education

36 Early Childhood

37 Dyslexia

38 College Readiness

Other

91 Athletics and Related Activities – The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

99 Undistributed -- This code is used to identify costs for expenditure functions not specifically identified with the major program areas listed above.

XI. DISTRICT FIXED ASSET GUIDELINES FOR LOCAL, FEDERAL AND GRANT FUNDS

A. Fixed Asset

1. An item which has a unit cost of **\$5,000** or more.
2. Will last two years or more.
3. Retains its original shape and appearance with use.
4. Is non-expendable (i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than replace it with a new unit).
5. Does not lose its identity through incorporation into a different or more complex unit or substance.
6. If several parts are purchased to assemble into one item or unit, the total cost determines if the item is a fixed asset (i.e., two standards, weighted bases and a net make up ONE volleyball unit and if the total cost is \$5,000, the unit is a fixed asset. If the net is replaced the following year, it would be a supply item).
7. All fixed assets will be inventoried through the central office. The items must be included at the time of entry: funding source, cost basis, acquisition date, location of item.

Federal and Grant Funds

This guidance refers to capitalization of cost with items purchased with Federal and Grant Funds. As a general rule this refers to equipment or software that exceeds \$5000 and has a shelf life of more than 12 months.

- **Software:**
 - Life of less than 12 months but more than \$5000 in cost. In this case the initial set up fee would be capitalized, but the subscription fee would not be capitalized.
 - Any maintenance fee would also not be capitalized.
 - Both subscription and maintenance fee would be coded to 6200 or 6300 depending on the arrangement.
 - Slightly different for web-based software:
 - This may be one web-site with individual passwords.
 - If the per unit cost is \$500 and there are 10 users, then the cost is \$5000. You may have to capitalize this.
- **Definition of a unit.**
 - In some instances a unit can be defined as a single work station or a full lab. (Something like a Computer On Wheels would be one unit because it is used for one purpose, in one setting, at one time).
 - However, if the COW is used solely for a recharging station and the computers are taken out each day and dispersed to several rooms

throughout the building then it is considered an individual computer and would not be capitalized.

- **Data management systems** with subscriptions of one year
 - Maintenance fees that do not last longer than twelve months, are not capitalized.
 - However, if the relationship (even informally) continues past 12 months, it needs to be capitalized.

B. Surplus Equipment/Sale

1. Items which are no longer working or cannot be used by another campus or department can be sent to the Maintenance Department.
2. The campus or department must call the Maintenance Department to have the item picked up.
3. Any computer or computer equipment must be verified non-repairable by Technology before it is sent to the surplus sale.
4. Equipment purchased with Federal or Grant Funds that have completed their useful life, the Funding Agency must be contacted for proper disposal.

C. Donations

1. Donations of items to the District come in two forms: new items and used items. Items donated to the school or purchased from Activity Funds will be added to the District's fixed asset records and must be accounted for by the school principal and properly tagged as YISD property. All fixed assets are considered YISD property, but will remain on the campus under the control of the Principal and club sponsor.
2. Whether new or used, each item that is donated to our District must have the approval of the campus principal or administrative department head receiving the items. A person in the department normally responsible for purchases of this type of fixed asset (i.e., Technology, Maintenance, Custodial, etc.) must be contacted to see if the item meets the following criteria:
 - a) Safe and acceptable for use by students and employees
 - b) Meets the requirements of the instructional program (if applicable)
 - c) True, justifiable need for the item
 - d) Item is in good working order and is compatible with related equipment
 - e) Within the guidelines of the district technology plan (if applicable)
 - f) Meets the District criteria for a fixed asset as defined in the current Finance Manual of YISD
 - g) Cost \$5,000 or more
3. If the item is **new** at the time of donation and meets all of the criteria listed above, then:
 - a) A donation description sheet must be completed and

signed by the required personnel along with an invoice or receipt detailing the cost of the items. This form, along with the invoice, should be sent to the Finance Office so it can be added to the District's fixed assets.

b) The District will accept responsibility for maintaining and repairing the item.

c) Installation of permanent equipment, such as playground equipment, shelving, etc., should be coordinated with the Maintenance Department.

d) You should write a letter to the organization or individual thanking them for their donation. A copy of this letter should be forwarded to the Finance Office to be filed with the fixed asset records.

4. If the item is **used** at the time of donation and meets all of the criteria listed above, then:

a) These items will not be added to the District's fixed asset records.

b) The District will not replace the items.

c) The campus or department may still accept the donated items.

d) The District will not accept responsibility for maintaining or repairing the item.

e) You should be willing, if requested, to provide a letter to the organization or individual making the donation stating the fair market value of the donation. Keep in mind that "fair market value" is a reasonable approximation of the market value at the time of donation (not the original price paid for the item).

D. Repair and Replacement

1. The District will repair, as necessary, items that were purchased with District funds which are fixed assets or which **cost \$500** or more. Please keep the following guidelines in mind when considering an item for repair or replacement.

a) Repair

1) All items submitted for repair will be reviewed on an individual basis. The District typically provides funds for the repair of instructional items or items critical to the operation of a campus which cost \$500 or more; however, budget constraints will be considered.

2) If the item requiring repair is a fixed asset, it must be properly tagged and on the District's fixed asset inventory before any repairs can be made.

a) Items purchased directly from an activity fund will not be repaired by the District as they will not be tagged.

b) Any donated items requiring repair must meet the

District guidelines for donations.

c) Fixed assets requiring repair will be evaluated to determine if it is more feasible to replace the item than to continue to repair it.

3) Repair and/or replacement of items costing \$500 or more or fixed assets will be limited to problems that have occurred during the normal operation of the equipment. Equipment that has been damaged or vandalized is the responsibility of the individual campus.

b) Replacement

1) Items that are considered to be fixed assets and items costing \$500 or more purchased with District funds will be considered for replacement using District funds. Individual campuses and departments will be responsible for replacing items which do not fall within these guidelines.

2) If an item is to be replaced, only the original amount OR the replacement cost for a similar item, *whichever is less*, will be provided by the District. Should the campus or department wish to “upgrade” the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the “upgrade.”

c) Stolen

1) A **police report** must be filed with the Yoakum Police Department on any stolen item costing \$500 or more or a fixed asset item before the District will replace it. In addition a detailed list of stolen items including serial numbers should be turned into the Central Office. This information will be used to file a claim through the District's insurance policy. Stolen items that are not a fixed asset or cost less than \$500 will be the responsibility of the campus or department.

2) Only the original amount OR the replacement cost for a similar item, *whichever is less*, will be provided by the District. Should the campus wish to “upgrade” the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the “upgrade.”

E. Purchase of Real Property

The Yoakum ISD guidelines for purchasing real property can be found in Board Policy CHG (Legal) or by accessing the following website.

[Yoakum ISD - TASB Policy On Line](#)

Budget Process

Each April, the Superintendent has a budget meeting with campus principals, technology and athletic directors. The finance clerk runs budget worksheets for all campuses/teacher/coaches/ and departments. The Superintendent hands out the worksheets to the principals. The principals distribute the worksheets to the appropriate people so that they can create their budget. The principal then takes each budget and compiles the amounts on a master worksheet to be submitted back to the superintendent. Once the Superintendent has overlooked the campus worksheets, they are then given to the finance clerk for input. There is a preliminary budget workshop with the board members the first of August and again during the regular monthly board meeting. The budget is then adopted by the board before the tax rate is set. This is done at a special called board meeting at the end of August.

Budget process for Federal and Grant Funds

The Grant Administrator is responsible for overseeing the budget process for all Federal Grants received by Yoakum ISD. A comprehensive needs assessment is conducted annually and is used for developing all Federal and Grant Budgets. Depending on the grant, the budget process is done either during the writing of the grant or after the amounts have been awarded. In each case, the Grant Administrator has budget planning meetings with the various departments involved with the grant. Budget amendments are done with the input from the Grant Administrator and the teachers involved.

If a budget amendment is necessary during the plan year, the grant supervisor will submit an amendment to the appropriate entity. The following reasons are allowable for all Federal and Grant Funds:

1. 25% rule
2. Change in the number of funding positions
3. Change in program intent
4. Change in funding amount

Budget Transfer Instructions

The following guidelines are to be used when requesting budget transfers. All budget transfers should be sent to the District in writing.

Any transfers that require approval from the **Board of Trustees** must be received by the **last working day** of each month for inclusion in the next month's Board meeting agenda. For example, a transfer received in the Finance Office on the last day of the month will be included in the Board agenda on the second Monday of the following month.

Transfers must be made in whole dollar amounts (i.e., \$50.00 – no cents) and **must be at least \$10.00**.

Pre-approved Budget Transfers:

This type of transfer **does not require approval** from the Board of Trustees and

may be submitted to the Finance Office at any time from September 1st through mid August of each budget year. Some examples are:

Moving within the same Function:

From: 199-11-6399-00-XXX-XX-XXX To: 199-11-6219-49-XXX-XX-XXX

From: 199-21-6636-00-XXX-XX-XXX To: 199-21-6317-21-XXX-XX-XXX

From: 199-11-6411-00-XXX-XX-XXX To: 199-11-6399-69-XXX-XX-XXX

Transfers Requiring Board Approval:

This type of transfer **requires approval by the Board of Trustees** and should be sent to the Finance Office in writing by the *last working day* of the month for inclusion in the following month's Board agenda. Keep in mind that requisitions may not be processed using these funds until the transfer is approved by the Board. Some examples are:

Changing Function:

From: 199-11-6399-XX-XXX-XX-XXX To: 199-23-6636-XX-XXX-XX-XXX

From: 199-23-6411-XX-XXX-XX-XXX To: 199-11-6399-XX-XXX-XX-XXX

From: 199-11-6317-XX-XXX-XX-XXX To: 199-13-6317-XX-XXX-XX-XXX

Using E-Mail to Request Budget Transfers:

Please keep the following hints and tips in mind when requesting budget transfers via e-mail:

1. **All transfer requests** must be in writing from the campus/department budget authority (i.e., the Principal, Coordinator, Director, etc.) and be sent to the business manager .
2. Please keep **transfers requiring approval** from the Board of Trustees **separate** from all others. This will speed the processing time and save paper! See example on the following page.

