

La Porte ISD



Fiscal Manual **Fiscal Guide for District Staff**

Revised September 2023

Table of Contents

Table of Contents	2
Introduction.....	3
Business Office Mission Statement	3
Guiding Principles	3
Business Office Staff	4
Adding New Budget code and Accounts	5
Accounting Code Structure.....	5
Activity Funds – Overview	5
Activity Funds (Campus or Department – Fund 461).....	6
Activity Accounts (Student Organizations – Fund 865).....	6
Benefits	7
Budget Transfers and Amendments	7
Cash/Check Handling	7
Check Processing/Accounts Payable	8
Contracts for Consultants or Contracted Services	8
Copiers	9
Credit Cards/Accounts – Selected Merchants.....	9
Donations and Gifts	10
Ethics.....	10
Field Trips/Student Travel	10
Fiscal Year	11
Fixed Assets & Inventory	11
Federal and State Grants Management	11
Gift Cards.....	12
Hotel Occupancy Tax Exemption Form	12
Journal Entries	12
Invoices.....	13
Long Distance Calls.....	13
Payroll Procedures	13
Petty Cash and Change Fund Accounts	14
Purchasing Deadlines.....	14
Purchase of Food and Non-Food Items.....	15
Purchase Order/Requisition and Change Orders	15
Purchasing Laws	16
Receiving of Goods.....	16
Recognition/Appreciation/Awards.....	16
Rental of Facilities	17
Returned Checks	17
Sale of District Property – Surplus	17
Sales Tax - District Collected	17
Sales Tax - District Paid (Exemption Form).....	18
Travel Advances and Expense Reimbursement.....	18
Vendors	19
Worker's Compensation	20

NOTE: All forms and resources sited in this manual are available at: <L:\Common\Business Office>

Introduction

The La Porte Independent School District (LPISD) Fiscal Manual for schools and departments is a consolidation of updated guidelines and previously issued documents designed to provide a comprehensive presentation of standardized procedures that are mandated by state law, Board policy, administrative directives and/or good business practices.

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

Business Office Mission Statement

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

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

Guiding Principles

- *Provide excellent service to both internal and external customers*
- *Maintain compliance with all applicable federal, state and local financial rules/regulations*
 - *Adhere to all ethical standards*
 - *Promote training, empowerment and accountability*
- *Seize opportunities for improvement of our business processes*

La Porte ISD

Business Office Staff

The Business Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Title	Name	Responsibility	Contact Information
Chief Financial Officer	Stacey McDowell		281-604-7062 mcdowells@lpisd.org
Director of Finance	George Crandall		281-604-7048 crandallg@lpisd.org
Secretary to CFO/Purchasing	Lesli Atkins	CFO/Purchasing	281-604-7062 atkinsl@lpisd.org
Coordinator, Grant Accounting	Cheryl Wood	General Ledger Journal Entries Grant Funds	281-604-7051 woodc@lpisd.org
Coordinator, Accounting	Gwendolyn Bradley	General Ledger Journal Entries Activity Funds	281-604-7055 bradleyg@lpisd.org
Bookkeeper	Jackie McGee	Cash Management Cash Receipts	281-604-7049 mcgee@lpisd.org
Accounts Payable	Susan Dill	Vendors L-Z	281-604-7058 dilla@lpisd.org
Accounts Payable	Theresa Orlando	Vendors A-K	281-640-7056 orlandot@lpisd.org
Coordinator, Purchasing	Lynley Marlar	Purchasing	281-604-7061 marlarl@lpisd.org
Coordinator, Payroll & Benefits	Frankie Periou	Payroll Benefits	281-604-7052 periouf@lpisd.org
Specialist, Payroll	Cynthia Monteilh	Payroll Time Clock Plus	281-604-7053 monteilhc@lpisd.org
Specialist, Benefits	Lupe Lara	Payroll Benefits	281-604-7054 larag@lpisd.org
<i>Student Support</i>			
Coordinator, PEIMS	Lily Perello	PEIMS eSchool	281-604-7137 perellodepaze@lpisd.org
Specialist, Student Support	Julia Hutchins	PEIMS eSchool	281-604-7023 hutchinsj@lpisd.org
<i>Software Support</i>			
Database Administrator	Anna Jadusingh	eFinance/eSchool	281-604-7046 jadusingha@lpisd.org
Database Administrator	Tracy Thompson	eFinance/eSchool	281-604-7077 thompsons@lpisd.org

Adding New Budget code and Accounts

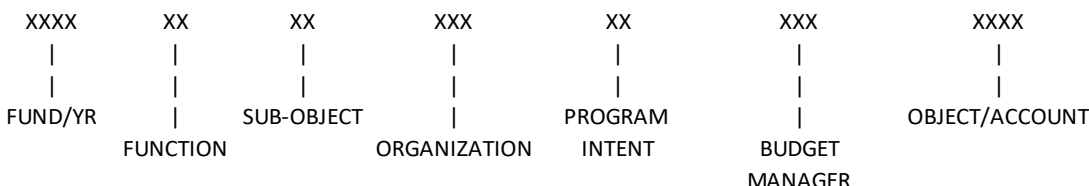
When it is determined a new account is needed, you will need to submit a request to the Business Office Director of Finance via phone call, email or form. (See link below) A detailed description is required to create an accurate account. The Business Office determines whether the proposed account matches the provided description. If so, the new account will be created. If not, the form will be returned for additional information.

[Add Budget Code/Account Form](#)

Accounting Code Structure

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

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



Activity Funds – Overview

According to the FASRG, Site-Based Decision Making Module, activity funds historically have been accounted for by school districts in various fund groups: general fund (Fund 199X), special revenue funds (Fund 461) and agency funds (Fund 865). A school district should consider the following questions to determine the proper method and fund in which activity funds should be accounted:

- Does local board policy allow for recall of excess or unused fund balances into the general fund for general school district use? If so, these activity funds should be accounted for in the *general fund*, and revenues and expenditures should be budgeted.
- Do other persons besides the students involved in the activity fund (teachers, sponsors, principals, administrators, etc.) have access to activity fund? If so, this money should be accounted for in *Fund 461 - Campus Activity Funds*.
- Do activity fund financial decisions rest solely with the students? If so, this money should be accounted for in *Fund 865 - Student Activity Account* which serves as an agency account for student club or class funds.
- Are the funds used solely for scholarships for graduating seniors? If so, the funds should be accounted for in a *Trust Fund* which is recorded in Funds 800-829.

