



EANES
WESTLAKE
INNOVATIVE SCHOOL DISTRICT

Fiscal Manual
(Fiscal Guide for District Staff)
2024-25
Fiscal Year

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Eanes Independent School District

Introduction

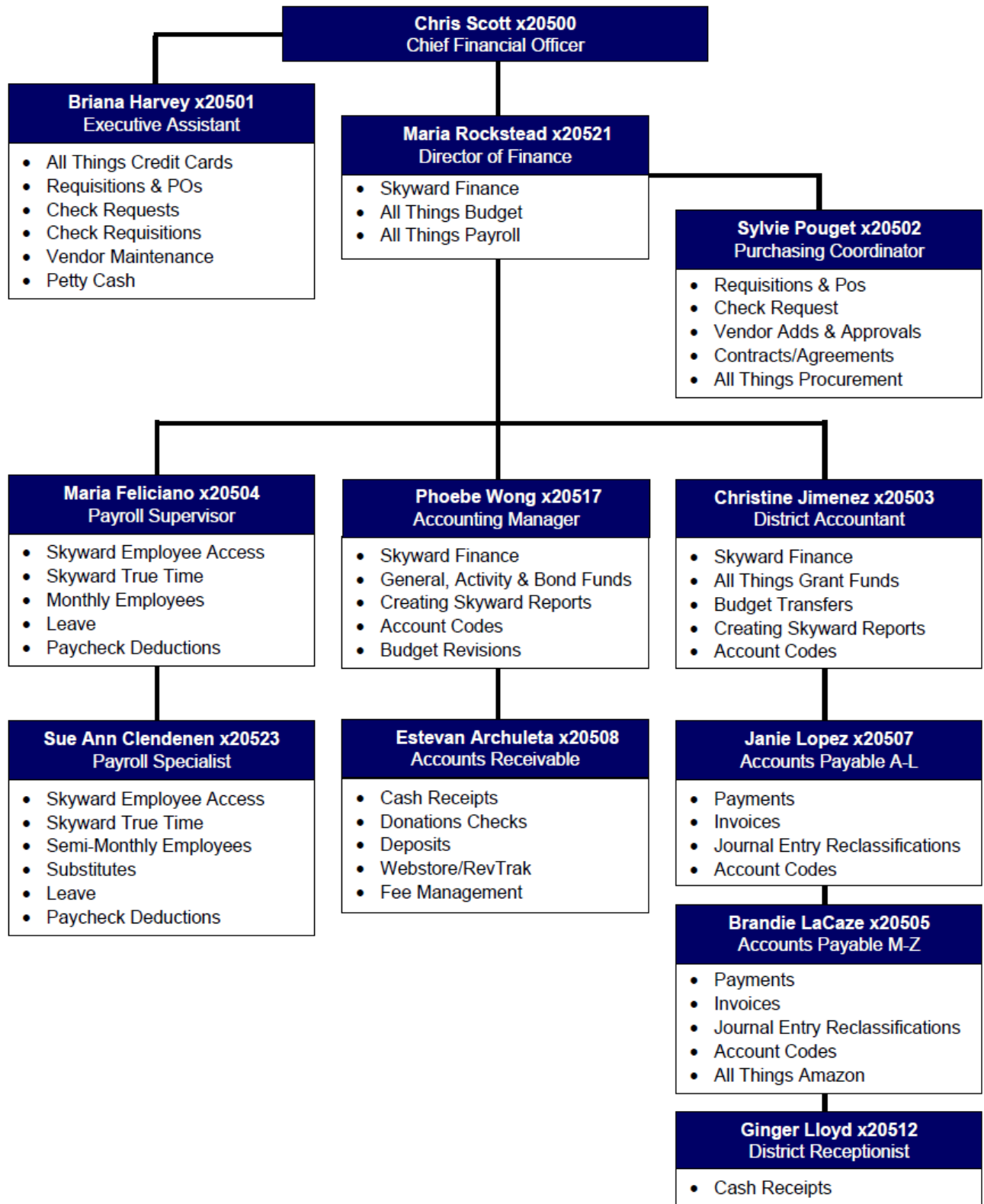
This Fiscal Manual has been prepared to provide general information about several Eanes ISD business functions. Additional information may be available within the district's Board Policies, Administrative Procedures, or other web resources.

The district has developed and implemented a Business Office Operating Procedures that provide additional, specific information about business operations and is available on the Intranet for all employees.