Budget Transfer Instructions

3. Summarize the transfers as much as possible. When making several transfers from one account, type one "From" line, then list several "To" lines. See example on the following page. **TRANSFERS MUST BE IN WHOLE DOLLAR AMOUNTS AND BE AT LEAST \$10.00.**
4. **Transfers cannot be made between funds.** For example, a transfer *cannot* be made from 199-11-6399-00-XXX-11-000 to 393-11-6399-00-XXX-11-000.
5. A reply will be sent via e-mail noting the status of your transfer request.

Budget Transfer Example:

Please request Budget Transfers using the following sample format:

From: 199-11-6399-00-003-11-000 100.00

To: 199-11-6411-49-003-11-000 50.00

To: 199-11-6395-66-003-11-000 50.00

XII. PETTY CASH PROCEDURES

Petty Cash Accounts are established on an as-needed basis only. Petty Cash cannot be used for any Federal Grants. The funds issued for petty cash are to be used to purchase items that are needed quickly and do not total over \$100.00. Petty Cash funds should be utilized only in an emergency and not used in place of a purchase order. Open Purchase Orders can be used for routine small expenses.

A. Setting up Petty Cash Accounts

1. All new Petty Cash Accounts must be approved through the Finance Office.
2. If approved, a Petty Cash Custodian will be assigned to the account. This person will be responsible for maintaining the fund.

B. Controls

1. Petty Cash funds should be kept in a LOCKED box or drawer when they are not in use.
2. The fund should be counted, reconciled and replenished every month.
3. The check to replenish the petty cash account is made payable to the Petty Cash Custodian.

C. Operating Procedures

1. Petty cash expenditures must be authorized by the Petty Cash Custodian BEFORE an expenditure can be made. No advances are made, expenditures will be reimbursed.
2. Sales tax cannot be reimbursed.
3. Each expenditure from petty cash cannot exceed \$100.
4. A petty cash voucher must be completed and signed for each expenditure.
5. Personal checks CANNOT be cashed from petty cash funds.

D. Replenishment Procedures

1. The Petty Cash Fund should be reconciled before each reimbursement request.
2. The purchase order, along with the petty cash vouchers, original receipts, and the reconciliation report should be turned in to the Accounts Payable Department.
3. The fund will NOT be reimbursed for sales tax, or expenses that have not been properly documented with receipts, vouchers or signatures.
4. It is the responsibility of the Petty Cash Custodian to follow the appropriate procedures and make sure the fund is always in balance.

E. Closing out Petty Cash

1. The Finance Office should be notified immediately if there is a change in the Petty Cash Custodian.
2. In the event that Petty Cash is no longer needed, contact the Finance Office to close out the fund. The fund will need to be reconciled and closed out to the proper account.

RECORDS MANGEMENT

Requirements

Record retention ensures that critical records are identified and retained in accordance with State and Federal guidelines. The Local Government Records Act establishes the primary requirements for records retention policies and plans. These record retention guidelines are specified in Board Policy – CPC (Legal).

Below is a listing of some of the more common records.

1099 Forms	7 Years
Annual Financial Funds	Permanent
Application (Foundation Funds)	5 Years after Completion
Audit Reports	Permanent
Bank Statements & Canceled Checks	7 Years
Bond Administrative Records & Registers	Permanent
Budget Work Papers	2 Years
Budgets (Official)	Permanent
Canceled Bonds & Coupons	5 Years
Cash Receipt Books	5 Years
Check Register	7 Years
Construction Project Files	Permanent
Contracts, Architects & Engineers	5 Years after Project Completion
Contracts, Construction	Permanent
Contracts, Facilities Use	4 Year after Expiration
Contracts, Installation	10 Years after Project Completion
Contracts, Maintenance & Service	4 Years after Expiration
Contracts, Other	4 Years after Project Completion
Deeds	Permanent
Deposit Slips	7 Years
Easements	Permanent
Election Records	Permanent
Employee Roster	Permanent
Fixed Asset Records	7 Years
General Journal Entries	7 Years
General Ledger	7 Years
Grant Applications	7 Years
Internal Audit Work Papers	5 Years

Inventory Reports	7 Years
Investment Records	7 Years
Journals, All	7 Years
Legal Opinions	Permanent
Paid Bills, Invoices & Expense Statement	7 Years
Pledged Securities Records	7 Years
Purchase Orders (Payment Copy)	7 Years
Returned Checks	7 Years
Sales Tax Reports	4 Years
School Calendar	5 Years
Student Activity Accounting Records	5 Years
Telephone Logs and Activity Records	7 Years
Absence Form Duty Reports	3 Years
Deduction Authorizations	4 Years after Separation
Employee Time Cards/sheet	4 Years
Leave Status Cards	3 Years
Payroll Checks	5 Years
Payroll Registers	7 Years
Payroll Tax Reports	4 Years
W-4's	4 Years after Separation
Accident Reports - Personal Injury	5 Years
Accident Reports - Property Damage	3 Years
Employee Insurance Records	11 Years after Termination
Insurance Policies	4 Years after Expiration
Lost & Stolen Property Reports	3 Years
Hazardous Communication Act Material	Permanent
Blood Borne Pathogen Training Records	3 Years
Hazardous Material Training Records	5 Years
Health Reports of Employees Exposed to Toxic Agents	30 Years after Separation
Material Safety Data Sheets	Until Superseded or Obsolete
Safety Monitoring Reports Concerning Toxic Substances	30 Years
Work Place Chemical List	30 Years
Purchase Orders & Requisitions	7 Years
Successful Bids & RFPs	7 Years
Unsuccessful Bids	2 Years
Annual Reports to State Agencies	Permanent
Tax Correspondence	2 Years
Tax Rate Calculation Worksheets & Notices	3 Years
Tax Refund Applications	3 Years
Tax Rolls	Permanent
Tax Rolls, Real Property	20 Years
Tax Rolls, Personal Property	10 Years
Tax Statement	Until Outside Audit Is Completed

Minutes of School Board Meetings	Permanent
Policies & Administrative Regulations	Permanent or until Superseded
Principals' and Superintendents' Reports	10 Years - Period, 20 Years - Term
School Board Agenda	Permanent
Equipment Maintenance Records	Permanent until Equipment Is Disposed
Facilities Maintenance & Repair Records	3 Years
Fire Safety Inspection Reports	3 Years
Maintenance Work Orders	2 Years
Accident Reports	10 Years
Adult & Vocational Ed Records	7 Years
Attendance Records and Reports	5 Years
Enrollment Reports	7 Years
Fire Drill Records	3 Years
Food Service Records	5 Years
Health Inspection Reports	3 Years
Health Reports Submitted to Texas Department of Health	3 Years
Legal Transfer Records	7 Years
Pupil Accounting Cards	5 Years
Students Cumulative Records	K-8 withdrawal + 7 years 9-12 Permanent
Teacher Grade Books	1 Year, 5 for Voc Ed & Special Ed
Textbook Records	2 Years
UIL Records	2 Years
Annual Transportation Reports to TEA	3 Years
Drivers Records	3 Years
School Bus Purchase Requisitions	5 Years
Food Service Records	5 Years
Certificates, Licenses, or Permits	5 Years after Termination of Employee
Disciplinary & Adverse Action Records	2 Years
EEOC Records, Reports, and Case Files	3 Years
Employee Service Records	Permanent
Employees' Permanent Files	10 Years after Separation
Employment Ads or Announcements	2 Years
Employment Applications	2 Years
Employment Contract	4 Years
Fidelity Bonds	Life of Bond + 5 Years
Financial Disclosure Statements	2 Years
Fingerprint Cards	5 Years after Separation
Grievance Records	2 Years
Observation/Evaluation Forms	4 Years
Performance Appraisal Records	Permanent
Personnel Roster	3 Years
Personnel Studies & Surveys	3 Years

Professional Growth Plans	4 Years
Substitute Teaching Rosters	3 Years
Teacher Certificate Registers	Permanent
Unemployment Compensation Claim Files	5 Years
Workers' Compensation Claim Files	5 Years
Time Deposit Documents & Records	7 Years

SUPPLEMENT vs. SUPPLANT

Yoakum ISD adheres to the Texas Education Agency policy regarding supplement vs. supplant. Supplement means to add to; to enhance; to expand; to increase; to extend; to create something new. Supplant means to take the place of; to replace by something else.

Federal funds may be used only to supplement or augment the educational programs generally offered with state and local funds.

Federal funds may be used only to provide supplemental services that would not have been provided had the federal funds not been available.

State or local funds which previously funded activities may not be diverted to another purpose simply because federal funds are now available to fund those activities.

In other words, the use of federal funds may not result in a decrease in state or local funds for a particular activity, which, in the absence of the federal funds, would have been available to conduct the activity.

Federal funds must supplement or augment that which must be provided by state law or SBOE rule, or any activities which have been adopted as policy by a local school board of education to fund from non-federal sources.

If federal funds are used to enhance or expand a state mandate, SBOE rule, or local board policy, the federal supplementary activities must be separately identified and clearly distinguishable from the activities identified as necessary for implementing a state mandate, SBOE rule, or local board policy as outlined in the implementation plan.

SECTION II

Accounts Payable

Yoakum Independent School District

Finance Manual

Section II

Accounts Payable

I. ACCOUNTS PAYABLE GUIDELINES

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- B. Purchase Orders
- C. Receiving Direct Deliveries
- D. Open Purchase Orders
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- D. One Day Trips
- E. Student Travel Guidelines
- F. YISD Bus Service Guidelines
- G. Leased and Charter Vehicles
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I. ACCOUNTS PAYABLE GUIDELINES

Federal and Grant Funds must be expended for programs, activities, and strategies that are scientifically based on research and that meet the needs for the students served. All applicable requirements of the Federal and Grant Funds regulations, other applicable laws and regulations, and Office of Management and Budget (OMB) circulars apply to the use of these funds. All costs must be reasonable and necessary to carry out the intent of the program.

A. Pre-Acquisition Form

A pre-acquisition form must be filled out for purchases from any **Grant Fund** or General Fund. The goal, objective and strategy should be referenced with the campus improvement or the district improvement plan or the technology plan. Funds requested should be marked, name of vendor, brief description of the item, rationale supporting how this will increase student achievement and the estimated cost of item. The P.A.F. must be signed by the requestor, principal and the superintendent or asst. superintendent for approval before the purchase order is filled out.

