Yoakum Independent School District

Finance Manual

Operating Procedures

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General Information

Elected Officials

Board of Trustees

Glen Kusak – *President*

Terry Boening – *Vice-President*

Darlene Renken – *Secretary*

Amanda Fling – *Asst. Secretary*

Gary Colman – *Member*

Donnetta Sherrer – *Member*

Rodney Svec – *Member*

Appointed Officials

Tom Kelley – Superintendent

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

Chad Rothbauer – Asst. Superintendent of Curriculum & Instruction

Finance Office Phone List

Business Office

Melissa Morrow	Business Manager, Payroll, & PEIMS	361-293-3162
Paula Janota	Receptionist, Fixed Assets & Inventory	361-293-3162
Dona Fitzgerald	Bookkeeper	361-293-3162
Susan Boehm	Finance	361-293-3162
Erica Harper	Accounts Payable	361-293-3162
Tracy Holik	Payroll Clerk	361-293-3162
Rebecca Pullin	PEIMS Coordinator	512-796-4434

Preface

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

The manual was prepared using input from the Texas Education Agency, EDGAR, Region 3, Finance Office staff, and other District personnel. Although it is not all-inclusive and cannot address all situations, the manual does provide general information to assist with normal, everyday financial transactions. Any and all District personnel with financial duties are responsible for the contents.

Section I: Finance and Budgeting

Basic System Code Composition

Fund Code

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

Example:

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

Function Code

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

Example:

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

Object Code

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

Example:

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

Organization Code

A mandatory 3-digit code identifying the organization, e.g., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code

does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:

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

Optional Codes 1 and 2 (Subobjects)

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

Fiscal Year Code

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

Examples:

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

An ESEA Title I Part A – Improving Basic Programs grant for the project year from July 1, 2009 through June 30, 2010 would be indicated by a 0.

A grant for the project year from July 1, 2010, through June 30, 2011, would be indicated by a 1. Therefore, 10 months of the ESEA Title I Part

A -–Improving Basic Programs grant expenditures would be accounted for under project year 0 and 2 months would be accounted for under project year 1.

Program Intent Code

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

Example:

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

Optional Codes 4 and 5

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

Financial Accountability System Fund Codes and Account Groups

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

General Operating Funds (1XX)

(State and locally funded)

- 183 Athletic Fund
- 198 2022 Maintenance Tax Note
- 199 General Fund

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

Special Revenue Funds (2XX, 3XX, 4XX)

(State, locally and federally funded)

- 211 ESEA Title I, Part A
- 240 Food Service
- 255 Title II, Part A: Teacher and Principal Training and Recruiting (TPTR)
- 263 Title III, Part A, ELA
- 270 Title V, Rural & Low-Income School
- 288 Title 4 SSAEP
- 289 Summer Bilingual Program
- 313 IDEA-B
- 314 IDEA-B Preschool
- 331 Voc. Ed. Basic Grant (Carl Perkins)
- 385 SSA State Sup. Visually Impaired
- 392 SSA Non-education Community
- 410 Technology Allotment/IMA
- 426 Math/Reading Academy
- 429 State Safety and Facility GT Cycle 1

- 435 SSA Regional Day School for the Deaf
- 437 SSA Special Education Coop.
- 447 SHARS
- 461 Principal's Activity Fund

Debt Service Fund

(Locally funded)

- 595-599 Debt Service Fund

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

Capital Projects Fund (6XX) *(Funded through bond proceeds)*

- 699 Capital Projects Fund

Proprietary Fund Types (7XX) *(Funded from various sources)*

- 771 Self-Funded Workers Compensation

Trust and Agency Funds (8XX) *(Funded from various sources)*

- 806 Caldwell Demonstration Farm
- 807 Donald Long Scholarship Fund
- 861 Tax Office Clearing Fund
- 863 Payroll Clearing Account
- 864 Finance Clearing
- 865 Activity Funds

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

- 895 Insurance Clearing

General Fixed Assets and General Long-Term Debt Account (9XX) (Memorandum only)

- 901 General Fixed Assets

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

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

Function Codes

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

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

A function for which expenditures are directly and exclusively for providing health services to individuals. Expenditures for school nurses, other medical, dental and optical services, inoculations, etc., are function 33 costs.