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Eanes Independent School District

BUSINESS SERVICES ORGANIZATION CHART Who to contact for answers



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Account Code Basics

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

R 6399 General Supplies

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

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

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

The FAR Module contains explanatory guidance:

6240 Contracted Maintenance & Repair Services

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

The FAR Module contains examples of costs:

6499 Miscellaneous Operating Costs

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

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

The FAR Module contains Include and Exclude tables:

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

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

XXX-XX-XXXX-XX-XXX-X-XX-XXX
① ② ③ ④ ⑤ ⑥ ⑦ ⑧

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

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The Eanes ISD Chart of Accounts is illustrated below:

BUSINESS OFFICE OPERATING PROCEDURES

ACCOUNT CODE SUMMARY

Fund	Function	Object	Local 1	Organization	Fiscal Year	Program Intent	Local 2
199	11	6397	30	001	0	11	000
Operating	Instruction	Supplies	Mathematics	High School	Zero-Filled	Basic Instruction	Generic
FUNDS:				OBJECTS:			
183 - Athletics				61XX - Payroll Costs			
198 - High School Allotment				62XX - Professional and Contracted Services			
199 - General Fund				63XX - Supplies and Materials			
211 - ESEA Title I, Part A Improving Basic Program				64XX - Other Operating Expenses			
224 - IDEA - Part B, Formula				65XX - Debt Service			
225 - IDEA - Part B, Preschool				66XX - Capital Outlay			
226 - IDEA - Part B, Discretionary							
244 - Vocational Education - Basic Grant				ORGANIZATIONS:			
255 - ESEA Title II, Pt A-Teacher & Principal Training & Recruiting				001 - Westlake High School			
263 - Title III, Limited English Proficient				002 - Alternative Learning Center			
286 - Tech Prep				041 - Hill Country Middle School			
288 - Elementary School Counseling Program				042 - West Ridge Middle School			
385 - State Supplemental Visually Impaired				101 - Eanes Elementary School			
392 - Non-Ed Community Based Support Services				102 - Cedar Creek Elementary School			
397 - Advanced Placement Incentives				103 - Valley View Elementary School			
404 - Accelerated Reading & Accelerated Math Instruction				104 - Forest Trail Elementary School			
410 - State Instructional Materials Fund				105 - Barton Creek Elementary School			
429 - License Fee Reading Program				106 - Bridge Point Elementary School			
461 - Campus Activity Funds				501 - General Debt Obligations			
494 - ESC-Raise Up Texas				699 - Summer School			
496 - TASB Loss Prevention Grant				701 - Superintendent			
499 - Trust and Agency Funds				702 - School Board			
599 - Debt Service				703 - Tax Costs			
660 - Capital Projects 06 Series				731 - Business Office			
661 - Capital Projects 11 Series				732 - Legal Services			
701 - National School Breakfast & Lunch Program				734 - Human Resources			
711 - Community Education				872 - Special Education (Local)			
712 - Eanes Child Care				873 - Adult Transition Program			
715 - Facility Rental				874 - San Marcos Civic Foundation			
753 - Self Insurance				901 - Warehouse			
810 - Trust Fund Expendable				902 - Information Services			
865 - Student Activity Accounts				903 - Communications			
				904 - Health Services			
FUNCTIONS:				905 - Facility Alterations & Emergencies			
11 - Instruction				906 - Support Services Department			
12 - Instructional Resources and Media Services				907 - Custodial Services			
13 - Curriculum Development and Instructional Staff Development				908 - Safety and Security			
21 - Instructional Leadership				909 - Utilities			
23 - School Leadership				910 - Facility Rental Services			
31 - Guidance, Counseling and Evaluation Services				911 - Child Nutrition Services Dept.			
32 - Social Work Services				913 - Transportation Department			
33 - Health Services				915 - Facilities Planning			
34 - Student (Pupil) Transportation				917 - Performing Arts Center			
35 - Food Services				940 - Community Education			
36 - Co-curricular/Extracurricular Activities				941 - Child Development Center			
41 - General Administration				945 - Easy Care			
51 - Plant Maintenance and Operations				977 - Secondary Education			
52 - Security and Monitoring Services				979 - Curriculum District			
53 - Data Processing Services				999 - Districtwide			
61 - Community Services				PROGRAM INTENT CODES:			
71 - Debt Service				11 - Basic Educational Services			
81 - Facilities Acquisition and Construction				21 - Gifted and Talented			
91 - Contracted Instructional Services Between Public Schools				22 - Career and Technology			
92 - Incremental Cost Chapter 41, TEC, Purchase or Sale of WADA				23 - Special Education			
95 - Payments to Juvenile Justice Alternative Education Programs				24 - Accelerated Education			
99 - Other Intergovernmental Charges				25 - Bilingual/Special Language Programs			
				26 - Non Disciplinary AEP			
				28 - Disciplinary AEP			
				31 - High School Allotment			
				91 - Athletics and Related Activities			
				99 - Undistributed			