B. Purchase Orders

1. Verify vendor address is correct.
This will ensure that your order will go to the right place/department.
2. If there is an attachment, type **“attachment”** on the first line, and send **TWO** copies, original and file copy. Be sure to put your purchase order number on all attachments so they can be matched up properly.
3. **Add a line for shipping, if applicable.**
4. **No** changes, substitutions, or increase of funds can be made to a purchase without **prior** approval.
5. No purchase order can be cancelled without confirmation from vendor of cancellation.
6. **A purchase order MUST be done prior to a purchase being made. If this is not done, merchandise MAY be paid for by campus funds, NOT from budgeted district funds.**
7. Preview items **MUST** be done as a purchase and will be paid as such if not returned by terms.
8. Purchase Orders need to have the following approvals:
 - a) Campus principal/supervisor
 - b) Superintendent of Asst. Superintendent
 - c) If using Grant Funds, Grant Supervisor or superintendent

C. Receiving Direct Deliveries

1. When merchandise is shipped directly to a campus, accounts payable **must** be notified in order for the invoice to be considered for payment. This can be done by emailing or a phone call to accounts payable.
2. Invoices given directly to campus personnel should be forwarded to accounts payable with the purchase order number clearly indicated on it. This includes charge tickets, receipts and repairs. No copies, **only original will be accepted.**

D. Open Purchase Orders

1. All open purchase orders are done as blanket requisitions.
2. **All open purchase orders are closed prior to end of month close.**
3. **Monitor your balance on all open purchase orders.** Checking the payment history along with your records can do this. (See example section). If you have a question please call and we will assist you with our records.
4. **Open purchase orders to retailers: charge slips/receipts must be sent in as used, DO NOT WAIT UNTIL P.O. FUNDS ARE DEPLETED/SPENT. DO NOT HOLD.** This makes for late payments to vendors, resulting in finance charges and late fees, which will also be paid for by your budget funds. Receipts must be detailed, listing items purchased, list P.O. number on all receipt/charge slips. Do not send copy of P.O. until you are ready to close P.O. or the funds are depleted.
6. Once encumbered funds are depleted/spent, a new P.O. will need to be done before further purchases can be made.
7. **Library books** are done as purchase orders, and are delivered to campus librarian. These items should be checked in as soon as possible. A notice via interoffice/e-mail will be sent to you for your approval of payment. Response must be made within 10 days of notification.

E. Consultants

1. All consulting agreements must go through the Business Office/Superintendent's office.
2. Consultants are **never** paid in advance. This should not be reflected in any agreement made with consultant. **Payment is made after services are rendered. This can be done in a series of payments or in one lump sum. Payments are not sent to campus to give to the consultant at time of presentation.**
3. Before a payment can be made to a consultant their Taxpayer Identification number must be on file. This can be either a social

security number or a corporate tax identification number.

4. Payment can only be made from an **original** agreement **not** from a copy and must follow the steps below:

- a) Fill out a purchase order including all pertinent information.
- b) Must be approved by campus principal/supervisor.
- c) Must be approved by the superintendent or asst. superintendent.
- d) If grant funds are used, it must be approved by grant supervisor or superintendent.

F. Mileage Reimbursement

1. A completed Mileage Reimbursement form should accompany mileage reimbursement. (See example section).

2. Both employee and supervisor/principal/director must sign mileage reimbursement.

3. Original form and a calculator tape verifying accuracy of reimbursement must be sent, once again noting purchase order number.

5. Effective January 1, 2010, the District will reimburse employees for mileage at a rate of 50 cents per mile.

For out-of-district travel, use the district's official mileage chart or Mapquest to calculate distance.

G. Subscriptions

1. Forward **two** copies of subscription/renewal, original and one for file, as an attachment, once again noting requisition number on attachment.

2. Subscriptions are prepaid.

3. No subscription will be paid without the proper attachments.

4. P.O.'s for subscriptions should list ship to of your location.

H. Payment for Contract Services (Applies to Local and Federal Funds)

1. Prepare Authorized Supplemental Payment form. (Either provided by contractor or YISD Form, see forms)

2. Form should list date of service, what the service was, account code to be paid from and dollar amount.

3. Supplemental payment form must be complete by listing vendor name, address, and social security number.

4. District employees are reimbursed through Accounts Payable.

5. An incomplete form will result in delay of payment.

6. Payment can only be made from an **original** agreement **not** from a copy and must follow the steps below:

- a) Fill out a purchase order including all pertinent information.
- b) Must be approved by campus principal/supervisor.
- c) Must be approved by the superintendent or asst. superintendent.

- d) If grant funds are used, it must be approved by grant supervisor or superintendent.
- e) For more than \$5,000 must also be approved by Superintendent.

I. Returned Merchandise

Merchandise delivered to campus must be returned by campus. Campus will be responsible for notifying Accounts Payable of this transaction in order for proper credit to be received.

J. Use of School Credit Cards (For Local, Federal and Grant Funds)

Yoakum ISD has HEB, Wal-Mart, Sam's, Home Depot, Tractor Supply Co., Office Depot, Hobby Lobby, Lowes, Shell and Exxon-Mobile credit cards and a MasterCard. Credit cards are kept in check out drawer in locked safe in the central office. Credit Cards are checked out to employees for travel and items purchased from vendors where Yoakum ISD does have an account set up. The following procedures must be followed when issued a school credit card. When a credit card is checked out to an employee they must follow these procedures:

- 1.) Provide a copy of approved purchase order to central office.
- 2.) Check out card from central office. At that time the employee is made aware of the usage terms and their signature indicates agreement to terms.
- 3.) Card must be checked in the next day or the first day back from trip with all original receipts attached.

Credit card statements are received in the business office around the 10th of each month. Each charge on the statement must have a purchase order encumbered in the TxEIS System. If a purchase order is not on file, we will call the campus secretaries and see if a check request has been issued at the campus level through the activity fund. If for some reason an employee fails to turn in a receipt, it will be the employee's responsibility to cover the charge.

II. TRAVEL GUIDELINES (FOR LOCAL, FEDERAL AND GRANT FUNDS)

A. General Travel Guidelines

- 1. In general, "travel" is defined as travel outside the District boundaries where you are acting as a representative of the District. In this case the District may reimburse you for some or all of your qualified expenses. Approval to travel must be obtained **before** taking any trip as noted above, regardless of expenses requested.
- 2. Regardless of the source of any funds requested, a Travel Request must be completed for any travel outside District boundaries. It should be prepared allowing time to obtain all required levels of approvals/signatures, and then be forwarded to the Business Office. All travel requests must be clear, legible through all copies of the Travel Request.

a) Always complete a Purchase Order or Payment Authorization when requesting funds for

food, mileage, and /or lodging. This includes athletic scouting, school business meetings such as district or regional UIL meetings, etc.

b) Purchase Orders must have the following approvals:

1. Campus principal/supervisor
2. Business Office
3. If Grant Funds are used, Grant Supervisor

3. Documentation as to the purpose of the trip must be attached to the Travel Request before submitting it. A copy of a brochure, flyer, registration or entry form is acceptable. Documentation **must** show the location, dates, and times of the event, and any meals or other expenses that are provided.

4. Registration and other non-travel expense **must** be paid by purchase order. Proper documentation must be sent as an attachment to the purchase order. All special instructions **must** be clearly noted. These types of purchase orders should also be prepared in advance and in accordance to the registration deadlines.

5. Payments for actual expenses requested on the travel request form are payable **only** to the employee/sponsor noted on the travel request.

6. Travel expenses may not be paid from one source and that source be reimbursed from another (ex.: paid from Activity Fund and reimbursement requested directly from District budget).

7. Travel expenses are composed of the costs incurred to reach a destination and return. These costs are as follows:

a) Lodging

1) This is the cost of the rental of a room or rooms for District employees, students, or administrators. The **original** hotel bill or receipt must be furnished after the trip. The hotel bill should clearly indicate the cost assigned to the "In-Charge/District Representative" and the cost assigned to the students or bus driver, where applicable. **Texas Hotel Occupancy Tax** will not be paid, as well as the **Texas State Sales Tax** on hotel parking. The District is exempt from this. The District will pay state sales tax on out of state travel and no other individual should be included. An exemption form is included in the manual for your convenience. Room service, laundry, phone calls, internet service, etc. should not be claimed as trip/travel expenses.

2) Hotel accommodations should be at the promotional event/school rate. Multiple rooms should be booked at the best rate possible. Rates more than \$130 per night will need prior approval.

- Students = 4 per room/separate rooms for males and

females

- Adults = 2 per room/separate rooms for males and females
- Principal = 1 room
- HS Campus Athletic Coordinator = 1 room
- Bus Driver = 1 room

b) Meals

1) This is the cost of obtaining food during the trip for the “In-Charge”, students, or bus driver. The costs assignable to the “In-Charge” and the students must be clearly indicated on the bill. Per diem allowances for meals are only allowed during the time periods listed below:

	<u>Employee</u>	<u>Student</u>
Breakfast must leave prior to 7:00am	\$ 6.00	\$ 6.00
Lunch must leave before 11:00am	\$ 9.00	\$ 8.00
Dinner must leave before 4:00pm	\$15.00	\$12.00

Check the Travel Reimbursement Claim Form for additional instructions.

The cost of alcoholic beverages is not a reimbursable expense.

2) When an overnight stay is **NOT** required, the District will reimburse employees for business meals and mileage after returning from the trip, providing **original itemized meal receipts** are submitted. The employee will be reimbursed the **ACTUAL** cost, not to exceed the above rates. There is **no advance** to employees on **one day trips**. Trip expenses must be recapped after trip with all necessary receipts to be reimbursed. Advances can be obtained on one day trips for student meals only.

c) Transportation

1) This is the cost of traveling to a destination and returning while on District business. For all travel expense claims, the YISD standard mileage schedule is used. The standard miles indicated on the mileage chart/destination maps times the mileage rate is the allowance for transportation.

Transportation claims in excess of the allowable mileage **must be explained and documented**. In determining total mileage, the starting point is the individual's school or office, even though the individual may actually leave from his/her residence. If the cost of airline fare, bus fare, parking fees, or taxi fare exceeds the advance requested, the excess may be claimed for reimbursement upon returning from the trip, if properly documented. Documentation includes receipts, where applicable, and explanation of excess mileage. For **out of state travel**, actual cost should be obtained from the

carrier, if applicable, and documented. The District reserves the right to select the appropriate mode of transportation and does **not allow** first-class fares. The District will not pay mileage expense in excess of airfare for out of state travel unless justified.