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

- 81 Facilities Acquisition and Construction
  A function for which expenditures are for acquiring, equipping, and/or additions to real property.
- 93 Shared Service Arrangements

Expenditure Object Codes

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

6100 Payroll Costs

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

- 6110 Teachers and Other Professional Personnel
  - 6112 Salaries or Wages – Substitutes for Teachers and Other Professionals
  - 6118 Extra Duty Pay - Teachers and Other Professional Employees
  - 6119 Salaries or Wages for Teachers / Other Professionals
- 6120 Support Personnel
  - 6121 Extra Duty Pay / Overtime - Support Personnel
  - 6125 Salaries or Wages – Secretaries / Para-Professionals
  - 6129 Salaries for Teacher Aides
- 6130 Employee Allowances
  - 6132 TRS Supplemental Compensation
- 6134 Stipends -- Money paid to employees for allowances related to and/or for participation in organizational controlled or directed activities.
- 6139 Stipends for Athletic Activities
- 6140 Employee Benefit
  - 6141 Social Security / Medicare
  - 6142 Group Health and Life Insurance
  - 6143 Workers' Compensation
  - 6145 Unemployment Compensation
  - 6146 Teacher Retirement

6200 Professional and Contracted Services

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

- 6210 Professional Services
  - 6211 Legal Services
  - 6212 Audit Services

6213 Tax Appraisal and Collection
6219 Other Professional Services -- Expenditures for professional services rendered by personnel who are *not employees of the local education agency.*

- 6230 Regional Education Service Center Services
  6238 Regional Education Service Center Services
  6239 Regional Education Service Center Services
- 6240 Contracted Maintenance and Repair Services -- This group of expenditure object codes is used to classify expenditures for maintenance and repair services rendered by firms, individuals, or other organizations, *other than the local education agency.* Maintenance and repair services are for normal upkeep, repair and minor restorations.
  6247 Contracted Maintenance and Repair of Grounds
  6249 Contracted Maintenance and Repair
- 6250 Utilities
  6259 Other Utilities -- Expenditures for all other utilities not detailed above.
- 6260 Rentals - Operating Leases
- 6269 All Other Rentals -- Expenditures for all other rentals not detailed above, including those for equipment, copiers, postage machines, etc.
  6291 Contracted Services Region Center

6300 Supplies and Materials

This major classification includes all expenditures for supplies and materials.

- 6310 Supplies and Materials for Maintenance and/or Operations
  6311 Gasoline and Other Fuels for Vehicles, Including Buses
  6318 Vehicle Repair Parts
  6319 Other Supplies for Maintenance and/or Operations
- 6320 Textbooks and Other Reading Materials
  6321 Textbooks
  6329 Other Reading Materials -- Expenditures for magazine and newspaper subscriptions and other reading material not listed above; subscription services (electronic libraries).
- 6330 Testing Materials
  6339 Testing Materials
- 6340 Food Service
  6341 Food
  6342 Non-Food
  6344 USDA Commodities
- 6390 Supplies and Materials – General
  6397 Inventory Items of $100.00 but less than $5000.00
  6399 General -- Expenditures for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for

administration. Included here are consumable teaching and office items such as paper, pencils, workbooks, postage, etc.

6400 Other Operating Expenditures

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

- 6410 Travel and Subsistence and Stipends
  - 6411 Travel and Subsistence - Employee only -- This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. The cost of employee travel also includes any registration fees associated with attending conferences, including seminars and in-service training.
  - 6412 Travel and Subsistence – Students -- This code is used to classify costs paid on behalf of students traveling for school sponsored events, including transportation costs, meals, participation fees, room, and other expenses associated with students traveling.
  - 6419 Travel and Subsistence – Non-Employees
- 6420 Insurance and Bonding Expenses
  - 6427 Insurance
  - 6428 Liability Insurance
  - 6429 Insurance & Bonding Costs
- 6430 Election Expenses
  - 6439 Election Expenses
- 6490 Miscellaneous Operating Expenses. This code is used to classify expenditures for operating expenses not mentioned elsewhere.
  - 6492 Payments to Fiscal Agents
  - 6493 Payments to Members – SSA
  - 6494 Reclassification of Transportation Expenses
  - 6497 Awards
  - 6499 Miscellaneous Operating Expenses -- Expenditures for fees and dues

6500 Debt Service

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

- 6510 Debt Principal
  - 6511 Bond Principal
  - 6512 Capital Lease-Purchase Principal
  - 6513 Long-Term Debt Principal
- 6520 Interest
  - 6521 Interest on Bonds
  - 6522 Capital Lease-Purchase Interest

6523 Interest on Loans

- 6590 Other Debt Service Expense
  - 6599 Other Debt Fees

6600 Capital Outlay - Land, Building and Equipment

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

- 6610 Land Purchase and/or Improvements -- These expenditures are capitalized regardless of unit cost.
  6614 Land Purchase and Improvements
- 6620 Building Purchase, Construction or Improvements – These expenditures are capitalized regardless of unit cost.
  6624 Building Construction
  6625 Building Improvements
  6626 Fees Associated with Building Purchase or Improvements Expenditures for architectural, legal, and other fees connected with building purchase, construction, and/or remodeling.
- 6630 Furniture and Equipment
  6631 Vehicles -- Automobiles, buses, trucks, and vans which cost $5,000 or more
  6639 Furniture & Equipment -- Furniture with a unit cost of $5,000 or more and a life expectancy of at least 2 years. Expenditures for all other equipment and capital outlay items not classified elsewhere.
- 6641 Vehicles – Automobiles, trucks with a unit cost less than $5,000
- 6650 Fixed Assets Under Capital Lease / Purchase
  6651 Capital Lease of Buildings
  6659Capital Lease of Equipment