The district has made the determination that all Campus Activity Funds will be accounted for in Fund 461. This shall include the principal's activity account and any other non-student organization accounts such as the library, grade level teachers, athletics, etc. This should also include donations made by the PTO or Booster Clubs.

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

The district has made the determination that all Scholarship Funds will be accounted for in Funds 800-829. This shall include payments to colleges/trade schools for scholarships awarded to graduating seniors.

The district has made the determination that all faculty/staff funds will be accounted for in Fund 877. This includes money collected and/or raised by faculty/staff for use by faculty/staff, i.e. Sunshine, Social Committee activities.

La Porte ISD

All fundraising activities through Activity Funds shall meet the sales tax rules as established by the State Comptroller's Office. All sponsors of fundraisers [subject to sales tax] shall report and pay the sales tax due to the Business Office on a monthly basis. The Business Office will report and pay the sales tax due to the Comptroller as required. Fundraisers that meet the "one day tax free day" will not be subject to sales tax. Specifically, each school district, every campus and every bona fide club or organization may conduct two (2) tax free fundraisers per calendar year. The Comptroller's School Fundraisers and Texas Sales Tax [July 2009] or La Porte ISD Sales Tax Rules provide an excellent resource regarding what sales are taxable or non-taxable.

[La Porte ISD Sales Tax Rules](#)

[Blank Sales Tax Worksheet](#)

[School Fundraisers and Texas Sales Tax](#)

Activity Funds (Campus or Department – Fund 461)

Campus activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's depository bank on a daily basis. Refer to cash/check handling procedures.

Campus activity funds are managed using a centralized system. All deposits and expenditures shall be made at the campus or department level to the district's depository bank.

Campus activity funds shall be primarily used to benefit the district or its students in accordance with School Board Policy. [Refer to [School Board Policy CFD Local](#)] Typical uses include field trip fees, awards, incentives, etc. These funds shall not be used for "gifts" to students and/or staff. Budgeted funds shall not be used to generate activity funds, nor shall staff (administrative/support) earn wages while generating activity funds. Giving of staff time to generate activity funds shall be voluntary.

Generating activity funds shall not in any way compete with the district food service activities. Activity funds generation shall be a passive activity and shall not detract from the district's overall primary educational purpose. The generation and expenditure of campus activity funds shall be held to the same standard and scrutiny as that of appropriated funds. Activity funds shall be audited and must adhere to accepted business practices.

Campuses may establish a staff/employee account (Hospitality or Sunshine) with voluntary donations from staff. These funds are not district funds and may be used in any manner. Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, donations to charitable organizations per funeral requests, etc. These funds shall be deposited and expended from an Agency Fund (Fund 877).

Activity Accounts (Student Organizations – Fund 865)

Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's depository bank on a daily basis. Refer to the cash/check handling procedures. All monies collected should be receipted by the teacher/sponsor in a Teacher Receipt book or Teacher Receipt Log Sheet. The campus secretary/bookkeeper will receipt funds received in the office and received by teachers in a Principal Receipt book.

Student activity funds are managed using a centralized system. Even though these funds are under a centralized system all deposits and expenditures shall be made at the campus or department level. Student activity funds shall be used exclusively for the benefit of students. Typical uses include travel, awards, banquets, supplies, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers.

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). An Authorization to Conduct a Fund Raiser form should be submitted to the appropriate administrator in advance of the scheduled activity. In addition, at the end of the fundraising activity, a profit/loss statement should be filed with the principal or designee. Activity funds shall be audited and must adhere to accepted business practices.

Merchandise ordered for resale should be distributed to students on a written distribution log (refer to Fundraising Documentation Forms). The merchandise distribution log should reconcile with the corresponding invoice and/or packing list.

To establish an activity account, an organization should have an approved constitution, by-laws or elected officers and administrator approval. The treasurer and/or president of the organization shall sign-off on all purchases. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training should be scheduled to assist the organization

La Porte ISD

sponsors in managing their respective student activity account(s). Every sponsor should complete and submit a Sponsor Responsibility Affidavit to the principal or designee.

Since Student Activity Accounts are trust funds that the campus manages on behalf of the students, accountability for these funds is extremely high. The sponsor of each student organization is required to maintain adequate records to support the financial activities of the group. At the end of every school year, the principal or designee, as part of the closeout procedures, shall collect all receipt books for storage over the summer break. At the beginning of the new school year the receipt books will be returned to the sponsor. Student Activity records should be retained for 5 years as required by the Texas State Library and Archives Commission Schedule. These records are subject to review during the audit of the school's activity funds.

[Authorization to Conduct a Fund Raiser \(HS Form\)](#)

[Fund Raiser Profit/Loss Statement \(Form to be added\)](#)

[Student Activity Account Manual \(Manual to be added\)](#)

[Sponsor Responsibility Affidavit \(Form to be added\)](#)

Benefits

Employees are notified of open enrollment each year to elect benefits for the coming year. The benefit year is September 1 through August 31. All open enrollment is done through the Benefit Solver website. An employee may only make changes outside of open enrollment with a qualifying event, i.e. divorce, marriage, birth of a child, within 31 days of the event. An Application/Enrollment/Change form is required to make changes.

The Employee Benefits Guide (see link below) is available on the Business Office Benefits webpage. If you have any questions or concerns about your benefits please contact the Benefits Specialist in the Payroll department at 281-604-7054.