2)The Superintendent shall be authorized to approve the use of chartered buses for bi-district, regional, quarter finals, finals, or state playoff contests for any extracurricular activities. Such authority shall not be delegated to a designee.

8. Registration fees, seminar tuitions, and any other cost incurred relating to a trip are not travel expenses and should be paid with a purchase order after the trip has been approved. It is **District Policy** that **no reimbursement** is allowed for registration fees paid in advance by an employee. Only the trip expenses of the District employees, students, or administrators should be requested to be paid or reimbursed on travel forms. The District does not pay travel expenses for spouses, or other related guests.

10. Travel requests, which are **not approved**, should be returned to the originator and clearly marked “DECLINED” across the travel request form. The official should note reason for decline on the form. If a new travel request is submitted for previously declined request, a copy of the declined form should be attached.

11. Students are required to sign the expense report documenting that meal money was received. Expenses, groups or any other individual not approved in advance for travel expenses should not be submitted with the travel request form Original or certified original expense receipts should be used (Xerox copies are not acceptable).

12.**District Mileage Reimbursement** – As of January 1, 2010, the District will reimburse employees at the IRS mileage rate of 50 cents per mile. Travel paid from Federal Funds **must meet the guidelines for eligibility noted in the grant in that it must meet the basic grant criteria**. If the District adopts lower rates than the state rate, the **lower rate** must be used.

13.**Scouting** – Scouting needs to be handled in the same manner as a teacher travel. An approved travel request must be completed prior to travel.

B. Registration

1. Registration can only be paid by purchase order. No payments are made to employee for reimbursement of registration.

2. Registration is **not** paid on a travel request form.

3. When doing your P.O. for registration, state date of conference, number of attendees, and their names in the body of your requisition.

4. Attachment should include **two copies** of each person's

registration; one copy is sent to the vendor, the other is filed with payment records. Use an attachment form and note your purchase order number prior to sending to the Finance Office.

5. **No** registration can be processed until attachment is received.

6. Registration is paid in advance of the conference, and is sent directly to vendor of conference.

C. Employee Travel – Extended Stay

1. Use district travel form.

2. Allow 10 days for processing.

3. Always attach backup, this includes a copy of registration, conference, agenda, etc.

4. State date and time of departure, as well as return.

5. Registration must be paid from a purchase order and will **NOT** be paid on travel.

6. Account code must be clearly listed on travel form.

7. All signatures must be present for payment to be considered.

8. Provide employee with Hotel Occupancy Tax/Sales Tax Exemption Form.

9. Mileage is paid on **Re-Cap Only**. No exceptions. Mileage is paid from campus location unless travel is originated directly from home address.

10. **When traveling, the expectation is that one car is used for mileage reimbursement**, and those individuals traveling to the same event are to carpool when possible. There may be exceptions from time to time.

11. Use of school vehicles is mandatory, unless one is not available.

12. Original hotel receipt must be returned with recap. Online sources such as Expedia, etc. are not acceptable.

13. Parking and other miscellaneous expenses will be paid by returning the receipts and accompanied by recap.

14. Travel must be recapped within five business days of return.

15. Phone calls are not a reimbursable expense.

16. Do not send cash through interoffice mail.

D. One Day Trips

1. Trips in which you leave and return in the same day are considered **One Day Trips**. When preparing a travel request for a One Day Trip, you must use the following guidelines:

a) Prepare Travel Request, obtaining all the needed signatures.

b) State date and time of departure and return, as well as where you are going.

c) You **MUST** keep all receipts for meals in order to be paid for them. You will be paid up to but not over the allotted amount, but

only with receipts.

d) Turn in any toll road or parking receipts, as well as mileage.

e) Complete travel reimbursement form; attach all receipts.

f) Employee must sign as well as Principal/Director, turn in for payment.

g) Once again allow 10 days for processing.

h) Registration is to be paid on purchase order to conference/event only and will not be reimbursed to employee. Call business office for exceptions.

i) Travel Request forms and Purchase Orders must be approved by the employee's supervisor.

One day trips are only reimbursed after the fact, and only with original receipts.

E. Student Travel Guidelines

1. Use only Student District Travel Form.

2. Attached documents must include a list of students.

3. Travel must state date and time of departure and return.

4. Always include a copy of registration, itinerary, and list all other activities.

5. Registration must be paid on a purchase order, and will **NOT** be paid on travel request.

6. Account code must be clearly written on travel form.

7. All signatures must be present in order for travel to be considered for payment.

8. **All** hotel expenses are to be paid by purchase order. You will need to get cost faxed to you from hotel, include all appropriate taxes (i.e., county, city, etc.). Original hotel receipt must be returned with recap.

9. Phone calls, internet services, and movies are not reimbursable expenses.

10. Students attending an overnight trip must be approved by the Superintendent.

G. YISD Bus Service Guidelines

1. A request for YISD Bus travel must be submitted by the campus/department two weeks prior to the trip in writing or by calling the transportation dept.

2. Cancellations require a 24-hour notice via email to the Business Office. For weather-related cancellations, travel dates will be rescheduled according to availability and preferences of requesting campus/department. If rescheduling is not an option, funds will be returned to the appropriate account.

H. Leased and Charter Vehicles

1. LEASE AND CHARTER RESERVATIONS WILL NOT BE

VALID UNTIL THE VENDOR HAS ACCEPTED THE YISD PURCHASE ORDER.

2. Vendor MUST be contacted to confirm availability and cost, and if both parties agree on the services to be provided, a confirmation number must be obtained to reserve the request information until the purchase order is received.
3. Campus appointed staff must follow ALL Purchasing procedures to schedule, change, or cancel lease/charter reservations.
4. Damages, cleaning fees, parking fines, traffic violations, and/or all other additional costs are the responsibility of the campus/department.
7. Accounts Payable MUST receive:
 - a) Any and all lease documents, signed by the appointed driver.
 - b) Documentation of any additional fees not included on the Purchase Order.
 - c) Documentation and explanation of any incidents that occurred while in possession of the vehicle.

Lease Vehicles ONLY

8. ONLY YISD full-time employees may drive lease vehicles. Students, parents, and /or non-employees may NOT drive lease vehicles.
9. Additional insurance coverage should be purchased from the leasing company for liability purposes (minimum state requirement).
10. Vehicles should be returned with the same fuel level as when they were received to avoid additional refueling charges.

I. Vendor Guidelines

1. Without a purchase order, either faxed or mailed, there is no valid reservation.
2. Weather-related cancellations and/or "short notice" changes may be confirmed with the vendor, but this does not guarantee dismissal of cancellation fees.
3. All invoices and supporting documents must be mailed to Accounts Payable; address is listed on the purchase order, no exceptions.

SECTION III

Payroll

Yoakum Independent School District

Finance Manual

Section 3

Payroll

- I. REPORTING ABSENCES
- II. SUPPLEMENT PAY
- III. TIMESHEET PROCEDURES & SEMI-ANNUAL CERTIFICATION
- IV. TIME AND EFFORT
- V. OVERTIME
- VI. TAXES, TRS, AND OTHER DEDUCTION INFORMATION
- VII. PAYROLL DUE DATES
- VIII. JOB DESCRIPTIONS

Leave Policy

See District Policy DEC Legal and DEC Local located on District Website

Reporting Absences

All employees must report their absences using an Absence from Duty form. Employees will contact the campus secretary or direct supervisor when filling out the Absence from Duty Form. It is very important that employees carefully select the type of leave to be taken (state, local, off-duty, etc.). Absences must be taken in whole or half days.

Supplemental Pay

Employees who perform other duties in addition to their regular assignments are paid supplemental pay.

All Yoakum ISD employees, full-time or part-time, must be paid through Payroll for any type of compensation, EXCEPT reimbursements for travel, fees, dues, etc. If an employee earned wages in a second unrelated job such as judging contests, athletic events and so forth, the compensation will go through Payroll. These payment requests must be submitted on a timesheet.

ALL supplemental pay must have some type of documentation to verify the hours worked. Normally, this is in the form of a timesheet. The employee and Principal/Supervisor/Program Director must also sign the timesheet. STAMPED SIGNATURES WILL NOT BE ACCEPTED. Supplemental pay for administrators requires an additional signature.

Timesheet Procedures

1. Enter the employee's name. Please avoid using nicknames.
2. Employee's position for which he/she was hired.
3. Enter the payroll period. Payroll period is the beginning and ending date for period being submitted for payment.
4. Time worked each day must be shown.
5. Enter description of job performed.
6. After the employee adds up the total of hours he/she is to be paid, the supervisor should:
 - a. Check total hours.
 - b. Sign the sheet. Employee **and** Supervisor must sign the timesheet.

Time and Effort & Semi-Annual Certification Reporting

School districts are required to maintain auditable "time and effort" documentation that show how each employee paid with federal funds spent his or her compensated time. Such documentation is written, after-the fact (not estimated or budgeted)

documentation of how the time was spent. Time and effort reports should be prepared by any staff with salary charged (1) directly to a federal award, (2) directly to multiple federal awards, or (3) directly to any combination of a federal award and other federal, state or local fund sources.

Monthly reports are required for personnel whose time is charged in part to more than one revenue source (split-funded staff). These reports document the portions of time and effort dedicated to each revenue source. Such records must (1) be completed after-the-fact, (2) account for the total time for which the employee is compensated, (3) be prepared at least monthly, (4) coincide with one or more pay periods, and (5) be signed by the employee and countersigned by an administrator or supervisor.

Semi-annual certifications are required for personnel whose compensation is funded solely from federal funds. These certification documents that he/she has been working solely in activities supported by the federal funds. The certification must (1) cover a semi-annual period (e.g., September-January and February-June, or September-February and March-August), (2) identify the program, and (3) be signed and dated by an employee and supervisor having first-hand knowledge of the work performed by the employee.