Financial Accountability System Sub-Object Codes

01	Building Trades	07	Band
02	Power Lifting	08	Business Education
03	Agriculture, Coop & Pro.	09	Bilingual
04	Anatomy & Physiology	10	Write to Read
05	Athletics	11	Drug Education
06	Art	12	Diplomas & Awards

13	Marketing Education	36	Science
14	Oral Inter. & Speech	37	Social Studies
15	Driver Education	38	Journalism
16	Foreign Language	39	Special Education
17	Advanced Placement – S.Studies	40	Reading Recovery – Comp. Ed.
18	Food Service	41	Speech Therapy (Sp.Ed.)
19	Guidance - Counseling	42	Testing
20	Homemaking	43	UIL
21	Girls Softball	44	Advance Placement-Chemistry
22	Advance Placement-Government	45	Wood Shop
23	Health	46	Advance Placement-Calculus
24	Technology	47	Lunchroom Supervisor
25	Content Mastery (Sp.Ed.)	48	Lunchroom Cooks
26	Kindergarten	49	Lunchroom Van Driver
27	Pre-Kindergarten	50	Bluebonnet Youth Ranch
28	Language Arts	51	Off.Furn.,Eqpt. & Supplies
29	Advance Placement-Eng.Lit.	52	Deaf Education
30	Mathematics	53	Postage
31	Asbestos	54	Gifted & Talented
32	Physical Education	55	Gasoline
33	Public School Music	56	Oil,Grease & Gear Lub.
34	Remedial Reading-Comp.Ed.	57	Repair Parts & Sup.
35	Remedial Math – Comp.Ed.	58	Tires & Tubes

59	Computer	80	Sp. Ed. Personnel
60	Driver Ed. Personnel	81	Superintendent
61	Travel (Monthly)	82	Asst. Superintendent
62	Travel (Professional)	83	Supervisor
63	Extra-Curr. Drivers	84	Bus Drivers
64	Football	85	Mechanics - Repairmen
65	Basketball	86	Custodians - Buildings
66	Baseball	87	Custodians - Grounds
67	Track	88	Deaf Education Personnel
68	Tennis	89	Comp. Ed. Personnel
69	Golf	91	Yoakum Primary School
70	Volleyball	92	Yoakum Primary Annex
71	Cross Country	93	Yoakum Intermediate School
72	Science-Comp.Ed.	94	Yoakum Junior School
73	Social Studies-Comp.Ed.	95	Yoakum High School
74	Language Arts-Comp.Ed.	96	Bulldog Stadium
75	Early childhood	97	All Schools & Bldgs.
76	Transition Class	98	Administration Building
77	Vocational	90	Maintenance Buildings
78	Dyslexia	00	Miscellaneous
79	Advance Placement-Biology		

Fund 211 subject object code 42 = Homeless

Financial Accountability System Organization Codes

High School	001	Special Education Coop	751
Junior High School	041	Plant Maintenance	907
Intermediate School	102	Health Services	908
Primary School	103	Food Services	909
Yoakum Annex	105	Transportation Serv.	913
Superintendent	701	District Wide	999
Board Members	702	St. Joseph School	109
Business Office	750		

Financial Accountability System Program Intent Codes

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

10 Basic Services

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

20 Enhanced Services

- 21 Gifted and Talented Education Program
  This code is used to identify costs for programs established for students who have been identified as functioning at a higher intellectual plane.
- 22 Career and Technology –
  This code is used to identify costs that can be specifically identified with those vocational education programs approved by the Texas Education Agency.
- 23 Services to Students with Disabilities (Special Education)
  This code is used to identify costs that can be specifically identified with instruction and related services for those programs for handicapped children approved by the Texas Education Agency.
- 24 Accelerated Education
  The cost incurred to use instructional strategies to provide services in addition to those provided at the basic level of instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

- 25 Bilingual Education and Special Language Programs

  The cost incurred to evaluate, place and provide educational or other services that are intended to make the students proficient in the English language.