[Employee Benefits Guide](#)

Budget Transfers and Amendments

Budget Transfers: Budget transfers are balanced on the expenditure side and on the revenue side (moving money from one account to another). If a budget transfer is between functions it has to go to the board for approval in the General Fund (199) and the Child Nutrition Fund (240) (see example B). We will automatically take those to the board; keep in mind they will take longer to post.

Budget Adjustments: Increases or decreases to budget (increasing or decreasing amounts, without moving from one account to another). General Fund (199) and Child Nutrition (240) accounts require Board Approval therefore will take longer to post.

All budget transfers and/or amendments in state or federal grants shall be approved by the Grants Manager. See link below for the procedures on entering transfers and amendments in eFinance.

[Budget Transfers/Amendments](#)

[Budget Transfers/Amendments Instructions – Screen Shots](#)

[Approving Budget Transfer/Amendments Instructions – Screen Shots](#)

Cash/Check Handling

A receipt shall be issued for all cash collections, except for minor sales from fundraisers (candy, ice cream, etc.). A Teacher Receipt Log Sheet shall be generated for non-receipted cash collections and submitted with the cash deposit to the campus secretary/bookkeeper. Receipt distribution: White copy to consumer, yellow copy to Business Office with bank log, campus retains pink copy.

All cash and checks shall be turned in to the campus secretary/bookkeeper on a daily basis. Post-dated checks should not be accepted. Funds collected after school hours or on weekends should be turned in to campus secretary/bookkeeper the following school day. No cash purchases should be made from collected funds– every dollar collected should be receipted and deposited to the campus secretary/bookkeeper. The campus secretary/bookkeeper shall issue a receipt to the individual that is turning in the money and deposit all monies on a

daily basis to the district's depository bank, or secure overnight in a locked campus safe if the deposit cannot be made the same day. Plastic security deposit bags provided by Wells Fargo are to be used for all deposits. S&S Investigations, LLC courier services pick up deposits at each campus on a daily basis. The campus secretary/bookkeeper shall submit a Bank Log form along with supporting documentation to the Business Office to be recorded to the general ledger. Supporting documentation should include yellow copy of bank deposit ticket, yellow copy of teacher/individual issued receipt or a Teacher Receipt Log Sheet copies, and may include check copies. For electronically deposited checks, the secretary/bookkeeper issued Receipt and confirmation deposit report shall be submitted to the Business Office to be recorded to the general ledger.

Personal/employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.

[Bank Log Form](#)

[Teacher Receipt Log Sheet](#)

Check Processing/Accounts Payable

Business Office checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Thursday. All check requests, including supporting documentation, such as travel advances/reimbursements, petty cash, construction, etc. shall be approved by the appropriate principal or administrator and submitted to the Accounts Payable Department by 2:00p.m. on Monday. Requests received after this time will be processed the following week. Check requests without all of the supporting documentation will not be processed until all documentation is received which could delay payment. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

The appropriate forms shall be used for travel and petty cash disbursements, all other non-purchase order disbursements and/or non-employee reimbursements shall be submitted in eFinance. State law requires that the district pay all invoices within 45 days to avoid penalty and interest charges, so all invoices should be submitted to Accounts Payable on a timely basis for payment.

Checks not cashed will be reviewed monthly and after required research the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

[Direct Pay Form & Instructions \(Vendor/Non-employee\)](#)

[Travel and Business Reimbursement Form \(Employee only\)](#)

[Completing the Travel and Reimbursement Form \(Instructions\)](#)

Contracts for Consultants or Contracted Services

Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc. It is recommended we establish an agreement for these types of services, it may be generated by the vendor or district. The Superintendent, CFO, or Deputy Superintendents are the only individuals authorized to sign contracts on behalf of the district. **No other employee is authorized to sign a contract or agreement on behalf of the district.** An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed \$50,000 shall be approved by the School Board.

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

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

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

Please follow these procedures when submitting a contract for approval

La Porte ISD

- Submit a completed Contract Cover Sheet with contract to Purchasing for review
- Obtain the following documents from the consultant:
- A completed W-9 form
- Conflict of Interest Questionnaire
- A Felony Conviction Form
- If the consultant will work directly with students, a Criminal History Certification form
- After the contract has been approved and a contract number has been issued, submit a requisition to encumber the funds required for the contract. The consultant will not be allowed to begin work for the district, until a purchase order is approved by the final approver.

Any form that requires a signature is generally a contract, if you have any questions contact Purchasing. Contracted services may include services such as repairs, maintenance, technical support, rentals, software licensing and related services. Documentation of insurance, such as general liability, workers compensation, and auto liability, shall be submitted to the business office with the contract. The Certificate of Insurance shall name "La Porte ISD" as additional insured.

[Contract Approval Flow Chart](#)

[Contract Approval Cover Sheet](#)

[Consultant/Independent Contractor Services Agreement](#)

[Conflict of Interest Questionnaire](#)

[Felony Conviction Form](#)

[W-9 Form](#)

[Contractor Criminal History Certification](#)

Copiers

The district leases copiers that are strategically placed in different campuses or departments. The copiers are for district business use only. Personal copies, if any, will be charged at 10 cents for black/white and 15 cents for color copies. Prior approval should be obtained from the appropriate campus principal and/or department administrator to use a district copier for personal printing. Payment for personal copies shall be made immediately to the campus or department office

Credit Cards/Accounts – Selected Merchants (H-E-B, Wal-Mart, Sam's, Kroger, Hobby Lobby)

The district utilizes several credit cards/accounts for purchasing of food, supplies, and travel. A purchase order is required to check out and use any of our merchant credit cards (H-E-B, Hobby Lobby, Kroger, Sam's and Walmart). A copy of the PO must be brought to purchasing to check out the card. Please note that credit cards will not be checked out without a valid purchase order. There is a \$500 transaction limit on the H-E-B, Wal-Mart, Kroger and Hobby Lobby credit cards. The immediate supervisor shall review and approve all credit card purchase receipts prior to submission to the business office.