NOTE: If a school operating a schoolwide program consolidates Federal, State, and local funds in a consolidated schoolwide pool, an employee who is paid with funds from that pool is not required to file a semi-annual certification. Because Federal funds are consolidated with State and local funds in a single consolidated schoolwide pool, there is no distinction between staff paid with Federal funds and staff paid with State or local funds. A school that consolidates Federal funds in its schoolwide program is not required to meet most of the statutory and regulatory requirements of the specific Federal programs included in the consolidation. However, the school must ensure that it meets the intent and purposes of the Federal programs included in the consolidation so that the needs of the intended beneficiaries are met. If funds are not consolidated in a schoolwide pool, then time and effort reporting must be maintained for federally funded personnel.

Time and effort reporting guidelines are specified in the U.S. Office of Management and Budget (OMB) Circulars A-87 and A-133. The circulars provide instructions to auditors performing Single Audits of states, local governments, and non-profit organizations. OMB-87 establishes standards for charging employee compensation for federal grants. OMB A-133 lists the compliance requirements for federal education programs, including Title I Part A.

Overtime Compensation

Yoakum ISD compensates overtime for non-exempt employees in accordance

with Federal Wage & Hour laws. All employees are classified as exempt or nonexempt for purposes of overtime compensation. Only non-exempt employees are entitled to overtime compensation. Please contact your immediate supervisor/manager for further information.

Overtime is legally defined as all hours **worked** (leave days do not count toward hours for overtime) in excess of 40 hours per week and is not measured by the day or by the employee's regular work schedule. Employees who are approved to work beyond their normal schedule, but less than 40 hours per week will be compensated at straight time. Employees approved to work more than 40 hours in a week, will be paid for hours over 40 at time and one-half.

Most non-exempt employees will use a timesheet.

Tax, TRS, and Other Deduction Information

W-4 PROCEDURES

Employees must complete a W-4 form so that the payroll department can withhold the correct federal income tax from wages. Because tax situations can change, a new form may be necessary. Please consult a tax advisor with any questions regarding withholding.

A new W-4 form can be accessed from the IRS website (www.irs.gov) or forms are available in the payroll department. A new properly executed form will replace all prior forms received.

EARNED INCOME CREDIT

If you are eligible and want to receive an advanced Earned Income Credit, a W-5 must be completed and forwarded to the payroll department each year.

MEDICARE TAX INFORMATION

Employees hired by Yoakum ISD after March 31, 1986 are required to contribute 1.45 percent of their gross pay to the Medicare program operated by the Social Security Administration.

SOCIAL SECURITY INFORMATION

Yoakum ISD does pay the 6.2% social security tax on the gross pay on all auxiliary personnel.

Teacher Retirement (TRS)

Texas public school employees employed in a TRS eligible position must contribute to the TRS system. The total deduction is 8.35 percent of TRS-eligible wages. This deduction consists of a 7.70 percent pre-tax deduction and a .65 percent after-tax deduction for the TRS-Care program.

Each employee that is participating in the TRS program will receive an annual statement of their account showing all deposits made from September through August. The annual statement is provided from TRS. Please keep your address

updated to ensure receipt of your statement. If you have moved, you can obtain a Change of Address form from the Human Resource Department. If you are planning to retire under TRS, you should notify TRS as soon as possible to obtain a retirement packet. You can request this packet and other information from TRS. Contact information for TRS is listed below.

Teacher Retirement System of Texas
1000 Red River Street
Austin, Texas 78701-2698
1-800-223-8778
<http://www.trs.state.tx.us/>

W-2 Forms

W-2 forms will be sent on or before January 31st each year. It is very important to keep your mailing address updated. If you have moved, contact the Business Office with your new address. To replace a lost W-2 form, contact the payroll department.

REMINDERS FROM THE PAYROLL DEPARTMENT

- Failure to turn in payroll paperwork by deadlines may prevent timely pay of employees and substitutes
- Always use current forms.
- Refer to the Payroll Due Date Schedule for dates included in each pay period and the specific DUE dates. Please note that the due date is the date Payroll must be RECEIVED by our department. Should any problem arise in being able to comply with the due date, be sure to contact Payroll.
- All timesheets/supplemental sheets must be signed by the appropriate Principal/Supervisor. Stamped signatures are not acceptable. A Principal/Supervisor cannot approve their own timesheet/supplemental. An additional supervisory signature must be obtained.
- Appropriate court documentation is required to support jury duty Absence from Duty form. The summons is not acceptable.
- An employee MUST use all days available to him/her before full dock can be taken. Workers compensation is the only exception.
- Please make a check list for review to ensure all checks for your campus have been received. Notify Payroll immediately regarding any missing or additional checks received.

Payroll Due Dates

TO: DISTRICT EMPLOYEES
 FROM: BUSINESS OFFICE
 DATE: AUGUST 15, 2020
 SUBJECT: GENERAL LEDGER AND PAYROLL SCHEDULE FOR 2020-2021

General			
Ledger Schedule		Payroll Schedule	
Reporting Day	Check Distribution	Reporting Day	Pay Day
9/14/2020	9/16/2020	9/04/2020	9/25/2020
10/12/2020	10/14/2020	10/02/2020	10/23/2020
11/9/2020	11/11/2020	11/06/2020	11/20/2020
12/14/2020	12/16/2020	12/04/2020	12/18/2020
1/11/2021	1/13/2021	1/08/2021	1/25/2021
2/8/2021	2/10/2021	2/05/2021	2/25/2021
3/8/2021	3/10/2021	3/05/2021	3/25/2021
4/12/2021	4/14/2021	4/01/2021	4/23/2021
5/10/2021	5/12/2021	5/07/2021	5/25/2021
6/14/2021	6/16/2021	6/04/2021	6/25/2021
7/12/2021	7/15/2021	7/02/2021	7/23/2021
8/9/2021	8/11/2021	8/06/2021	8/25/2021

JOB DESCRIPTIONS

Each new employee is required to review and sign off on the job requirements and job responsibilities procedure. Yoakum ISD uses the model job descriptions from HR Resources from TASB Website.

SECTION IV

Purchasing Guidelines

Yoakum Independent School District

Finance Manual

Section IV

Purchasing Guidelines

I. RESPONSIBILITY FOR PURCHASING

- A. Purchasing Policy
- B. Purchasing Authority

II.LEGAL BASIS FOR BIDS, PROPOSALS AND QUOTATIONS

III. PURCHASING PRINCIPLES

- A. Purchase Orders
- B. Reporting

IV. INTERNAL PROCEDURES

- A. Specifications
- B. Vendor List
- C. Equipment Warranty, Maintenance, Repair
- D. Open Records
- E. Sales Taxes
- F. Delivery and Receipt of Orders
- H. Verification of District Data

V.BOARD POLICIES CONCERNING PURCHASING

Preface

The Yoakum Independent School District's *Purchasing Guidelines* are intended to be a guide to help you understand purchasing procedures of our district. By providing information concerning the procedures for purchasing and bidding, these Guidelines will assist in the understanding of the complex financial requirements of the educational world in which we live.

The main focus of the Purchasing Department is to facilitate the acquisition of goods and services in accordance with state and federal law in order to meet the needs of schools and departments. Our focus is on educating staff members primarily responsible at the campus and department levels for purchasing so that they can make most purchases directly.

We strive to give purchasers the confidence and support they need to be successful. Although oversight of the purchasing process is still centralized, most purchasing decisions are site-based. By placing the majority of the decision making power in the hands of principals and teachers, we encourage the control of expenditures and get the most value for the dollars available.

I. RESPONSIBILITY FOR PURCHASING

A. Conflict of Interest Policy

A complete Policy concerning Conflict of Interest can be found in Board Policy under Conflict of Interest which is posted on the Website for required postings: BBFA (Legal)

B. Purchasing Policy

1. Complete purchasing policy and procedures followed by the district may be found in the Texas Education Agency Financial Accountability System Resource Guide (FASRG) in the Purchasing Module.
2. FASRG can be accessed through the TEA website at:
<http://www.tea.state.tx.us/school.finance/audit/resguide8/purchase/index.html>
3. Board policies pertaining to purchasing can be accessed through the YISD website at:
[https://pol.tasb.org/Policy/Code/396?filter=CH=CH\(LOCAL\).pdf&QueryText=PURCHASING](https://pol.tasb.org/Policy/Code/396?filter=CH=CH(LOCAL).pdf&QueryText=PURCHASING)

C. Procurement Methods

The district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the district must not preclude potential bidders from qualifying during the solicitation period. The district must use one of the following methods of procurement. Procurement by **micro-purchase** is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold of \$10,000.00 in the aggregate across all federal grant programs for the fiscal year. It is the District's responsibility to monitor the aggregate expenditure for these vendors so not to go over the threshold. To the extent practicable, the district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the district considers the price to be reasonable.

"Micro-purchase" means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. Micro-purchase procedures comprise a subset of a district's small purchase procedures. The district uses such procedures in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost.

Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

D. Procurement by Noncompetitive Proposals (Sole-Source)

In reference to 2 CFR 200.320(f), procurement by noncompetitive proposals in procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply: The Item is available only from a single source; The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation; After solicitation of a number of sources, competition is determined inadequate. It is the responsibility of the LEA to document a sole-source procurement. The documentation must include how the LEA determined the noncompetitive procurement is the appropriate procurement method.

According to the EDGAR, grant recipients who use federal grant funds to procure property and services must follow general procurement standards. Federal grant recipients must select a procurement method that is most appropriate according to the circumstances involved. The procurement methods available to the federal grant recipient are: Micro-purchase; Small Purchase; Sealed bids; Competitive proposals; and Non-competitive proposals (also commonly thought of as "sole source")

One allowable use of a non-competitive procurement is a public exigency or emergency that will not allow for a delay in services, caused by the competitive solicitation process. In the event of an emergency, such as a Hurricane, a grant recipient may choose to solicit a non-competitive proposal from only one source to avoid delay in procuring items or services. When using the non-competitive procurement method, all cost must still be allowable under the specific program.

E. Purchasing Authority

1. The following persons are delegated the authority to act as agents for Yoakum ISD in carrying out the purchasing activities of the district:
 - a. Superintendent
 - b. Asst. Superintendents
 - c. Business Manager
 - d. Technology Coordinator
2. Each Principal acts as purchasing agent for all expenditures made from his/her campus Activity Fund.