Eanes Independent School District

BUSINESS OFFICE OPERATING PROCEDURES

ACCOUNT CODE SUMMARY

LOCAL 1 CODE	LOCAL 1 DESCRIPTION	LOCAL 1 CODE	LOCAL 1 DESCRIPTION
00	Generic	73	Football Boys
01	Power Learning/Warehouse Adjustments	74	Golf Boys
02	Kindergarten	75	Golf Girls
03	Copy Paper	76	Comp Time Payout
04	First Grade	78	Avnet/Hardware Repair
05	Second Grade	79	Flu Prevention
06	Third Grade	80	SPED - Early Intervention
07	Fourth Grade	81	Season Tickets
08	Fifth Grade	82	Soccer Boys
09	Insurance Recovery	83	Soccer Girls
10	New Courses	84	Postage
11	Debate	85	Softball Girls
12	High School Allotment	86	Wrestling
13	Alternative Education Program	87	Swimming Boys & Girls
14	Alternative Learning Center	88	Tennis Boys & Girls
15	Business Education	89	Track Boys
16	Career and Technology Education	90	Track Girls
17	Computer Science	91	Trainer
18	English Language Arts	92	Volleyball Girls
19	Fine Arts, Art	93	District UIL
20	Fine Arts, Band	95	Graduation
21	Fine Arts, Choir	96	Literary UIL
22	Fine Arts, Drama	97	Student Council
23	Fine Arts, Music	98	District Achievement Grant
24	Fine Arts, Orchestra	99	Superintendent/2006 Bond Reimbursing Resolution
25	Foreign Language	A1	Bond - Construction Costs
26	Health	A2	Bond - Construction Contingency
27	Journalism, Newspaper	A3	Bond - District Contingency
28	Journalism, Photo	A5	Bond - Architect/Engineering Fees
29	Journalism, Yearbook	A6	Bond - Other Fees
30	Mathematics	A8	Bond - Direct Purchases
31	Other Elective Areas	A9	Bond - Bond Management
32	Physical Education, Reg	AB	Above Base Budget Allotment
33	Physical Education, Athletics	AC	Academic Decathlon
34	Physical Education, Cheerleading	AI	Attendance Incentive
35	Physical Education, Hyline	B1	Computers
36	Science	B2	Presentations Systems
37	Social Studies	B3	Network Infrastructure
39	RSB	C1	Idea-B Disc. Rider 55 High Cost
40	Box Tops	C2	Texas Commission on the Arts
41	Fine Arts, Tech Theater	C3	Idea-B Discretionary Residential
42	C/T Business/Office Education	C4	Tobacco Compliance Grant
43	Library Use	C5	TX DPS/OEM
44	C/T Home Economics	OC	Credit Card Convenience Fee
45	C/T Health Science	D2	Presentation Systems
46	C/T Industrial Technology Education	DI	Destination Imagination
47	C/T Marketing Education	DN	Donations
48	Director, Secondary Education	EL	Elementary
49	Advertising	ER	Rebates
50	C/T Microcomputer Applications	FB	Facility Buildings
51	Campus Technology Coordinator	FG	Facility Grounds
52	Lacrosse	FL	Fuel Allocation
53	Resource	FP	Film Production
54	Special Education Home Room (SEHR)	HP	High Performance Schools Consortium
55	Special Olympics	HS	High School
56	Speech	IC	Indirect Costs
57	Structured Behavior	IE	Improvements & Enhancements
58	Preschool Pgm Students w/Disabilities	IN	Independent Study
59	Content Mastery	IP	Instructional Partners
60	Dyslexia	LO	Live Oak Adventure Camp
61	Star Steppers	LR	Late Rendition P & I
62	Baseball Boys	LS	Legal Settlements
63	Basketball Boys	MF	Materials Fee
64	Basketball Girls	PD	Pedemales
66	Early Intervention - Language Arts	RB	Robotics
67	Early Intervention - Math	SS	Safety & Security Bond Project
68	Cross Country Boys	ST	Special Trips
69	Cross Country Girls	T1, T2, T3	Team I, II, III
72	Powerlifting	TI	Technology Infrastructure
		TK	TAKS Testing

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BUSINESS OFFICE OPERATING PROCEDURES ACCOUNT CODE SUMMARY

LOCAL 2 CODE	LOCAL 2 DESCRIPTION	LOCAL 2 CODE	LOCAL 2 DESCRIPTION
003	Parking	279	Food Svcs Over/Short
006	Non-Food Paper	294	Housekeeping Warehouse
007	Non-Food Chemicals	295	Transportation Warehouse
008	Non-Food Promotions	330	Teen Teachers
009	Non-Food Small Wares	400-600	Reserved for Bond Projects
010	Playoffs	559	IPadpalooza
011	Co-curricular Fees	604	Depwe-Vance-Durio
016	Private School	611	Athletic – Chap
019	Athletic Equipment Replacement	629	Hyllne
020	Club Stock Tournament	632	VV/FT Creek
036	Bond Series 2013 Refunding	649	Gifted & Talented
037	Bond Series 2006 Refunding	689	Junior League of Austin
038	Bond Series 2006 Building	694	Special Olympics
039	Bond Series 2009 Refunding	695	Football Activity
040	Bond Series 2011 Building & Refunding	714	Basketball - Boys
109	Auto External Defibrillators	715	Basketball - Girls
141	Workbooks	716	Swimming
143	AP Testing Fee	719	Volleyball
144	Club Band	727	Track/Cross-Country - Girls
145	Club Chap	750	Softball - Girls
152	Club Cougar Athletics	764	Soccer - Girls
154	Club Drama	766	Gifted & Talented
155	Club Future Homemakers	772	EEF Curriculum
156	Club Jr Honor Society	798	Track - Boys
158	Club Latin	799	Athletics Bus Transportation
159	Club Newspaper	801	WHS Band/Mark Palmer
160	Club Orchestra	804	Baseball
161	Club Spanish	805	Wrestling
162	Club WHS Student Activity	806	Community Education Donations
164	Sunshine Fund	807	Cross Country - Boys
167	Pentathlon	808	Soccer - Boys
168	Principal Acct.	809	WHS Trainers
169	Sales Tax	811	Golf - Boys
173	UIL	812	Tennis
175	WRMS Industrial Tech	813	Booster Clubs
176	WRMS Teen Skills	814	Westlake Youth Basketball
177	Blue Cheer	815	Parent Donations
179	Student Cheerleaders	816	Other Donations
180	Student Choir	818	Robotics
181	Field Trips	858	Teen Time Community Education
183	Student Library Fund	859	Class Fees
184	Student Group Ask	901	School Safety Health Advisory Council
187	Student Strings	999	District-wide
188	Student Council	ADA	Bond - Americans w/ Disabilities Act
189	Student Yearbook	CON	Bond - District Contingency
191	Behavior Modification Unit	FAC	Bond - Facilities
192	Golf - Girls	FFE	Bond - Furniture, Fixtures, & Equipment
198	Elem Choir Lessons	INT	Bond - Interest
200	Vending Coke Fund	SOF	Bond - Soft Costs
201	Vending Income	TEC	Bond - Technology
202	Wrestling	G01	GMP #1 - Capital Projects 06
203	Annual Faculty Golf Tourney	G02	GMP #2 - Capital Projects 06
204	WHS Stadium Activity	G03	GMP #3 - Capital Projects 06
206	Club Art	G04	GMP #4 - Capital Projects 06
207	HCMS Girls Athletics	G05	GMP #5 - Capital Projects 06
208	HCMS Industrial Tech	G06	GMP #6 - Capital Projects 06
209	WHS Athletic Activity	G07	GMP #7 - Capital Projects 06
244	Lost Textbooks		
278	Tax Refunds		