All credit receipts and cards must be returned to the Business Office within 24 hours unless special provisions have been made and approved by the CFO to ensure prompt payment to the vendor. If receipts and credit card receipts are not submitted on a timely basis, these charges will be temporarily posted to the campus' activity account until receipt of the supporting documentation. If more than a month transpires and the receipt is not turned in the charge will remain in the campus activity account. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

All district employees that have been authorized to utilize a credit card for purchases shall abide by the Credit Card User terms (see link below). Violations of these terms may result in disciplinary action, up to and including employment termination.

The district does allow the use of the selected merchant credit cards for purchases from federal grants. Expenditure of federal funds with a credit card shall be allowable under the grant program. If the Grants Manager approves all other purchasing documents such as purchase orders, the Grants Manager shall also approve all credit card expenditures.

Each campus or department employee that is entrusted with credit cards shall properly secure the cards. Annual training related to credit cards shall include: allowable purchases; submission of detailed receipts;

La Porte ISD

transaction limits; security of the credit card; and return of the credit card upon completion of the approved purchase.

[Credit Card User Terms](#)

Donations and Gifts

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures. Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$5,000 be recorded to the general ledger. (Capitalization Procedures) In addition, the equipment shall be added to the district fixed asset schedule.

All donations for technology equipment shall be approved by the Technology Executive Director.

[Capitalization Procedures](#)

Ethics

School district officials and employees cannot accept anything of value from a vendor, such as personal gifts or gratuities, which may be construed to have been given to influence the purchasing process. Although such practices may be legitimate and generally accepted in the private sector, giving and receiving gifts in the public sector may constitute a violation of law. Note: "Gift to a Public Servant" is a Class A misdemeanor offense if the recipient is a government employee who exercises some influence in the purchasing process of the governmental body.

Another legal consideration is the disclosure of conflict of interest by board members. If a board member or member of their immediate family has a financial interest in a business entity(s), they are required to disclose this relationship through the execution of an affidavit. Board members should abstain from voting on award of contracts to businesses in which they or their immediate family members have a financial interest.

[Local Government Code Chapter 176](#) provides information regarding conflict of interest statements to be filed by vendors and certain school district employees. HB 1491 passed by the 80th Legislature made modifications to the requirements for conflict of interest statements. Refer to Board policy [BBFA\(LEGAL\)/\(LOCAL\)](#), [BBFB\(LEGAL\)](#), [DBD\(LEGAL\)/\(LOCAL\)](#), [CHE\(LEGAL\)/\(LOCAL\)](#), [CH\(LEGAL\)/\(LOCAL\)](#) and the [Texas Ethics Commission website](#) for additional information and sample forms.

Employees should also be aware of the disclosure requirements regarding federal conflict of interest regulations which prohibit an employee (and members of the employee's immediate family) who is involved in administering, directing or authorizing federally funded transactions from having a financial interest in a vendor associated with federally funded transactions.

Field Trips/Student Travel

All individuals and groups representing LPISD in competition requiring an overnight trip must receive advance written approval from the school principal.

For In-State single day travel Students and sponsors/coaches (LPISD employees) taking a single day trip will be provided a maximum of \$8.00 for breakfast, \$10.00 for lunch, and up to \$12.00 for dinner, unless otherwise authorized. Students and sponsors/coaches (LPISD employees) taking a trip requiring an overnight stay will be provided a maximum of \$8.00 for breakfast, \$10.00 for lunch, and up to \$12.00 for dinner, unless otherwise authorized. The sponsor/coach should present a Tax Exempt form to the restaurant at time of purchase. If the establishment will not accept the tax exempt form, the sales tax must be paid from the allotted amount. At the completion of the day/overnight trip the sponsor/coach must provide the following documentation to Accounts Payable: 1. A list of the student's names and signatures 2. The amount of meal money allotted to each student 3. A single restaurant receipt for each meal and 4. Any unused advanced meal money. If the district is providing a bus

driver (LPISD employee), the budget manager sponsoring the trip should make sure that the bus driver has requested a meal advance per employee guidelines.

For Out-of-State over-night travel Students and sponsors/coaches (LPISD employees) will be provided a maximum of \$30.00 per day. At the completion of the out of state trip the sponsor/coach must provide the following documentation to Accounts Payable: 1. A list of the student's names and signatures 2. The amount of meal money allotted to each student 3. A single restaurant receipt for each meal and 4. Any unused advanced meal money. **All Out-of-State travel must be approved by the Superintendent. A copy of the approved "Employee Request for Leave Form" must be submitted to the Business Office with any travel expense requests, including prior travel and post travel requests.**

Meals, lodging, registration and transportation expense may be requested in advance via a Direct Pay Request form. All advances require a receipt to be submitted upon return. If the sponsor/coach had expenses exceeding the amount of the advance, a reimbursement check will be processed through Accounts payable. If the expenses were less than the money previously advanced, either cash or a personal check from the employee payable to LPISD must accompany the required documentation within seven days of the trip.

Transportation bus requests are submitted through Trip Tracker.

Fiscal Year

The fiscal year begins on July 1st and ends on June 30th. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds.

All invoices for goods received before June 30th, shall be submitted to the Business Office by July 10th for processing and payment.

Fixed Assets & Inventory

Fixed assets [capital assets] are defined as equipment with a unit value over \$5000. These assets are tracked and recorded on the district's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Director of Finance for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code of 6639 for furniture and equipment and 6631 for vehicles.

Fixed assets will be disposed of after determination that the assets are obsolete or surplus (have no useful value to the district). In accordance with District policy CI(Local), the Board shall approve disposal of unnecessary property with a value greater than \$1,000. The Superintendent or designee is authorized to dispose of all other unnecessary property for fair market value. If the unnecessary property has no value, the Superintendent or designee may dispose of such property according to administrative discretion. No employee shall remove surplus or obsolete assets for personal use. If an asset purchased with a federal grant is scheduled for disposal, the federal grant process shall be coordinated with the Grants Manager.