30 Title I, Part A Schoolwide Activities Related to State Compensatory Education Costs on Campuses with 40% or More Educationally Disadvantaged Students

The SCE costs incurred to supplement federal awards for use on Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211,) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

- 31 High School Allotment
- 32 Pre-Kindergarten
- 33 Pre-Kindergarten – Special Education Population
- 34 Pre-Kindergarten – State Compensatory Education
- 35 Pre- Kindergarten – Bilingual Education
- 36 Early Childhood
- 37 Dyslexia
- 38 College Readiness

Other

- 91 Athletics and Related Activities

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

99 Undistributed

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

District Fixed Asset Guidelines for Local, Federal and Grant Funds

Fixed Asset

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

Federal and Grant Funds

This guidance refers to capitalization of cost with items purchased with Federal and Grant Funds. As a general rule this refers to equipment or software that exceeds $5,000 and has a shelf life of more than 12 months.

- **Software:**
    - Life of less than 12 months but more than $5,000 in cost. In this case the initial set up fee would be capitalized, but the subscription fee would not be capitalized.
    - Any maintenance fee would also not be capitalized.
    - Both subscription and maintenance fee would be coded to 6200 or 6300 depending on the arrangement.
    - Slightly different for web-based software:
        - This may be one web-site with individual passwords.
        - If the per unit cost is $500 and there are 10 users, then the cost is $5,000. You may have to capitalize this.
- **Definition of a unit**.
    - In some instances, a unit can be defined as a single work station or a full lab. (Something like a Computer on Wheels would be one unit because it is used for one purpose, in one setting, at one time).
    - However, if the COW is used solely for a recharging station and the computers are taken out each day and dispersed to several rooms throughout the building then it is considered an individual computer and would not be capitalized.

- **Data management systems** with subscriptions of one year
    - Maintenance fees that do not last longer than twelve months are not capitalized.
    - However, if the relationship (even informally) continues past 12 months, it needs to be capitalized.
- **Surplus Equipment/Sale**
    - Items which are no longer working or cannot be used by another campus or department can be sent to the Maintenance Department.
    - The campus or department must call the Maintenance Department to havethe item picked up.
    - Any computer or computer equipment must be verified non-repairable by Technology before it is sent to the surplus sale.
    - When equipment purchased with Federal or Grant Funds has completed its useful life, the Funding Agency must be contacted for proper disposal. Federally funded capital assets and supplies shall be used only for authorized purposes and shall be disposed of in accordance with the grant award guidelines.
    - The disposition of capital assets has been revised to be equipment that has a current fair market value (CFMV) per unit of $10,000. This disposition threshold for equipment is regardless of the local capitalization threshold amount. Equipment with a current fair market value of $10,000 or less per unit may be retained, sold, or otherwise disposed of with no further responsibility to the federal agency or pass-through entity. Additionally, disposition of supplies is only required for new, unused, unopened supplies with a CFMV of $10,000. This threshold is regardless of local capitalization policy threshold.

Donations

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

- If the item is ***new*** at the time of donation and meets all of the criteria listed above, then:
  - A donation description sheet must be completed and signed by the required personnel along with an invoice or receipt detailing the cost of the items. This form, along with the invoice, should be sent to the Finance Office so it can be added to the District's fixed assets.
  - The District will accept responsibility for maintaining and repairing the item.
  - Installation of permanent equipment, such as playground equipment, shelving, etc., should be coordinated with the Maintenance Department.
  - You should write a letter to the organization or individual thanking them for their donation. A copy of this letter should be forwarded to the Finance Office to be filed with the fixed asset records.
- If the item is ***used*** at the time of donation and meets all of the criteria listed above, then:
  - These items will not be added to the District's fixed asset records.
  - The District will not replace the items.
  - The campus or department may still accept the donated items.
  - The District will not accept responsibility for maintaining or repairing the item.
  - You should be willing, if requested, to provide a letter to the organization or individual making the donation stating the fair market value of the donation. Keep in mind that "fair market value" is a reasonable approximation of the market value at the time of donation (not the original price paid for the item).

Repair and Replacement

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

Repair

1. All items submitted for repair will be reviewed on an individual basis. The District typically provides funds for the repair of instructional items or items critical to the operation of a campus which cost $500 or more; however, budget constraints will be considered.
2. If the item requiring repair is a fixed asset, it must be properly tagged and listed on the District's fixed asset inventory before any repairs can be made.
3. Items purchased directly from an activity fund will not be repaired by the District as they will not be tagged.
4. Any donated items requiring repair must meet the District guidelines for donations.
5. Fixed assets requiring repair will be evaluated to determine if it is more feasible to replace the item than to continue to repair it.
6. Repair and/or replacement of items costing $500 or more or fixed assets will be limited to problems that have occurred during the normal operation of the equipment.

7. Equipment that has been damaged or vandalized is the responsibility of the individual campus.

Replacement

1. Items that are considered to be fixed assets and items costing $500 or more purchased with District funds will be considered for replacement using District funds. Individual campuses and departments will be responsible for replacing items which do not fall within these guidelines.
2. If an item is to be replaced, only the original amount OR the replacement cost for a similar item, *whichever is less*, will be provided by the District. Should the campus or department wish to "upgrade" the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the "upgrade."