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Activity Funds – Overview

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

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

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

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

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

Allowable

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

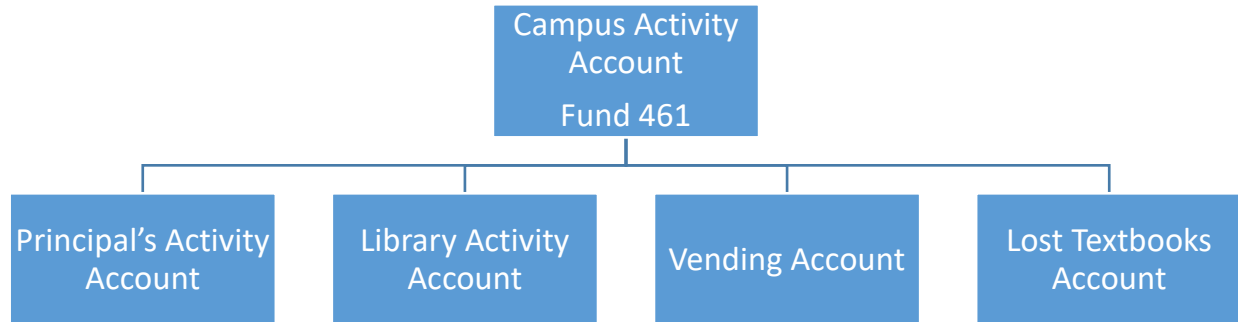
Non-Allowable

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

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Activity Funds (Campus or Department –Fund 461)

Campus activity funds (**Fund 461**) are school funds managed under the direction of the campus principal. These funds shall be referred to as “Campus Activity Funds”. There may be multiple sub-accounts within the Campus Activity Fund as illustrated below:



Sub-accounts within the Campus Activity Fund are not student club or organization funds. The funds raised within the sub-accounts shall be used to benefit that respective activity under the direction of the district staff member who oversees the account, subject to the approval of the campus principal.

Campus activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district’s business office on at least a weekly basis. A **Cash Receipt form** shall be used to submit funds collected to the business office. Refer to the Business Office Operating Procedures for detailed processes. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts].

Campus activity funds are managed using a centralized accounting system. A centralized accounting system is defined as a system that is centrally managed at the district’s business office.

All deposits and expenditures under a centralized system shall be made through the district business office.

Campus activity funds shall be primarily used to benefit students and the district in accordance with School Board Policy. [School Board Policy CFD Local] Typical uses include field trip fees, staff or student awards/incentives, faculty luncheons, refreshments for staff meetings, etc.] These funds are district funds; therefore, the funds shall not be used for “gifts” to students and/or staff, nor donated to external organizations. Budgeted funds shall not be used to generate activity funds, nor shall staff (administrative/support) earn wages while generating activity funds. Giving of staff time to generate activity funds shall be voluntary.