For more detailed information about Fixed Assets refer to the Capitalization Schedule. (See link below)

[Capitalization Procedures](#)

Federal and State Grants Management

All state and federal grants shall be managed by the Director of Research and Accountability or the Executive Director of Special Programs. TEA-managed grants shall meet the Grant Management guidelines established by TEA. Specifically, grant fund expenditures must meet the following guidelines:

- Reasonable and necessary
- Supplemental to state and local funds (Supplement not Supplant)
- Strategies, funds and award amounts identified in the District Improvement or Campus Improvement Plans
- Supported by original source documentation (invoices, receipts, etc.)
- Comply with Federal Cost Principles (Allowable expenditures)

Beginning in the 2013–2014 school year, and extending into future school years, the cost principles applicable to all LEAs will be 2 CFR 200: Cost Principles for State, Local, and Indian Tribal Governments (2 CFR Part 225). The federal regulations applicable to all LEAs will be 34 CFR Part 80.

On an annual basis, all staff paid from federal grant funds shall sign a job description. Human Resources will include the job description with the contract letter and retain the signed copies in the employees' permanent file. The job description must include the source of funds, job duties related to the federal grant program, and a statement regarding Executive Order 13513 which prohibits texting while driving a district owned vehicle or a personal vehicle on grant-related business.

All grant funds will be budgeted, expensed and monitored through the district's finance system. The Grant Manager shall approve all budget changes and expenditures of grant funds, based on approved supporting documentation. (Needs assessments, activity updates, fund and award amounts) For grants administered through TEASE, reimbursement requests shall be prepared and submitted by the business office.

Grant applications are to be amended prior to processing changes requested by staff and approval is to be received from the grantor agency, in accordance with the requirements in TEA document "When to Amend the Application." The grant manager of a particular grant is responsible for compliance with the grant and proper program reporting to state and federal agencies. Grant applications must be amended and approved by TEA before staff can be added to the grant. Under no circumstances may a grant amendment be back dated.

If a non-state/federal grant is awarded to the District, to a campus, or to a department, the program contact shall provide the following items to the business office:

- Grant application/award letter
- Grant guidelines
- Grant budget
- Grant timeline, including reporting dates for program and financial reports

All staff paid from federal grant funds shall comply with the Time & Effort Certification Requirements. The Time & Effort Certification Form shall be completed on a semi-annual basis. The only exception to this is staff split funded between local funds and/or federal grant funds where the program intent is different for each fund. The forms are to be submitted to the immediate supervisor. The supervisor shall review and approve the certification. After approval of the certification form, it shall be forwarded to the Grant Manager. The Grant Manager will verify that the "actual" time worked on grant activities matches the "budgeted" salary. If a variance exists, the certification form shall be forwarded to the business office to reallocate the actual expenditures based on the certification form.

Gift Cards

District funds shall not be used to purchase gift cards. Per IRS rules, gifts to employees in any amount are taxable to the employee and must be processed through the employee's paycheck according to IRS regulations.

Hotel Occupancy Tax Exemption Form

This form shall be used for school-related travel to conferences, workshops, etc. Copies may be obtained from the business office or via the web at the link below. Lodging taxes in the state of Texas, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any.

The Hotel Occupancy Tax Exemption Form applies only to lodging in the state of Texas.

[Hotel Occupancy Tax Exemption Certificate](#)

Journal Entries

Journal entries are entered by the Business Office Accountant. Journal entries are required for correcting revenues or expenses recorded to incorrect budget code or account.

Submit the journal entry form to the Accountant along with all applicable supporting documentation. i.e. invoices, copies of cash receipts, budget manager authorizations, ledger details. A detail description must be included on the request form.

[Journal Entry Form](#)

Invoices

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

Texas law requires that all invoices be paid to vendors within 45 days of receipt of the goods/services. If the district fails to pay promptly, the vendor can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.

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

[Sample District Invoice](#)

Membership Dues

District funds shall not be used to pay for individual employee membership dues for professional organizations. Individual memberships are memberships which stay with the member if he/she changes employers.

However, the District will pay for professional organizational membership dues meeting at least one of the following criteria:

- Institutional memberships, either for the campus or District as a whole, which stay with the District and can be transferred to another employee upon separation of employment at the request of the District.
- When employee membership is required for student participation in competitions, meets or other activities.
- As part of conference registrations when there is a registration fee reduction for members which is equal to or greater than the membership dues.

Payroll Procedures

All LPISD employees are paid semi-monthly in accordance with the payroll calendar. The District's annual payroll calendar may be obtained from the link below. Allow 6 business days for the replacement of a check that has been lost, stolen or returned due to closed bank accounts.

Every non-exempt employee shall "clock-in" and "clock-out" daily through the TimeClock Plus Timekeeping System. Failure to clock-in or out may result in non-payment of unverified work time. All administrative supervisors shall approve time and attendance in TimeClock Plus.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. The designated work schedule for the district is Monday-Sunday. Time over 40 hours in a workweek constitutes overtime. Time physically worked over 40 hours in a workweek constitutes time and a half overtime. All overtime shall be pre-approved by the immediate campus or department supervisor. All overtime will be compensated via compensatory time rather than paid time, unless prior approval has been obtained from the supervisor. The District allows a maximum accumulation of 60 hours for compensatory time which must be used by the end of the fiscal year or paid as overtime. See [DEC\(Local\)](#). An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, including termination. Employee must be paid for all job related time worked- **APPROVED OR NOT; HOME OR AT WORKPLACE.**

All employees shall complete an Employee Absence from Duty form when absent from work to ensure that the time off is recorded in their respective leave record. Staff members shall report all absences and leave requests to their immediate supervisor. Absences for paraprofessional and support staff are entered into the TimeClock Plus system, an Employee Absence from Duty form shall be completed, and the employee and supervisor should sign the form and submit it to the Payroll Department by 4:30 p.m. on Tuesday of the following week. Supervisors are responsible for administering the District's leave policy to insure compliance by their staff. See [DEC\(Local\)](#).