Stolen

1. A **police report** must be filed with the Yoakum Police Department on any stolen item costing $500 or more or a fixed asset item before the District will replace it. In addition, a detailed list of stolen items including serial numbers should be turned into the Central Office. This information will be used to file a claim through the District's insurance policy. Stolen items that are not a fixed asset or cost less than $500 will be the responsibility of the campus or department.
2. Only the original amount OR the replacement cost for a similar item, *whichever is less,* will be provided by the District. Should the campus wish to "upgrade" the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the "upgrade."

Purchase of Real Property

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

Budget Process

Each April, the Superintendent has a budget meeting with central office, campus administration, technology and athletic directors. The finance clerk runs budget worksheets for all campuses/teacher/coaches/ and departments. The Superintendent hands out the worksheets to the principals. The principals distribute the worksheets to the appropriate people so that they can create their budget. The principal then takes each budget and compiles the amounts on a master worksheet to be submitted back to the superintendent. Once the Superintendent has overlooked the campus worksheets, they are then given to the finance clerk for input. There is a preliminary budget workshop with the board members the first of

August and again during the regular monthly board meeting. The board president provides for publication the notice of the budget and proposed tax rate meeting in accordance with Education Code 44.04. A summary of the proposed budget is posted on the District's website. The budget is then adopted by the board before the tax rate is set. This is done at a special called board meeting at the end of August. After the approval of the budget by the Board, a copy of the budget is posted on the district website. Each quarter during the investment report, a budget report is given to the board covering all revenues and expenditures in fund 183, 199, and 240. This report focuses on revenues collected against budgeted revenues and expenditures against budget allocations and where the district stands as far as the percentage of what has been spent.

Timeline of Major Finance-Related Events

September 1	Beginning of the fiscal year.
April 1	Begin finalizing current year purchases. Meet with principals on current budget and hand out Budget Worksheets for next year's budget.
April 15	Deadline for regular school year purchases.
May 1	Campus worksheets from principals are due back to superintendent.
May 15	Finance Clerk inputs budget
July 25	Work on Summary of Finance Template with current tax values to finalize revenue for next year's budget.
August 1	Budget workshop with the Board and the budget and budget comparison is discussed.
August 15	Budget is discussed again at regular board meeting along with Fund Balance expectations.
August 19	Notice of public meeting to approve budget and tax rate is published in the Yoakum Herald Times newspaper.
August 31	Budget and budget comparison is discussed once more at Special board meeting. Budget is adopted and the tax rate is set. End of fiscal year.

Budget process for Federal and Grant Funds

The Grant Administrator is responsible for overseeing the budget process for all Federal Grants received by Yoakum ISD. A comprehensive needs assessment is conducted annually and is used for developing all Federal and Grant Budgets. Depending on the grant, the budget process is

done either during the writing of the grant or after the amounts have been awarded. In each case, the Grant Administrator has budget planning meetings with the various departments involved with the grant. Budget amendments are done with the input from the Grant Administrator and the teachers involved.

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

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

Budget Transfer Instructions

The following guidelines are to be used when requesting budget transfers. All budget transfers should be sent to the District in writing. Any transfers that require approval from the **Board of Trustees** must be received by the **last working day** of each month for inclusion in the next month's Board meeting agenda. For example, a transfer received in the Finance Office on the last day of the month will be included in the Board agenda on the second Monday of the following month.

Transfers must be made in whole dollar amounts (i.e., $50.00 – no cents)

and must be at least $10.00.

Pre-approved Budget Transfers:

This type of transfer **does not require approval** from the Board of Trustees and may be submitted to the Finance Office at any time from September 1st through mid-August of each budget year. Some examples are as follows:

Moving within the same Function:

- From: 199-11-6399-00-XXX-XX-XXX To: 199-11-6219-49-XXX-XX-XXX
- From: 199-21-6636-00-XXX-XX-XXX To: 199-21-6317-21-XXX-XX-XXX
- From: 199-11-6411-00-XXX-XX-XXX To: 199-11-6399-69-XXX-XX-XXX

Transfers Requiring Board Approval:

This type of transfer **requires approval by the Board of Trustees** and should be sent to the Finance Office in writing by the *last working day* of the month for inclusion in the following

month's Board agenda. Keep in mind that requisitions may not be processed using these funds until the transfer is approved by the Board. Some examples are the following:

Changing Function:

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

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

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

Using E-Mail to Request Budget Transfers:

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

- **All transfer requests** must be in writing from the campus/department budget authority (e.g., the Principal, Coordinator, Director, etc.) and be sent to the Business Manager.
- Please keep **transfers requiring approval** from the Board of Trustees ***separate*** from all others. This will speed the processing time and save paper. See example below. Summarize the transfers as much as possible. When making several transfers from one account, type one "From" line, then list several "To" lines. See example below. **Transfers must be in whole dollar amounts and be at least $10.00.**
- **Transfers *cannot* be made between funds**. For example, a transfer *cannot* be made from 199-11-6399-00-XXX-11-000 to 393-11-6399-00-XXX-11-000.
- A reply will be sent via e-mail noting the status of your transfer request.