II. LEGAL BASIS FOR COMPETITIVE BIDS & QUOTES

A. Bids, Proposals and Quotes

1. Purchases less than \$10,000. The following limits apply to the TOTAL requisition amount, not the cost of a particular item. Requisitions cannot be split to avoid obtaining quotes.
 - a) Requisitions totaling less than \$5,000 – no quotes required
 - b) Requisitions totaling \$5,000 - \$9,999 – minimum of two quotes required

2. Purchases between \$10,000 and \$49,999

Three written, faxed or emailed quotes are required

c) Exceptions

- (1) Textbooks
- (2) Books and encyclopedias purchased directly from the publisher
- (3) Component repair parts (parts made by the same manufacturer as the item being repaired and no comparable parts available)
- (4) Buy Board and Region III Purchasing Coop Vendors

3. Purchases greater than \$50,000

- a) All school district contracts for the purchase of **goods and services valued at \$50,000** or more in the aggregate during a 12-month period must be competitively bid. EC 44.031

Exceptions to 3a:

- (1) Professional Services - architect, physician, certified public accountant, attorney, surveyor, engineer, or state certified real estate appraiser EC 44.031f
- (2) Sole Source Goods - items only available from one source covered by a patent, copyright, or monopoly; films, books, manuscripts; utility services; and captive replacement or component parts for equipment repair. EC 44.031j
- (3) Emergency repair or replacement of school equipment that has been damaged or destroyed with the approval of the Board of Trustees. EC 44.031h
- (4) Computers with an annual aggregate value above \$15,000. EC 44.031k
- (5) School buses with an annual aggregate value greater than \$20,000. EC 44.031 l

- b) These contracts must be preceded by a competitive pricing mechanism. EC 44.031 l

- (1) Competitive bids
- (2) Requests for proposals
- (3) Catalog purchase
- (4) State contracts
- (5) Department of Information Resources (DIR)
- (6) An inter-local agreement based on bids or proposals (Cooperatives, such as Region 3 Education Service Center, BuyBoard, etc.)
- (7) Reverse Auctions

- c) Notice is required for bids and requests for proposal:

- (1) To be published once a week for at least two weeks prior to the deadline for receiving responses.
- (2) In a newspaper for the county in which the school district's central office is located. EC 44.031g

III. PURCHASING PRINCIPLES

The Purchasing Prime Directives

- ☐ Approval for purchases must be made prior to purchase.
- ☐ Request for payment without a purchase order approved by the Purchasing Department will become the responsibility of the person ordering the merchandise.

General Guidelines

- ☐ The Purchasing Department must approve purchases via a purchase order number before purchases are to be made.
- ☐ Materials for preview must follow the same purchasing procedures as detailed in this section.
- ☐ Employees should not purchase materials with their own money with the intention of being reimbursed by the district. Instead, the purchasing procedures outlined in this section should be followed.

A. Purchase Orders

No purchases are authorized without issuance of a purchase order, as payment will not be made for such purchases. Anyone creating or authorizing such a commitment prior to securing a purchase order number will be held personally liable for payment of such agreement and/or may be liable to prosecution under the Texas Penal Code Chapter 39 Abuse of Office, Section 39.01.

General Purchase Order Procedures

1. Purchase Orders are processed on a daily basis. Once a purchase order is approved by the Business Office the budgeted funds are encumbered at the same time.

2. A purchase order is considered to be only a purchase request until approved by the Business Office.
3. Contracts for Purchase will be put into effect by means of a purchase order(s) executed by the Business Office after bids have been awarded to purchase goods or services.
4. **The merchandise should not be ordered until the purchase order has been approved by the Central Office.**
5. Purchase Orders are not to be modified with the vendor or by schools or departments directly. If it becomes necessary to change the terms of a Purchase Order, the school or department must first advise the Business Office. The Business office has the responsibility to adjust the encumbrance on the Purchase Order.
6. Once a Purchase Order is issued, the same P. O. number cannot be used for reorders.
7. In the event it is necessary to cancel a Purchase Order, the secretary/requisitioner must advise the Vendor in writing. The Business Office will liquidate the encumbrance.
8. The Business Office will:
 - a) Verify compliance with bid laws
 - b) Verify correctness of coding according to the Finance Manual, and
 - c) Give final approval if everything is in order or reply via email to the requisitioner if a problem exists.
9. Following final approval, the order may now be placed.
10. When all merchandise/goods/services/expectations have been received on the purchase order usually at the Business Office, office personnel signs the pink copy of the purchase order and submits it for payment.

B. Reporting

Reporting of expenditures for monthly Board Meetings, eGrants, etc., is done through the Business Office using the following criteria.

- a) Board Meetings – At the end of each month financial reports are created for approval at the next board meeting. Included in this financial report is:
 1. List of Bills for the month
 2. Sign off statement totaling all expenses from general fund, Special revenue fund, and building fund
 3. Investment Reports (quarterly)
- b) Federal Grants – Reporting to eGrants is conducted once a month coinciding with payroll mainly Special Revenue (211). All other special funds are reported as needed or quarterly. After each payroll the following procedures will be followed when compiling the reports for reimbursement.

1. A current general ledger is created.
 2. A detail expenditure report is created.
 3. From the above two reports, expenditures from each object code (i.e., 6100, 6200, etc.) is recorded.
 4. Login to the eGrants system and report the appropriate year-to-date expenditures for each grant.
 5. All expenditures must be incurred before a request for draw down is submitted.
- c) Receipts – For Local, Federal and Grant Funds
1. Cash/check deposits are conducted on a daily basis.
 2. Deposits from the State Comptroller's office are monitored three times a week via the TEA Payment Website.

C. Cash Management

The finance clerk will post checks and deposits as received. The finance clerk runs a cash position report after all receipts and disbursements are posted and is given to the business manager. The business manager will then estimate what cash needs to be on hand for daily use. The Depository bank uses an aggregate balance of all accounts to determine the cash balance. The excess funds are invested in Certificates of Deposit at the depository bank. These certificates of deposit are invested in terms of days as to when the next monthly bill run, payroll and bond payments are due.

IV. INTERNAL PROCEDURES

A. Specifications

1. Preparation of specifications shall be the responsibility of the using school or department. The responsibility of the Business Office is to review the specifications to ascertain whether competitive bids can be obtained and assure that Board policies and state laws are followed regarding the purchase.
2. Specifications must contain adequate technical descriptions to clearly identify for prospective bidders the type of material, equipment, or services required. In addition to the detailed specifications, brand names, model numbers, and like descriptions may be referred to as product meeting specifications to inform prospective bidders of the type of quality required. Descriptions must include quantitative data such as size, weight, or volume and qualitative data such as commercial grade, texture, finish, strength, chemical analysis, or composition where possible.

3. The business office is responsible for payroll and accounts payable. The finance clerk, accounts payable clerk and business manager are the only employees that have direct access through login's and passwords to the district financial data.

a) Check signing is done by the superintendent or asst. superintendents. Payroll transfer checks are signed by the board president and vice president or secretary.

b) For accounts payable, the finance clerk inputs all invoices. The Finance and accounts payable clerks verify the check register for accuracy. The finance clerk writes checks and places in envelopes. The checks, along with a check register, are given to the payroll clerk to make sure all checks are accounted for. It is the responsibility of the finance clerk to add postage to the envelopes and carry them to the post office.

c) Bank reconciliations are completed the first of every month. The finance clerk conducts reconciliations each month and then is reviewed by the Business Manager. Furthermore, the external auditor once a year conducts a random reconciliation check.

B. Vendor List

Yoakum ISD has inter-local agreements with TASB BuyBoard and Region III Regional-Purchasing Coop. Their website is:

a) http://www.buyboard.com/default_login.html?seq=&rfq=

b) <http://www.esc3.net/content/blogcategory/93/210/>

C. Equipment Warranty, Maintenance, and Repair

For repair of equipment that has been received and paid, a School or Department has one of the following options:

1. If the equipment is under warranty, contact the vendor from whom it was purchased. If the product was purchased through a District bid, contact Purchasing. (Warranties start the day the equipment is received even if school is not in session and the item is not put in use right away.)

2. If the equipment is no longer under warranty, contact the Maintenance Department for repair assistance.

3. For those items covered by outside maintenance contracts such as typewriters, duplicating equipment, and some copiers, contact the appropriate service company holding a maintenance agreement with the District.

4. For all computer equipment, contact the Technology Repair Department.

D. Open Records

All information collected, assembled or maintained by governmental bodies pursuant to law or ordinance or in connection with the transaction of official business is public information and available to the public during normal business hours of any governmental body with

certain exceptions.

Three exceptions clearly concern the purchasing operation found in: Texas Education Code Title 110A, 6252-17a, Section 3

1. information, which if released, would give advantage to competitors or bidders;
 2. information pertaining to the location of real or personal property for public purposes prior to public announcement of the project, and information pertaining to appraisals or purchase price of real or personal property for public purposes prior to the formal award of contracts therefore;
 3. trade secrets and commercial or financial information obtained from a person and privileged or confidential by statute or judicial decision;
- The concern is that information is not disclosed at inappropriate times leaving the District unprotected.

E. Sales Taxes

1. Yoakum Independent School District is exempt from the payment of state sales taxes by the fact it is a political subdivision of the State of Texas.
2. Staff members may not use the District's tax-exempt status for purchases of personal property. Anyone avoiding the payment of sales tax by using this exemption may be liable for prosecution under Texas Penal Code, Chapter 39, Abuse of Office, Section 39.01. (This also applies to booster clubs, PTOs and other outside organizations – they must apply and receive their own tax-exempt status.)
3. All Purchase Orders notify vendors of the District's tax-exempt status. When placing a confirming Purchase Order with a vendor, the school or department should indicate to the vendor that the District holds this exempt status and should not be charged tax.

G. Delivery and Receipt of Orders

1. Orders will be delivered to the business office.
 - a. 315 E. Gonzales St., Yoakum, Texas 77995
2. All orders must be inspected within five (5) days. Claims for damages or incorrect orders need to be submitted promptly to the vendor.
3. Returning orders - Contact that vendor directly for pickup instructions.

H. Verification of District Data

Expenditures

Before checks are written purchase orders matched against invoices for amounts, vendor information and expenditure coding. Once the checks are

written the invoices are matched against the check before they are inserted in an envelope.