Supplemental Payment forms will be generated by the campus, approved by the campus administrator and submitted to the payroll office by the cutoff dates according to the payroll calendar. Supplemental payments should include the following: employee name, employee number, and reason for pay, payment amount, budget code, date worked, and supporting documentation (attached to payment form).

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

[TimeClock Plus Punch Form](#)

[TimeClock Plus Correction Form](#)

[Employee Absence from Duty Form](#)

[Supplemental Pay Form](#)

[Payroll Calendar](#)

Petty Cash and Change Fund Accounts

Each campus and various departments are authorized to manage a petty cash account. The petty cash checks shall be issued to the appropriate campus or department. Petty cash accounts are provided for convenience when minor emergencies arise unexpectedly. The maximum authorized expense is \$100. The principal or department administrator shall be responsible to ensure that funds exist in the account(s), which will be utilized to pay for the petty cash expenditures.

Petty cash account replenishment requests shall be submitted by campuses to the business office as needed. At all times, the petty cash account shall be in balance: petty cash on hand + receipts + outstanding petty cash disbursement vouchers shall equal the authorized amount.

If the need for a petty cash account no longer exists, contact the Business Office and deposit the funds to the general operating bank account.

Change funds may be issued to campuses or departments on a permanent or temporary basis. Change funds are used to make change for a specific purpose. Examples of change funds usage are library change funds (permanent) and special events such as theater production (temporary). At all times a change fund should have the balance of the authorized allotment.

Student/campus groups should not hold any cash received to use as change funds for fundraisers, campus events, or performances. Please follow appropriate procedure for a campus change fund:

- Campus principal must submit the change fund request to the business office. Please contact the Director of Finance or Accountant in the business office, via email, if you are interested in having a change fund.
- Once request has been approved:
 - The business office will provide an account number and a direct pay must be submitted to accounts payable (please note: this doesn't go against the campus budget or reduce the available balance for campus or student activity funds)
 - Accounts payable will issue a check and campus secretary cashes the check.
 - Funds are to be placed in a cash box and kept in the safe between events.
 - The change fund can then be issued out by the campus/department secretary to the event/group sponsor.
 - At the end of the event, the amount authorized for the change fund is counted out, placed back in the cash box and secured in the safe.
 - The remainder should be the proceeds of the event and are to be deposited to the bank.

When the change fund is no longer needed, it should be deposited as a cash receipt to the change fund account.

Petty cash and change funds should not be used to cash personal/employee checks or loan money.

[Petty Cash Disbursement Voucher](#)

[Petty Cash Reimbursement Request Form](#)

Purchasing Deadlines

La Porte ISD

In an effort to maximize the use of budgeted General Fund (199) funds during the current fiscal year, the purchase order deadline shall be set for a specific date during the month of April. All requisitions must be coded correctly (budget codes, etc.) and approved by the budget manager by the close of business day on the designated cut-off date. The exact date will be announced each year in the Business Office Newsletter. No budget transfers will be done after the cut-off date for requisitions that may have been entered with incorrect account coding. Please note this deadline includes any change orders to existing purchase orders. Summer needs for staff development and summer school should be anticipated and ordered prior to this deadline.

Purchase of Food and Non-Food Items

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

If the vendor does not accept a PO, but will accept a check, a PO must still be in the system for purchasing tracking purposes. The PO will not be forwarded to the vendor, but a check can and will be cut to pay for the order upon pickup or delivery. Be sure to include the date the check needs to be cut on the PO. Your PO must be issued by Wednesday and the check will be cut on the Thursday prior to the event.

Generally, snacks, food, and non-food supplies for staff development purposes shall be charged to a staff development account code (function 13). Use of district funds for food or snacks shall be allowed only during a “working lunch”.

Food and non-food supplies purchased for recognition or appreciation refer to the “Recognition/Appreciation” section.

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

[Approved Food Vendor List](#)

Purchase Order/Requisition and Change Orders

Requisitions are processed daily by the purchasing department; usually within 24 to 48 hours after it has arrived in purchasing. If you need something rushed, please email us the requisition number and we can process it ASAP. Please do not place phone orders and ask to be invoiced later. All purchase commitments must be made by the Superintendent or designee on a properly drawn and issued purchase order, in accordance with administrative procedures. Persons making unauthorized purchases may assume full responsibility for all such debts that do not have a purchase order. If an order has been placed without a PO, do not enter a requisition after the fact (Purchasing will process and forward your order to the vendor, orders may be duplicated). A purchase order is used to order supplies, equipment, or services from an external vendor. Requisitions should be created in eFinance by the requesting campus or department. These will be routed through eFinance for proper approval. Once approvals are complete Purchasing will convert to Purchase Order or send back for corrections. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. Budget codes must be noted on all requisitions. If adequate funds do not exist in the appropriate account, the originator shall submit and receive approval of a budget amendment.

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

After the requisitions pass all electronic approval paths, the purchase order is automatically numbered for audit tracking purposes. No employee shall order or receive goods without an approved purchase order. A system requisition cannot be used to place an order. All purchase orders are mailed, emailed or faxed to vendors by the Purchasing Department unless otherwise requested. According to Board Policy [CH \(Local\)](#), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

A blanket purchase order is issued to a pre-approved vendor authorizing purchases from that vendor over a period of time. They are valuable because they allow the purchase of items quickly. Both paper and related

processing costs usually are reduced by the use of blanket purchase orders. Blanket purchase orders must have full description of items to be purchased and are issued so that supplies, materials, or services are available as needed by user campus/department.

Change Orders are entered for pricing, item quantity and budget code adjustments. Change Orders are created in eFinance by the requesting campus or department. These will be routed through eFinance for proper approval. Once approvals are complete a Change Order is generated and if needed forwarded to the vendor. Change Orders will not be allowed after merchandise has been shipped and invoiced.