Budget Transfer Example:

Please request Budget Transfers using the following sample format:

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

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

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

Petty Cash Procedures

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

Setting up Petty Cash Accounts

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

Controls

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

Operating Procedures

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

Replenishment Procedures

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

Closing out Petty Cash

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

Fixed Asset Management

The goal of this procedure is to ensure an up-to-date inventory of all equipment, vehicles, and buildings with a unit value greater than $5,000 is maintained for audit purposes. Inventory of other small equipment may be tracked by the business office also to ensure that these assets are managed and used appropriately. A fixed asset is any item owned by the District, with a value of more than $5,000, which is not expected to be consumed or converted to cash within one year.

Annual Reconciliation

- Annually, a list of all inventory and fixed asset items are sent to each campus and department for reconciliation purposes. Campus Administrators are responsible for having teachers/employees at that location sign-off for the property they are accountable for each year as part of the end of school procedures.
- The list from each location is then sent back to the business office for reconciliation to the district's inventory list. If an item needs to be deleted from the location, an Inventory Removal form is sent to the business office for completion.

Records Management

Requirements

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

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

Form	Retention Period
1099 Forms	7 Year
Annual Financial Funds	Permanent
Application (Foundation Funds)	5 Years after Completion
Audit Reports	Permanent
Bank Statements & Canceled Checks	7 Years
Bond Administrative Records & Registers	Permanent
Budget Work Papers	2 Years
Budgets (Official)	Permanent
Canceled Bonds & Coupons	5 Years
Cash Receipt Books	5 Years
Check Register	7 Years
Construction Project Files	Permanent
Contracts, Architects & Engineers	5 Years after Project Completion
Contracts, Construction	Permanent
Contracts, Facilities Use	4 Year after Expiration
Contracts, Installation	10 Years after Project Completion
Contracts, Maintenance & Service	4 Years after Expiration
Contracts, Other	4 Years after Project Completion
Deeds	Permanent
Deposit Slips	7 Years
Easements	Permanent
Election Records	Permanent
Employee Roster	Permanent
Fixed Asset Records	7 Years
General Journal Entries	7 Years
General Ledger	7 Years
Grant Applications	7 Years
Internal Audit Work Papers	5 Years
Inventory Reports	7 Years
Investment Records	7 Years
Journals, All	7 Years
Legal Opinions	Permanent
Paid Bills, Invoices & Expense Statement	7 Years
Pledged Securities Records	7 Years
Purchase Orders (Payment Copy)	7 Years
Returned Checks	7 Years
Sales Tax Reports	4 Years
School Calendar	5 Years
Student Activity Accounting Records	5 Years
Telephone Logs and Activity Records	7 Years
Absence Form Duty Reports	3 Years
Deduction Authorizations	4 Years after Separation
Employee Time Cards/sheet	4 Years
Leave Status Cards	3 Years
Payroll Check	5 Years
Payroll Registers	7 Years
Payroll Tax Reports	4 Years
W-4s	4 Years after Separation
Accident Reports - Personal Injury	5 Years

Accident Reports - Property Damage	3 Years
Employee Insurance Records	11 Years after Termination
Insurance Policies	4 Years after Expiration
Lost & Stolen Property Reports	3 Years
Hazardous Communication Act Material	Permanent
Blood Borne Pathogen Training Records	3 Years
Hazardous Material Training Records	5 Years
Health Reports of Employees Exposed to Toxic Agents	30 Years after Separation
Material Safety Data Sheets	Until Superseded or Obsolete
Safety Monitoring Reports Concerning Toxic Substances	30 Years
Work Place Chemical List	30 Years
Purchase Orders & Requisitions	7 Years
Successful Bids & RFPs	7 Years
Unsuccessful Bids	2 Years
Annual Reports to State Agencies	Permanent
Tax Correspondence	2 Years
Tax Rate Calculation Worksheets & Notices	3 Years
Tax Refund Applications	3 Years
Tax Rolls	Permanent
Tax Rolls, Real Property	20 Years
Tax Rolls, Personal Property	10 Years
Tax Statement	Until Outside Audit Is Completed
Minutes of School Board Meetings	Permanent
Policies & Administrative Regulations	Permanent or until Superseded
Principals' and Superintendents' Reports	10 Years - Period, 20 Years - Term
School Board Agenda	Permanent
Equipment Maintenance Records	Permanent until Equipment Is Disposed
Facilities Maintenance & Repair Records	3 Years
Fire Safety Inspection Reports	3 Years
Maintenance Work Orders	2 Years
Accident Reports	10 Years
Adult & Vocational Ed Records	7 Years
Attendance Records and Reports	5 Years
Enrollment Reports	7 Years
Fire Drill Records	3 Years
Food Service Records	5 Years
Health Inspection Reports	3 Years
Health Reports Submitted to Texas Department of Health	3 Years
Legal Transfer Records	7 Years
Pupil Accounting Cards	5 Years
Students Cumulative Records	K-8 withdrawal + 7 years 9-12 Permanent
Teacher Grade Books	1 Year, 5 for Voc Ed & Special Ed
Textbook Records	2 Years
UIL Records	2 Years
Annual Transportation Reports to TEA	3 Years
Drivers Records	3 Years
School Bus Purchase Requisitions	5 Years
Food Service Records	5 Years
Certificates, Licenses, or Permits	5 Years after Termination of Employee