Each month the Business Office creates financial reports for the monthly board meetings. In the reports includes a check register. The check register includes vendor information, description of items purchased and budget code information. The check register is reviewed again at this point for coding accuracy.

Also each month the Business Office sends out budget activity printouts to each teacher/coach. This helps detect any coding errors on individual budgets.

The Federal Grant Administrator is responsible for verifying data for accuracy. The Business Office runs detailed expenditure reports for the Grant Administrator to check for coding and allowable expenditures. This is done on a quarterly basis.

V. Board Policy Concerning Purchasing

Board Policy can be found at the following link.

[Yoakum ISD Board Policy - CH \(Legal\)](#)

[Yoakum ISD Board Policy - CH \(Local\)](#)

SECTION V

FORMS

Yoakum Independent School District

Finance Manual

Section V

Forms

- I. Professional Services Contract
- II. Compensation or Fees to Be Paid to Contractor
- III. Time and Effort
- IV. Semi-Annual Certification
- V. W-2 (Link)
- VI. W-9 (Link)
- VII. Sales Tax Exemption (Link)
- VIII. Hotel Sales Tax Exemption (Link)
- IX. Pre-Acquisition Form located on District Website
- X. Purchase Order – Requisition located on District Website
- XI. Workshop Approval located on District Website
- XII. Absence from Duty located on District Website
- XIII. Time Sheet located on District Website
- XIV. Travel Reimbursement located on District Website
- XV. Work Order located on District Website
- XVI. Bus Trip Request located on District Website
- XVII. School Vehicle Request located on District Website

I. Professional Services Contract

Yoakum Independent School District Professional Services Contract

This Contract is entered into on this the ____ day of _____, 20__ by and between the Yoakum Independent School District, hereinafter referred to as "District" and _____, hereinafter referred to as "Contractor".

Whereas the District desires to engage the Contractor to provide the following services:

Whereas, Contractor warrants that it is qualified and competent to render the aforesaid services.

Now therefore, for and in consideration of the agreement made, and the payments to be made by District, the parties agree to the following:

1. **Scope of Services:** *(Describe Services to be provided and by whom. Attach as Exhibit A the personnel provided for under the agreement and their current resumes.)*

2. **District Furnished Services:** District agrees to guarantee access to and make provisions for the Contractor to enter upon District property as required to perform their work and make available pertinent data.

3. **Fees:** The fees for furnishing services under this Contract shall be based on the rate schedule which is attached hereto as Exhibit "B". The fees for services under this Contract shall be due as set forth in Exhibit B within thirty (30) calendar days after receipt by the District of an invoice covering the service(s) rendered, if a valid Purchase Order has been issued for the Contract.

4. **Maximum Cost to the District:** In no event will the cost to the District for the services to be provided, including reimbursable Travel Expenses as defined herein exceed the Maximum Sum as listed in Exhibit B.

5. **Contract Performance Time and Term of Contract:** All work required by this Contract shall be completed and ready for acceptance by the District no later than _____. The Contract shall commence on issue of Purchase Order and shall terminate on _____.

6. **Relationship of Parties:** Neither this Contract nor services provided for under this Contract shall be construed to create a relationship of employment, agency, partnership or joint venture between Contractor and District. The status of Contractor shall be that of an independent contractor. As such the District cannot nor does it in any way make representations regarding how this agreement may impact TRS benefits or any other retirement benefits the Contractor may be receiving.

7. **Nondiscriminatory Employment:** In connection with the execution of this Contract, the Contractor shall not discriminate on the basis of sex, disability, race, religion, color, age, gender, sexual orientation, and/or national origin in the educational programs or activities which it operates, and it is required by Title IX, Section 504, Title VII, and the Americans with Disabilities Act not to discriminate in such a manner. This policy not to discriminate extends to employment in and admission to such programs and activities.

8. **Termination:** If the Contractor fails to provide the services required under this Contract in any manner, or otherwise fails to comply with the terms of this Contract or violates any policy, regulation or other law which applies to its performance District may terminate this Contract by giving five (5) calendar days written notice. Either party may terminate this Contract for any reason by giving thirty (30) calendar days written notice to the other party. Notice of termination shall be sent by registered mail. In the event of termination not caused by the Contractor, the Contractor shall be paid for services performed to the date of termination in accordance with the terms of this Contract.

9. **Felony Conviction Notice and Criminal Background Check:** Contractor must give notice to the District prior to performing services under this Contract if the person or an owner or operator of the business entity has been convicted of a felony. Contractor will obtain criminal history record information that relates to an employee or agent of the Contractor if the employee or agent has or will have continuing duties related to the contracted services and the duties are performed on school property or any other location where students are regularly present. The Contractor shall certify to the District before beginning work and at no less than an annual basis thereafter that criminal history record information has been obtained. Contractor shall assume all expenses associated with the background checks, and shall immediately remove any employee or agent who was convicted of a felony or misdemeanor involving moral turpitude as defined by District policy, from District property or other locations where students are regularly present. District shall be the final arbiter of what constitutes a “location where students are regularly present.”

10. **Amendment:** This Contract may be amended or modified only by written agreement of all parties.

11. **Jurisdiction and Venue:** This Contract shall be construed in accordance with the laws of the State of Texas and the parties agree that venue shall be in Yoakum County, Texas.

12. **Indemnification:** CONTRACTOR AGREES TO INDEMNIFY, DEFEND, AND HOLD DISTRICT HARMLESS FROM ANY AND ALL LIABILITIES, WHICH IT MAY INCUR AS A CONSEQUENCE OF THIS CONTRACT AND FROM ANY AND ALL CLAIMS AND LOSSES TO ANYONE WHO MAY BE INJURED OR DAMAGED BY REASON OF CONTRACTOR’S WILLFUL MISCONDUCT OR NEGLIGENT PERFORMANCE OF THIS CONTRACT. DISTRICT DOES NOT WAIVE ANY OF ITS IMMUNITIES FROM LAWSUIT OR DAMAGES OR BOTH, AS PROVIDED BY THE TEXAS TORTS CLAIMS ACT, AS A PUBLIC INSTITUTION, WHETHER GRANTED BY COMMON LAW OR STATUTE AND NOTHING CONTAINED IN THE CONTRACT OR ANY ACTION REQUIRED OF THE DISTRICT BY THE CONTRACT SHALL BE INTERPRETED TO BE SUCH A WAIVER.

13. **Compliance with Applicable Laws and District Policies:** The Contractor shall comply with any and all federal, state and local laws, and District policies affecting the services covered under this Contract.

14. **Student Confidentiality:** Contractor acknowledges that the District has a legal obligation to maintain the confidentiality and privacy of student records in accordance with applicable laws and regulations, specifically the Family Education Rights and Privacy Act (FERPA). Contractor may be receiving student information in compliance with the requirements and exceptions outlined in FERPA. Contractor acknowledges that it must comply with said law and regulations and safeguard student information. Contractor may not re-disclose the information to a third party without prior written consent from the parent or eligible student. Contractor must destroy any student information received from the District when no longer needed for the purposes listed in this Contract. Contractor will be provided with the following information:

15. **Travel Expenses:** Travel expenses that are reimbursable are limited to those permitted for District employees in accordance with Board Policy and District procedures. All travel expenses shall be invoiced separately to District with supporting paperwork and receipts. Excess or non-eligible travel costs are not reimbursable and will be incurred by the Contractor as an overhead expense.

16. **Conflict of Interest and Business Ethics:** During the course of pursuing contracts, and the course of Contract performance, Contractor and its subcontractors and vendors will maintain business ethical standards aimed at avoiding real or apparent impropriety or conflicts of interest. No substantial gifts, entertainment, payments, loans, or other considerations beyond that which would be collectively categorized as incidental shall be made to any personnel of the District, its trustees, officers, agents, or consultants of the District, or to family members of any of them. At any time Contractor believes there may have been a violation of this obligation, Contractor shall notify the District of the possible violation. Contractor must comply with the requirements of Local Government Code Chapter 176. In witness hereof the parties have executed this Contract on the date first written.

FOR THE DISTRICT

FOR THE CONTRACTOR

Department Head/Principal

Contractor

Superintendent

Exhibit A – Personnel Provided for this Agreement and Current Resumes

Exhibit B – Compensation or Fees to Be Paid to Contractor

II. Compensation for Fees to Be Paid to Contractor

Exhibit B Compensation or Fees to Be Paid to Contractor

Reimbursable travel is subject to approval and verification by the District. All travel expenses shall be itemized and invoiced separately to the District with supporting paperwork. Any and all travel expenses paid to the Contractor shall be included in the total payment to Contractor, unless otherwise specified.

Daily Rate _____ or Hourly Rate: _____

Maximum Days or Hours Required: _____

Compensation:

\$ _____ (for _____ days @ _____ per day or _____ per hour)

Travel Expenses:

\$ _____ (for _____ miles @ 0.585 per mile; lodging _____ @
_____ per night; _____ airfare; _____ meals)

Maximum Sum: (Compensation + Travel Expenses)

\$ _____

III. Time and Effort

Yoakum ISD Monthly Time and Effort Record for Split-Funded Staff

School: _____

Payroll Month: _____

Indicate the percentage of time you worked for the month charged to program areas. The total must be 100%. Then sign the form. The payroll month coincides with one or more pay periods. The record is an after-the-fact determination of actual effort expended for the payroll month and the signer has full knowledge of and can support 100% of these activities, if requested.

This report is an after-the-fact determination of actual effort expended for the programs charged for the payroll period. The employees signing this record have full knowledge of and can support 100% of these activities.