[Commodity Code Cheat Sheet](#)

[NIGP Commodity Complete Book](#)

[Financial Accountability System Resource Guide \(FASRG\)](#)

Purchasing Laws (non-Federal)

All school district contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the district in accordance with the Texas Education Code (TEC 44.031). According to Board Policy [CH Local](#), any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place. All purchases, which may exceed these limits, should be brought to the attention of the Purchasing Department well in advance of the need for the goods or services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

The district board policy [CH\(Local\)](#) requires solicitation of quotes from three or more vendors for purchases, which exceed \$25,000, in the aggregate, over a 12-month period. The written (faxed or emailed) quotes should be attached to the purchase requisition.

Purchasing with Federal funds follows different regulations, please see our Federal Funds Grants manual.

[Quote by phone documentation](#)

Receiving of Goods

The district utilizes a centralized receiving system – all goods are delivered to the warehouse. A copy of every purchase order for goods (supplies/equipment) will be accessed online by the receiving clerk. Upon receipt of the goods, the receiving clerk shall promptly verify that the order was received complete and in acceptable condition. The receiving clerk uses the packing list to check off and verify receipt of merchandise. The receiving clerk also receives the items in eFinance. All orders will be delivered to the respective campus. Upon receipt in eFinance and the invoice, the vendor will be paid for the order. Staff members that receive authorization to pick-up goods directly from a vendor shall submit written confirmation of receipt to accounts payable.

Recognition/Appreciation/Awards

Faculty Recognition/Appreciation

Award: Gift cards, gift certificates, cash, use of credit or charge cards, and other cash equivalents are taxable income to the employee regardless of value. As a result, giving of these items is not allowed. Item/event should serve a legitimate educational or morale benefit. (It is not best practice to provide cash in any circumstance regardless of account being used 199, 461 or 865; therefore, it is not allowed)

Dollar Limit: The aggregate value should not exceed \$50 per individual

Frequency: Recognition/Appreciation should be given only on an occasional basis. Employee appreciation/award items purchased on each campus will be tracked. We will be using EA (Employee Appreciation/Award) attached to the account. This will be used in funds 199 and 461.

Student Awards

La Porte ISD

Award: Gift cards, gift certificates, cash, use of credit or charge cards, and other cash equivalents are taxable income to the student regardless of value. As a result, giving of these items is not allowed. (It is not best practice to provide cash in any circumstance regardless of account being used 199, 461 or 865; therefore, it is not allowed)

Dollar Limit: The aggregate value should not exceed \$75 per student.

Frequency: Unlimited within dollar limit per year stated above.

Lunch – Parent Involvement and Volunteers

No gifts out of 461 or 199 funds. Light lunches or continental breakfasts acceptable as a token of appreciation.

Rental of Facilities

Facility rentals are managed by the Maintenance Department. Campuses and departments should refer individuals requesting to use any district facilities to the Maintenance Specialist at 281-604-7164. Rental fees are deposited to the district's miscellaneous revenue account. Refunds, if any, due to overpayment by the renter shall be processed for reimbursement using a direct pay form.

District employees assigned to work in support of a rental agreement must be paid through the payroll department. The fees charged to the renter will be noted on the rental agreement. The renter shall not be allowed to pay district employees directly with cash, check, or other method.

A Rental Agreement is required for all rentals of facilities by outside organizations. Fees are determined for each agreement based on the Schedule of Charges and Fees. Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed. Liability insurance is required by all renters.

The facility application, rental agreement and fee schedule are available from the Maintenance Specialist.

Returned Checks

The District utilizes Envision Payment Solutions, a third-party contractor, for the recovery/collection of returned checks. The District's depository bank forwards all returned checks to Envision Payment Solutions for the collection process. Envision will guarantee payment for any returned check that is under \$300 if they receive the check within 10 days of the date written. In order to expedite the collection of any non-guaranteed checks the following information is required for all checks: Driver's license number and current address and phone number.

A current listing of returned checks can be obtained from the Envision Payment Solutions website at www.envisionpayments.com after the campus or department obtains a login I.D. and password from Envision Payment Solutions. Additional checks should not be accepted from the maker until the returned check is redeemed. The district shall reserve the right to reject future checks from makers of returned checks

Campuses are to refer consumers to Envision Payment Solutions (877-290-5460) for payment of their returned checks. Immediate action is instrumental in collecting on a returned check.

Sale of District Property – Surplus

According to Board Policy [CI\(Legal\)](#) all supplies and equipment which are deemed to be surplus [not of any use to the district], will be recommended to the Superintendent for sale via a Surplus Sale.

Items will be sold via marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district.

Neither district supplies, nor equipment, shall be sold or conveyed other than via a surplus sale, unless authorized by the Superintendent or School Board.

Additional information is available under the Fixed Assets section.

Sales Tax - District Collected

State Sales and Use Tax is imposed on all retail sales, leases and rentals of most goods, as well as taxable services. School Districts do not have a blanket exemption from collecting sales taxes on goods and services sold by the District and District related entities. The district is responsible for tracking sales and remitting Sales and Use taxes to the Texas Comptroller.

There is a three step process to determine if sales tax must be collected and remitted:

La Porte ISD

- Determine whether the transaction is a sale or not?
- If it is a sale, determine whether it is a taxable sale or nontaxable sale?
- If the sale is normally taxable, is it eligible for exemption (tax free day, food sales)?

Both **taxable and nontaxable sales should be reported monthly** to the business office for inclusion in our annual sales tax report.

[La Porte ISD Sales Tax Rules](#)

[Blank Sales Tax Worksheet](#)

[School Fundraisers and Texas Sales Tax](#)

Sales Tax - District Paid (Exemption Form)

The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the business office or via the link below. Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase.

Purchase of personal items for staff or students are not eligible for the sales tax exemption. Purchases made out of 877 fund are not tax exempt and therefore all purchases are subject to sales tax.