Disciplinary & Adverse Action Records	2 Years
EEOC Records, Reports, and Case Files	3 Years
Employee Service Records	Permanent
Employees' Permanent Files	10 Years after Separation
Employment Ads or Announcements	2 Years
Employment Applications	2 Years
Employment Contract	4 Years
Fidelity Bonds	Life of Bond + 5 Years
Financial Disclosure Statements	2 Years
Fingerprint Cards	5 Years after Separation
Grievance Records	2 Years
Observation/Evaluation Forms	4 Years
Performance Appraisal Records	Permanent
Personnel Roster	3 Years
Personnel Studies & Surveys	3 Years
Professional Growth Plans	4 Years
Substitute Teaching Rosters	3 Years
Teacher Certificate Registers	Permanent
Unemployment Compensation Claim Files	5 Years
Workers' Compensation Claim Files	5 Years
Time Deposit Documents & Records	7 Years

In addition, the District shall track all grant-funded capital asset purchases by grant, or fund code, as appropriate. The disposal of grant-funded assets shall be in accordance with federal guidelines and grant-specific guidelines, if any. At a minimum, the disposition date, reason and sale price of all federally-funded assets shall be recorded in the fixed assets database. During the life of the asset, the District shall ensure that all assets purchased with federal grant funds are insured against loss. The costs to insure and maintain assets purchased with federal grant funds are generally allowable cost, unless specifically prohibited by the granting agency.

Supplement vs. Supplant

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

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

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

All federal grant funds are subject to the compliance with Administrative (EDGAR) and Programmatic (NCLB, IDEA, etc.) regulations for each federal grant award.

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

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

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

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

Section II: Accounts Payable for Federal and General Funds

Accounts Payable Guidelines

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

Pre-Acquisition Form

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

Purchase Orders

- Verify vendor address is correct. This will ensure that your order will go to the right place/department.
- If there is an attachment, type **"attachment"** on the first line, and send **TWO** copies, original and file copy. Be sure to put your purchase order number on all attachments so they can be matched up properly.
- **Add a line for shipping, if applicable**.
- **No** changes, substitutions, or increase of funds can be made to a purchase without **prior** approval.

- No purchase order can be cancelled without confirmation from vendor of cancellation.
- **A purchase order MUST be done prior to a purchase being made. If this is not done, merchandise MAY be paid for by campus funds, NOT from budgeted district funds.**
- Preview items **MUST** be done as a purchase and will be paid as such if not returned by terms.
    - Purchase Orders need to have the following approvals:
    - Campus principal/supervisor
    - Superintendent of Asst. Superintendent
    - If using Grant Funds, Grant Supervisor or superintendent

Receiving Direct Deliveries

When merchandise is shipped directly to a campus, accounts payable **must** be notified in order for the invoice to be considered for payment. This can be done by emailing or a phone call to accounts payable.

Invoices given directly to campus personnel should be forwarded to accounts payable with the purchase order number clearly indicated on it. This includes charge tickets, receipts and repairs.

No copies, only original will be accepted.

Open Purchase Orders

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

Consultants

- All consulting agreements must go through the Business Office/Superintendent's office.
- Consultants are **never** paid in advance. This should not be reflected in any agreement made with consultant.
- Payment is made after services are rendered. This can be done in a series of payments or in one lump sum. Payments are not sent to campus to give to the consultant at time of presentation.
- Before a payment can be made to a consultant their Taxpayer Identification number must be on file. This can be either a social security number or a corporate tax identification number.
- Payment can only be made from an **original** agreement, **not** from a copy, and must follow the steps below:
    - Fill out a purchase order including all pertinent information.
    - Must be approved by campus principal/supervisor.
    - Must be approved by the superintendent or asst. superintendent.
    - If grant funds are used, it must be approved by grant supervisor or superintendent.