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

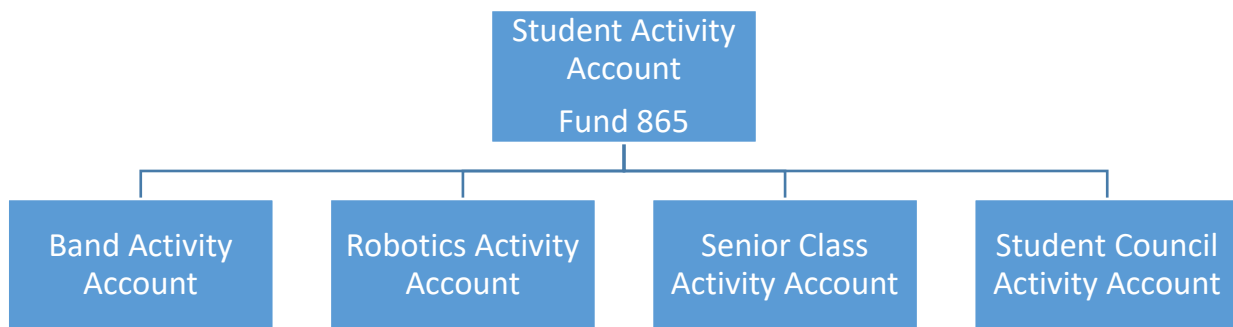
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Activity Accounts – Fund 865 (Student Organizations)

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

Student Organizations

Student clubs and organizations shall be defined as a student-led groups with formation documents, by-laws, and/or elected officers. All student clubs and organizations shall function under the sponsorship of a campus staff member, i.e. teacher or other staff member. The campus principal shall ensure that annual election of student officers are conducted each school year and a list of the officers submitted to the business department. There may be multiple sub-accounts within the Student Activity Fund as illustrated below:



Student activity funds (under the control of the principal) shall be collected, received, and deposited to the district’s business office on a daily basis. A **Cash Receipt form** shall be used to submit funds collected to the business office. Refer to the Business Office Operating Procedures. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts]. A record of all activity account collections should be maintained by the student group’s sponsor. Examples of these fundraisers may include: candy sales, ice cream, flowers, etc.

Student activity funds are managed using a centralized accounting system. A centralized accounting system is defined as a system that is centrally managed at the district’s business office.

All deposits and expenditures under a centralized system shall be made through the district business office.

Student activity funds shall be used exclusively for the benefit of students. Typical uses include student travel, awards, banquets, supplies, DJ for a dance, end-of-the-year trips or events, club t-shirts, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers. Class/club meeting notes should be on file to support student decisions regarding the expenditure of their class/club funds.

Fundraising

All fundraising shall be in accordance with District Board Policy.

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 fundraiser should be submitted to the assistant principal responsible for Student Activity Funds in advance of the scheduled activity. Food sales during the school day shall be limited to the district pre-approved list, or specific approval of the food item by the Director of Child Nutrition after reviewing the nutrition label of the food item. **Effective July 1, 2014, the United States Department of Agriculture (USDA) will limit the types of foods and beverages that may be sold to and consumed by students at school during the school day.** [Note: The school day is defined by the USDA as: the period from the midnight before, to 30 minutes after the end of the official school day. These standards will impact all those responsible for selling food to students including: food service departments, fundraisers, school clubs, and groups. The Smart Snack standards do not apply to food sold during non-school hours, foods sold to adults, parents, staff, and foods brought to school by a student for personal consumption. Additional information regarding the fundraising guidelines on the Texas Department of Agriculture (TDA) website at: [Fundraisers – Guidance for Schools](#).

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The TDA has established a Fundraiser Exempt Policy that states: Texas policy allows six days per campus per school year to sell foods or beverages on campus that do not have to meet federal nutrition standards. Exempt foods and beverages may be sold anywhere on the campus except during meal service times and in areas where school meals are served. [Note. The penalty of violating the USDA/TDA guidelines may result in the loss of Child Nutrition Program (CNP) funds for the day of the violation.]

Opening and Closing Student Activity Accounts

To establish an activity account, an organization should have an approved constitution, by-laws and elected officers and request approval from the assistant principal assigned the responsibility of Student Activity Funds. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts.

All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If an organization ceases to function or exist, the unexpended funds of the organization shall be credited to the appropriate administrative activity account.

Records Retention

Since Student Activity Accounts are trust funds that the campus manages on behalf of the students, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of [five (5) years] [TSLG minimum retention period & district's Local Records Retention Schedule].

Budget Amendments/Revisions

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

Budget amendments must be approved by the School Board. Requests may be submitted via the District's accounting software as needed by campus and department personnel. All amendments submitted by the last day of a month will be approved in the District's next scheduled regular board meeting.

Budget Transfers

A budget transfer is a transfer of funds **within the same** function. The District Accountant or the Accounting Manager shall approve all budget transfers. Budget transfer line items must be stated in whole dollars. Budget transfer requests are submitted via the District's accounting software and should be submitted as needed.

All budget changes to state and/or federal grants shall be made via a budget amendment in the District's accounting software and approved by the District Accountant to ensure that a grant amendment is filed with the granting agency (such as TEA), as appropriate.

Cash/Check Handling

All cash receipts shall be handled in accordance with the Business Office Operating Procedures.

Check Processing

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

All check requests, including supporting documentation, such as travel advances/reimbursements, petty cash, construction, etc. shall be approved by the appropriate principal or administrator and submitted to the business office by 5:00 p.m. on Tuesdays. Requests received after this time will be processed the following week. Check requests without all of the supporting documentation will not be accepted, nor processed.