[Sales Tax Exemption Certificate](#)

Travel Advances and Expense Reimbursement

All travel requests shall be submitted to Business Office at least two (2) weeks prior to the travel event (meeting, conference, workshop, athletic event, etc.) with all required approvals. The final approval will rest with the CFO. **All Out-of-State travel must be approved by the Superintendent. A copy of the approved "Employee Request for Leave Form" must be submitted to the Business Office with any travel expense requests, including prior travel and post travel requests.**

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

The travel rates for meals, lodging, mileage, and airline are limited to the rates and amounts stated in district policy, or the GSA per diems. Travel via airlines will only be permitted if the cost is less than travel via car.

Meals reimbursements may be requested in advance for overnight stays or travel more than 75 miles from the district only. The reimbursement amount is paid as a per diem and will be based on the time of departure and return. (NOTE: See [Field Trips/Student Travel](#) section in this document for meal rates for employees traveling with students.)

Meal reimbursement Rates Table

To Be Eligible For:	Allowance	Leave By	Return on or After
Breakfast	\$11.00	7:00 a.m.	7:00 a.m.
Lunch	\$18.00	11:00 a.m.	1:00 p.m.
Dinner	\$22.00	4:00 p.m.	6:00 p.m.

Lodging expenses may be requested in advance payable to the Hotel via a Direct Pay Request. If making your own reservation please confirm that the hotel will take our check. A Hotel Occupancy Tax Exemption certificate must be presented at the time of check in to avoid paying Texas state tax, which is currently 6%. In-State and Out-of-State lodging expenses will be reimbursed at the actual rate not to exceed the maximum rate established by the Texas Comptroller of Public Accounts. See the [TEA Travel and Mileage Reimbursement notice](#) for current information. Lodging rates shall not exceed the rate established in federal/state travel regulations for each locality which can be accessed via the website: <http://www.gsa.gov/perdiem>. **The only exception to this guideline is when**

the conference or “host” hotel rates are higher than the maximum state rate. Permission to stay at the conference/host hotel is not required as long as documentation of such is provided (and the location is 75 miles or more from the school district). Upon return a detailed hotel receipt is required to be submitted to the Business Office.

Registration expenses may be requested in advance payable to the vendor via a Direct Pay Request or Purchase Order. The original registration form and one copy must accompany the request. The original registration form will be mailed along with the check to the vendor.

Business related expenses incurred while traveling on behalf of LPISD may be reimbursed after travel is completed, including meals, lodging and registration expenses if not requested as an advance. Other reimbursable travel expenses include mileage, airfare, rental vehicle, parking fee, shuttle fees and internet fees will be reimbursed upon return. Mileage may be reimbursed at the State per diem rate. All other miscellaneous expenses require a receipt.

The TEA follows the Texas Comptroller of Public Accounts’ travel guidelines for state and federal funds which shall be utilized to ensure that the locally funded maximum travel expenditures are not exceeded. These guidelines may be found at the Texas Comptroller’s website: <https://fm.xcpa.state.tx.us/fm/travel/travelrates.php>. Travel expenses paid with state or federal grants shall not exceed the maximums allowable by TEA. The excess travel expenditures beyond the allowable amounts, if any, must be paid from local funds. If the Grant Manager approves all purchasing documents from federal grants, the Grant Manager shall approve all travel expenditures in the same manner.

Use of Personal Vehicle for LPISD Business – Regular business mileage (other than for overnight travel) shall be submitted to the Business office by the end of the following month from the date the expense was incurred using the Mileage Log Form. Miles driven from home to your primary work location should not be reported. If you begin your work day at a temporary work location, you may report miles from your home to that location, or miles from your primary work location to that location, whichever results in the shortest travel distance reported. When an LPISD employee drives his/her personally owned vehicle, no matter how many passengers, the primary policy of coverage will be his/her own auto policy. The employee’s personal auto policy will be fully utilized for any and all comprehensive, collision, or liability claims. If a lawsuit is brought against the employee and /or the school district, the employee’s personal auto policy will settle and/or defend all parties involved. The Texas Tort Law limits the amount of employee’s liability to \$100,000.

[Travel & Business Advance/Expense Reimbursement Form](#)

[Employee Request for Leave Form](#)

[TEA Travel Guidelines](#) (most current release)

[GSA Per Diem Website](#)

[Mileage Log Form](#)

Vendors

Purchases from vendors that operate on a cash basis (do not accept purchase orders) will only be allowed with prior approval by the CFO. The district participates in several cooperative purchasing programs. A list of these programs is available from the Purchasing Department website. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.

Requests to add new vendors shall be accompanied by the Vendor Request form and W-9 form. Per Local Government Code 176.006(h), it is the Vendors responsibility to disclose any relationship with an officer of the district and file a Conflict of Interest Questionnaire (CIQ) in accordance with Board Policy [CHE \(LEGAL\)](#).

The governing body (School Board) and the Superintendent shall complete and file Local Government Officer Conflicts Disclosure Statement (CIS) with the business office.

[Vendor Add/Change Request Form](#)

[W-9](#)

[Conflict of Interest Questionnaire CIQ](#) (Vendor)

[Conflict of Interest Statement CIS](#) (Local Government Officer)

[Cooperative Purchasing Programs](#)

Worker's Compensation

When an employee is injured a First Report of Injury should be completed by the employee and faxed to Human Resources at 281-604-7106. If the employee is unable to complete the form it is the responsibility of the supervisor to complete the form to the best of their knowledge and fax to Human Resources.

When the injury requires medical attention, you must call the Worker's Compensation specialist at 281-604-7112 in the Human Resources department to authorize the employee's treatment. If the accident occurs after business hours or on a weekend employee may go to any emergency room and should notify supervisor. In this case the employee should inform the emergency room that the visit is a Worker's Compensation injury.

The Human Resources department should be informed of the employee's first missed work day due to the injury and the return to work day. The Workers' Compensation Absence Form Duty Form (see link below) should be submitted for employee until employee returns to duty.

[*Worker's Compensation Absence from Duty Form*](#)

[*Accident Investigation Report*](#)

[*Accident Investigation Plan*](#)

[*Employee First Report of Injury Form*](#)