Superintendent's Signature

Date

IV. Semi-Annual Certification

Yoakum ISD Semi-Annual Certification Form
OMB Circular A-87 Cost Principals Revised 02/2008

Grant (Circle appropriate grant funding):

Title I A

IDEA-B

Title II A

IDEA-B Preschool

Title VI-Part B (Low Income & Rural)

I (printed name)_____, certify

That I will work solely (100%) under the single grant program (circled above) as a

(print position)_____ (see attached job description)

From (check one set of dates):

_____ July, 202_ to December, 202_

_____ January, 202_ to June, 202_

Signature of Employee

Date

AND

Signature of Supervisor having first-hand
knowledge of the work performed

Date

V. W-2

[W-2 Wage Statement](#)

VI. W-9

[W-9 Tax Payer Identification](#)

VII. Sales Tax Exemption Form

Sales Tax Exemption Form

VIII. Hotel Sales Tax Exemption Form

[Hotel Exemption Form](#)

SECTION VI

**DeWitt Lavaca
Special Ed Coop**

Yoakum Independent School District, Fiscal Agent

**DeWitt Lavaca Special Ed Coop
402 Hubbard Street
Yoakum, TX 77995**

Brian Billstein – 361-293-8254
Director of Special Education

Fax – 361-293-6826

Member Districts

Ezzell I. S. D.
Hallettsville I. S. D.
Moulton I. S. D.
Shiner I. S. D.
Sweethome I. S. D.
Vysehrad I. S. D.
Yoakum I.S.D (Fiscal Agent)

**Procedures for Requesting
and
Receiving
Federal Funds from the
Fiscal Agent/Cooperative**

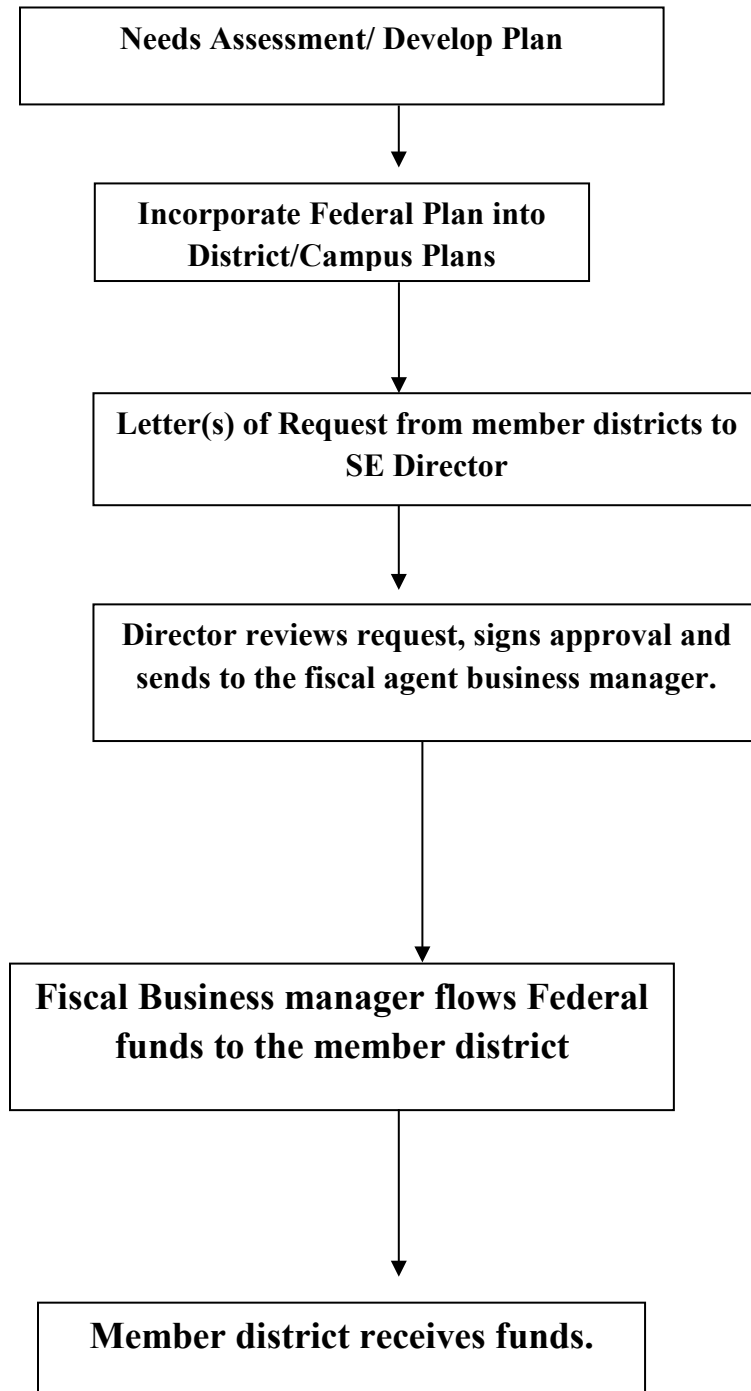


**"Golden Foundation for
Student Success"**

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Release of Funds Guide



DEWITT LAVACA SPECIAL EDUCATION COOPERATIVE
Shared Services Arrangement

Time and Effort Certification
School Year 20xx-20xx, Fall Semester

To Whom It May Concern:

I hereby certify that I have utilized 100% of my time solely in the implementation of IDEA-B program activities as required during the period of August *[insert start date for each person as it applies]* to *[insert end date for each person as it applies – will be December ----]*.

Salary Source:

IDEA Formula: _____

IDEA Preschool: _____

State Funds (Local) _____

_____	_____
Name, Title	Date

_____	_____
Name, Supervisor	Date

*Job Description is on file at the SSA and Fiscal Agent

_____	_____
Director of Special Education	Employee

**DEWITT LAVACA SPECIAL EDUCATION COOPERATIVE
Shared Services Arrangement**

**Time and Effort Certification
School Year 20xx-20xx, Spring Semester**

To Whom It May Concern:

I hereby certify that I have utilized 100% of my time solely in the implementation of IDEA-B program activities as required during the period of August *[insert start date of second semester for each person as it applies]* to *[insert end date of second semester for each person as it applies – will be June ----]*.

Salary Source:

IDEA Formula: _____

IDEA Preschool: _____

State Funds (Local) _____

_____	_____
Name, Title	Date

_____	_____
Name, Supervisor	Date

*Job Description is on file at the SSA and Fiscal Agent

_____	_____
Director of Special Education	Employee

Time and Effort – DeWitt Lavaca Special Education Cooperative – 20xx

Name:

Month: January

Days	Day of	Hours Worked by Funding Source			Absence	Total Hours
S - S	the Month	Formula	Preschool	Local	Code	Worked
Friday	1					0
Saturday	2					0
Sunday	3					0
Monday	4					0
Tuesday	5					0
Wednesday	6					0
Thursday	7					0
Friday	8					0
Saturday	9					0
Sunday	10					0
Monday	11					0
Tuesday	12					0
Wednesday	13					0
Thursday	14					0
Friday	15					0
Saturday	16					0
Sunday	17					0
Monday	18					0
Tuesday	19					0
Wednesday	20					0
Thursday	21					0
Friday	22					0
Saturday	23					0
Sunday	24					0
Monday	25					0
Tuesday	26					0
Wednesday	27					0
Thursday	28					0
Friday	29					0
Saturday	30					0
Sunday	31					0
Monthly Total						0
Percentage Total						100.00%

I hereby certify that these are the actual hours worked for the programs reflected.

Employee Signature

Supervisor Signature

Date

Date

IDEA-B Fund Use Guide

Allowable Use of Funds:

IDEA-B funds must be expended for programs, activities, and strategies that are scientifically based on research and that meet the needs of the students served. All applicable requirements of the IDEA-B regulations, other applicable laws and regulations, and Office of Management and Budget (OMB) circulars (such as OMB Circular A-87, related to cost principles for State, local, and Indian tribe governments; and OMB Circular A-133, related to audits conducted under the Single Audit Act) apply to the use of IDEA-B funds.

Key Questions to Determine Allowability

The LEA must be able to respond appropriately to and maintain clear documentation for each of the following questions to determine whether an expenditure would be allowable:

1. How is the program, activity, or strategy reasonable and necessary to carry out the intent and purpose of the program?
2. How does the program, activity, or strategy address an identified need?
3. How is the program, activity, or strategy supplemental to other state or Federal programs?
4. How will the program, activity, or strategy be evaluated to measure a positive impact on student achievement?

Jobs Reporting Change Per TEA January 2010 at TCASE

Quarter-by-quarter jobs reporting replaces cumulative reporting

- *Simpler calculation – focused on one quarter*
- *Similar to calculation done for first report*
- *Eliminates confusion about the denominator*
 - *Easier to explain*

Jobs Reporting – New Calculation

Total Q2 Hours Worked in jobs funded by ARRA

Total Q2 Hours in a Full-Time Schedule

- ***Numerator:*** *Number of hours worked in positions funded by the Recovery Act in the current quarter*
- ***Denominator:*** *Number of hours in a full-time schedule during the quarter*

•

Example

Numerator = # hours worked in positions funded by ARRA

- *Teachers and support staff: 150 employees * 520 hours/employee = 78,000 hours in Q2*
- *Additional part-time employees = 50 employees * 3 days/employees * 8 hours/day = 1,200 hours*
 - *Total hours billed by vendors = 1,000*
 - *Total hours funded by ARRA = 80,200*
- ***Denominator*** = 520 hours (full-time schedule in Q2)

• *80,200 Total Q2 Hours Worked in Jobs funded by ARRA*

- *520 Total Q2 Hours in a Full-Time Schedule*
 - *= 154.2 FTEs in Q2*

Calculating FTE – Jobs Created/Retained



New FTE Calculation Guidance:

$$\frac{\text{Total Number of Hours Worked and Funded by Recovery Act within Reporting Quarter}}{\text{Quarterly Hours in a Full-Time Schedule}} = \text{FTE}$$

Period	3rd qtr	4th qtr	1st qtr	2nd qtr	3rd qtr	4th qtr
Full-Time Schedule (Denominator)	520	520	520	520	520	520
Full Time Employee 1	520	520	520	260	130	130
Full Time Employee 2	520	520	260	260	130	130
Part Time Employee (half time)	260	260	260	260	130	130
Temporary Employee (390 hrs)	0	0	130	130	130	0
Total Hours Worked (Numerator)	1,300	1,300	1,170	910	520	390
Quarterly FTE Reported	2.50	2.50	2.25	1.75	1.0	0.75

Websites to Assist in Locating Researched-Based Curriculum

www.nsrconline.org/curriculum

www.Ncsec.k12.sd.us

www.ablenetinc.com

www.inspiration.com

www.curriculumassociates.com

www.tntg.org/documents/nsfposter%20Current20%publisher.pdf

www.perfectionlearning.com

www.teachercreatedmaterials.com/curriculum

www.interventioncentral.org

Florida Center for Reading Research

A search can also be done with specific information, such as “Research Based Curriculum for Social Skills”