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The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

Check requests should be submitted electronically via the District's accounting software for travel, petty cash disbursements, all other non-purchase order disbursements and/or reimbursements. All invoices should be submitted to Accounts Payable on a timely basis for payment within state law via a shared email account at accountspayable@eanesisd.net or attached to the check request or purchase order by the requestor.

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

Checks not cashed by the expiration date (6 months from date of issue) will be voided. A new check will be if the payee is located and requests a reissue. If a depository bank stop payment fee applies, the payee may be asked to pay this fee.

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. A written contract is required for all contracted services. All contracts should be initiated by District personnel using Docu-sign. The contract links are located at the Purchasing intranet page and are routed through the appropriate staff for electronic approval signatures.

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

Less than \$10,000	Principal or Director
\$10,000 - \$49,999	Executive Director, Chief Financial Officer, or Asst. Superintendent
\$50,000 - \$74,999	Superintendent
\$75,000 and over	Board of Trustees

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

Contracted services include services such as repairs, maintenance, technical support, and related services. The Certificate of Insurance shall name "Eanes ISD" as additional insured.

Copiers

The district leases several copiers that are strategically placed in different campuses or departments. The copiers are for district business use only. The use of district-owned copiers for personal copies is strictly discouraged.

Donations and Gifts

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

Cash donations shall be deposited to the appropriate account. Donated equipment should be inventoried.

All donations shall be approved by a campus principal or department director. Any donations of a technology-related item also requires the approval of the Technology Director and the Instructional Technology Director. Any donations for a contracted service, food preparation equipment or requiring additional electrical capacity or location or removal or addition of permanent fixtures also requires the approval of the Maintenance and Operations Director.

All donations equal to or more than \$25,000 shall be approved by the School Board.

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Fiscal Year

Eanes ISD's 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 25th for processing and payment.

Fixed Assets & Inventory

Fixed assets [capital assets] are defined as equipment with a unit value over \$5000. These assets are tracked and recorded on the district's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Business Office for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 663X, such as 6629, 6631 and 6639.

Items lost due to theft or vandalism must be reported immediately for police report and insurance claim purposes to the Director of Safety and Risk Management.

Fixed assets may be disposed of on an annual basis after determination that the assets are obsolete or surplus (have no useful value to the district). The Fixed Assets Coordinator shall approve the disposal of all assets, including the method of disposal, i.e. auction, garage sale, etc. The Fixed Assets Coordinator shall oversee the disposition of obsolete and surplus assets and inventory. The proceeds of a surplus sale shall be submitted to the business department for recording audit purposes.

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

Gift Cards

District funds shall not be used to purchase gift cards. Gift cards donated to the district by outside sources may be given to employees as a reward or incentive.

Grants Management

All federal grants expenditures shall comply with the federal regulations, i.e. EDGAR or 2 CFR 200. TEA-administered grants shall also meet the Grant Management guidelines established by TEA. Specifically, grant fund expenditures must meet the following guidelines:

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

The primary contact on the grant application shall be directly responsible for the management of all state and federal grants. The District Accountant and Director of Finance shall review all grant purchases and expenditures and seek guidance from the grant primary contact for clarification related to grant restrictions, as appropriate.

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

Budget changes and/or amendment requests may require approval from the granting agency and/or pass-through entity. The District Accountant shall review and approve all budget amendments related to federal grant funds in accordance with the requirements in TEA document "When to Amend the Application."

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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.

Internal Controls

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

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

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

Payroll Procedures

The Business Office Operating Procedures has been compiled to assist district staff in understanding federal and state laws that impact payroll disbursements. The handbook also includes district policies and procedures.

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

Exempt employees are not required to "clock-in" or "clock-out" on a daily basis. However, all exempt employees shall be required to submit all absences from work via Skyward Employee Access. Every non-exempt employee shall "clock-in" and "clock-out" daily through the True Time timekeeping system. Failure to clock-in or out may result in non-payment of unverified work time.

All employees shall review and submit their respective timekeeping records no later than Monday by 4:00 p.m. All administrative supervisors shall electronically sign-off and submit the timekeeping records for their respective paraprofessional and support employees every Wednesday by 12:00 p.m.

All adjustments to "punch times" in the timekeeping system should include a note and be submitted by the respective employee. The adjustments are approved by the administrative supervisor when the timesheet is approved.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime work hours (defined as work hours in excess of 40 in a workweek) shall be pre-approved by the immediate campus or department supervisor. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, shall be subject to disciplinary action, including termination for failure to follow administrative directives.

Staff members shall report all absences and leave requests to their immediate supervisor.

Supplemental payment worksheets shall be generated by the campus or department, approved by the campus/department administrator and submitted to the payroll office **in accordance with the monthly or semi-monthly payroll period cutoffs**. The supplemental payments will be processed on the next pay period. Supplemental payments should include the following: employee name, reason for pay, payment amount, budget code(s), date(s) worked, and be supported by sign-in sheets (attached to payment form).

All staff paid from federal grant funds shall comply with the Time & Effort Certification Requirements.

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Petty Cash Accounts

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

The maximum authorized single expense is \$50, except for Principals, the maximum is \$100. Exceptions, if any, to the maximum spend limit shall be approved by the Director of Finance prior to the purchase. The petty cash account maximum shall be set by the Executive Director of Business Services.

The principal or department administrator shall be responsible to ensure that funds exist in the account(s) that will be utilized to pay for the petty cash expenditures. Petty cash purchases may be made from any district funds and must be supported by a **Petty Cash Voucher Form**.

Petty cash may not be used to reimburse purchases using federal grant funds. Any such reimbursements should be submitted using a check request.

Petty cash requests for reimbursement shall be submitted by campuses to the business office as needed to replenish the cash balance. The **Petty Cash Reimbursement Request form** shall list all petty cash expenditures and include the detailed receipt for each purchase. At all times, the petty cash account shall balance – the sum of the disbursed cash, purchase receipts and/or cash shall equal the authorized amount.

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

Purchasing Deadlines

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

The purchasing deadline for **services, supplies, and equipment** shall be no later than April 30th. Summer school needs should be anticipated. At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.

Best Practice: The purchasing deadline for a supplies through a federal grant that is nearing the termination of the grant shall be **at least 90 days prior to the end of the grant period** to ensure that there are no residual supplies at the end of the grant period. If residual supplies in excess of a \$5,000 aggregate value, the granting agency and/or pass-through entity must be notified to obtain disposition approval and instructions. [Federal regulation.]

Purchase of Food

The purchase of refreshments and snacks are strictly prohibited with state and federal grants. Meals [lunch] may be allowable on a limited basis if the meal meets the “working lunch” or “light lunch” exceptions as described in [TEA’s Budgeting Costs Guidance Handbook](#), EDGAR and the district’s procedures. All federally-funded meals must be reasonable and necessary and shall not exceed \$20 per meal per person. [Federal limit]

Purchase Requisition and Order Forms

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

A finance system generated purchase order is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the District’s accounting software by the requesting campus or department and submitted to the business office for approval of a purchase order. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. Budget codes must be noted on all requisitions. If adequate funds do not exist in the appropriate account, the originator shall submit and receive approval of a budget change or amendment.

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

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

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

Purchase Card – State of Texas Procurement Card Program

The district is a participant of the State of Texas Procurement Card Program. The purchasing card is a credit card issued through Citi-Bank's Commercial Card Program. Purchasing cards are available for all campuses and departments and certain professional staff.

Credit cards should only be used for the following:

- Travel expenses (airfare, lodging, ground transportation, etc.),
- Professional development registrations,
- Catering, meals, and food supplies,
- Professional memberships,
- Student entry fees related to field trips
- Postage/Shipping

The purchaser must submit a **Sales Tax Exemption form** to the merchant to avoid sales taxes on purchases. If the purchaser fails to submit the Sales Tax Exemption form, the purchaser shall promptly reimburse the sales tax to the district.

The credit card timeline is as follows:

- Tuesday – Business Office imports all credit card transactions from Citibank to Skyward to be reconciled within the week
- Wednesday/Thursday – Detailed receipts are attached to the transaction and approved by Principals and Directors so that Purchasing and Accounts Payable can review
- Friday – Purchasing and Accounts Payable review all submitted transactions pending in their queue
- Monday – Business Office sends a wire payment to Citibank for all approved transactions from the previous week

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

Failure to comply with the policies and procedures may result in revocation of charging privileges, personal liability for inappropriate expenditures, and disciplinary action.

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Purchasing Laws & Regulations

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

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

EANES ISD PURCHASING LEVELS AND REQUIREMENTS					
Purchase Commitment Amount	Support Required	Additional Forms	RFP/RFQ	Board Approval	Advertising
PURCHASES WITH STATE AND LOCAL FUNDS					
For purchases less than \$20,000	1 QUOTE	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases of \$20,000 to \$49,999.99	3 QUOTES (CO-OP/CATALOG PURCHASE: 1 QUOTE)	ATTACH TO REQUISITION	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases over \$50,000 Competitive Procurement/Texas	COMPETITIVE PROCUREMENT (Education Code 44.031)	BID OR PROPOSAL TABULATION FORM	REQUIRED	BOARD AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks
SOLE SOURCE PURCHASE \$50,000 and over (Below \$50,000 no agenda item)	1 QUOTE	SOLE SOURCE AFFIDAVIT	NOT REQUIRED	AGENDA ITEM REQUIRED	NOT REQUIRED
PURCHASES WITH FEDERAL GRANT FUNDS					
For purchases less than \$10,000 (Micro-purchase)	1 QUOTE	ATTACH TO REQUISITION	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases of \$10,000 to \$49,999.99 (Small purchase)	3 QUOTES (CO-OP/CATALOG PURCHASE)	ATTACH TO REQUISITION	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases over \$50,000 (Small purchase/Fed Funds) Competitive Procurement/Texas	COMPETITIVE PROCUREMENT (Education Code 44.031)	BID OR PROPOSAL TABULATION FORM	REQUIRED	BOARD AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks
For purchases over \$250,000 Single Acquisition Threshold	COMPETITIVE PROCUREMENT (Sealed Bids or Competitive Proposals)	SCORE CARD	REQUIRED	AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks
SOLE SOURCE PURCHASE \$50,000 and over (Below \$50,000 no agenda item)	1 QUOTE	SOLE SOURCE AFFIDAVIT	NOT REQUIRED	AGENDA ITEM REQUIRED	NOT REQUIRED

Federal Regulations

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

- Micro-purchase – Most frequent method used due to the purchase of goods and/or services that are less than \$10,000 in the aggregate. These purchases shall be spread among qualified vendors, as appropriate.
- Small purchase – Purchase of goods and services ranging from \$10,000 to \$149,999. Three (3) quotes are required for these purchases. Due to a more restrictive state law, the Small Purchases shall be limited to \$49,999. The state procurement laws will govern purchases from \$50,000 to \$249,999.
- Single Acquisition Threshold – Purchase of goods or services over \$250,000 through the use of sealed bids or proposals. The federal regulations for competitive procurement shall be used to procure goods and services under this purchasing method.
- Noncompetitive proposals – Shall be used for purchases from a sole source vendor or a grant agency approved non-competitive vendor, such as Education Service Centers.

State Law

All school district contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the

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method that provides the best value for the district in accordance with the Texas Education Code (TEC 44.031). According to Board Policy CH Local, any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place. All purchases, which may exceed these limits, should be brought to the attention of the business office well in advance of the need for the goods or services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

Exceptions to the procurement methods described in TEC 44.031, include the following:

Sole Source

A school district may purchase an item that is available from only one source, such as an item with an existing patent, book, film, utility service, or replacement/component part. The vendor shall provide written confirmation of their sole source status to the business office for audit purposes. Sole source purchases with federal grant funds shall be pre-approved by the federal granting agency and/or pass-through entity (TEA), as appropriate. The [Request for Noncompetitive Procurement \(Sole-Source\) Approval](#) form shall be submitted to the appropriate entity by the Grants Manager prior to approval of a sole source purchase. A copy of the approval form shall be attached to the purchase order for audit purposes.

School Bus

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

Professional Services

The services of an architect, attorney, certified public accountant, engineer, or fiscal agent. A school district may, at its option, contract for professional services rendered by a financial consultant or a technology consultant in the manner provided by Government Code, Section 2254.003 in lieu of the methods provided by TEC 44.031. Professional and contracted services with federal grant funds shall be subject to the EDGAR and TEA contract provisions.

Construction

The procurement of construction is governed by the Government Code, Chapter 2267. This section addresses the selection of the architect, engineer and contractor; the evaluation criteria, advertising requirement, and methods of procurement.

Change Orders

Change orders require more formal procurement processes in certain situations when “a change in plans or specifications is necessary after the performance of a contract is begun or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, the district may approve change orders making the changes,” in accordance with subsection 44.0411(a), Texas Education Code. Requirements related to change orders changed significantly following the enactment of new statutory provisions by the 82nd Legislature in 2011.

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

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

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

Per Policy CH Local, change orders valued at or above \$75,000 shall require Board approval. The Superintendent shall be authorized to approve change orders of a lesser amount.

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All requests for change orders shall be submitted on the District form and shall include project, project number, vendor, project description, location, and other information as requested. The Superintendent or designee shall review and sign the change order form.

All change orders shall be communicated to the Board in a timely fashion. Safety and health issues shall be addressed and communicated to the Board as soon as possible.

Rental of Facilities

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

All rental fees shall be deposited to the District's Facility Rental Enterprise Fund revenue account. Refunds, if any, due to overpayment by the renter shall be processed for reimbursement through the business office.

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

Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed. All rental agreements must be accompanied by a Certificate of Insurance (with Eanes ISD as additional insured) prior to the first (1st) day of facility usage.

Sales Tax Exemption Form

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

Copies of the exemption form may be obtained from the Business Office or via the intranet. Each purchaser shall be responsible to complete, sign and present the form to the vendor. Note: The purchaser is certifying with his/her signature the following:

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

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

Travel Expense

Out-of-state travel funded through federal grant funds must be pre-approved by the granting agency and/or the pass through entity (TEA), as appropriate.

The travel rates for meals, lodging, mileage, and airline are limited to the rates and amounts stated in the GSA per diems. Refer to the Business Office Operating Procedures for current policies, procedures and reimbursement rates.

The state travel guidelines [TexTravel] and the General Services Administration (GSA) travel per diems shall be used to ensure compliance with state and federal regulations as they relate to allowable travel expenditures. The excess travel expenditures beyond the allowable amounts, if any, must be paid from local funds.

The District does not provide advances for travel. The employee may check out a credit card from their respective campus or department to use for their travel or they may request a reimbursement once the trip is completed. The District will not reimburse the employee for travel expenses incurred prior to the trip taking place. Once the employee returns from their trip, he/she must turn in all credit card receipts (itemized for meals) or submit an out of district travel form with itemized, detailed receipts attached for reimbursement within 10 days of their return.

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Vendors

The addition, deletion, and update of vendors shall be made via the Purchasing office. The District shall ensure that all vendors are capable of provided the intended goods or services. Requests to add new vendors shall be accompanied by the Vendor Application Packet. The packet includes a vendor application and all required forms including but not limited to the Form W-9, Felony Conviction, and Conflict of Interest Questionnaire (CIQ).