Mileage Reimbursement

- A completed Mileage Reimbursement form should accompany mileage reimbursement. (See example section).
- Both employee and supervisor/principal/director must sign mileage reimbursement.
- Original form and a calculator tape verifying accuracy of reimbursement must be sent, once again noting purchase order number.
- Effective January 1, 2010, the District will reimburse employees for mileage at a rate of 50 cents per mile. For out-of-district travel, use the district's official mileage chart or MapQuest (https://www.mapquest.com) to calculate distance.

Subscriptions

- Forward **two** copies of subscription/renewal, original and one for file, as an attachment, once again noting requisition number on attachment.
- Subscriptions are prepaid.
- No subscription will be paid without the proper attachments.
- P.O.'s for subscriptions should list ship to of your location.

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

- Prepare Authorized Supplemental Payment form. (Either provided by contractor or YISD Form, see forms)
- Form should list date of service, what the service was, account code to be paid from and dollar amount.

- Supplemental payment form must be complete by listing vendor name, address, and social security number.
- District employees are reimbursed through Accounts Payable.
- An incomplete form will result in delay of payment.
- Payment can only be made from an **original** agreement **not** from a copy and must follow the steps below:
    - Fill out a purchase order including all pertinent information.
    - Must be approved by campus principal/supervisor.
    - Must be approved by the superintendent or asst. superintendent. If grant funds are used, it must be approved by grant supervisor or superintendent.
    - For more than $5,000 must also be approved by Superintendent.

Returned Merchandise

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

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

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

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

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

Travel Guidelines (For Local, Federal and Grant Funds)

General Travel Guidelines

In general, "travel" is defined as travel outside the District boundaries where you are acting as a representative of the District. In this case the District may reimburse you for some or all of your

qualified expenses. Approval to travel must be obtained **before** taking any trip as noted above, regardless of expenses requested.

Regardless of the source of any funds requested, a Travel Request must be completed for any travel outside District boundaries. It should be prepared allowing time to obtain all required levels of approvals/signatures, and then be forwarded to the Business Office. All travel requests must be clear, legible-through-all-copies of the Travel Request.

Always complete a Purchase Order or Payment Authorization when requesting funds for food, mileage, and /or lodging. This includes athletic scouting, school business meetings such as district or regional UIL meetings, etc.

Purchase Orders must have the following approvals:

- Campus principal/supervisor
- Business Office
- If Grant Funds are used, Grant Supervisor

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

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

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

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

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

Lodging

This is the cost of the rental of a room or rooms for District employees, students, or administrators. The **original** hotel bill or receipt must be furnished after the trip. The hotel bill should clearly indicate the cost assigned to the “In- Charge/District Representative” and the cost assigned to the students or bus driver, where applicable. **Texas Hotel Occupancy Tax** will not be paid, as well as the **Texas State Sales Tax** on hotel parking. The District is exempt from

this. The District will pay state sales tax on out of state travel and no other individual should be included. An exemption form is included in the manual for your convenience. Room service, laundry, phone calls, internet service, etc. should not be claimed as trip/travel expenses.

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

- Students = 4 per room/separate rooms for males and females
- Adults = 2 per room/separate rooms for males and females
- Principal = 1 room
- HS Campus Athletic Coordinator = 1 room
- Bus Driver = 1 room

Meals

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

Meal	Time Period	Employee	Student
Breakfast	must leave prior to 7:00am	$6.00	$6.00
Lunch	must leave before 11:00am	$9.00	$8.00
Dinner	must leave before 4:00pm	$15.00	$12.00

Check the Travel Reimbursement Claim Form for additional instructions. The cost of alcoholic beverages is not a reimbursable expense.

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

Transportation

This is the cost of traveling to a destination and returning while on District business. For all travel expense claims, the YISD standard mileage schedule is used. The standard miles indicated on the mileage chart/destination maps times the mileage rate is the allowance for transportation. Transportation claims in excess of the allowable mileage **must be explained and documented**. In determining total mileage, the starting point is the individual's school or office, even though the individual may actually leave from his/her residence. If the cost of airline fare, bus fare, parking fees, or taxi fare exceeds the advance requested, the excess may be claimed for reimbursement upon returning from the trip, if properly documented. Documentation

includes receipts, where applicable, and explanation of excess mileage. For **out of state travel**, actual cost should be obtained from the carrier, if applicable, and documented. The District reserves the right to select the appropriate mode of transportation and does **not allow** first-class fares. The District will not pay mileage expense in excess of airfare for out of state travel unless justified.

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

Other Information

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

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

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

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

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

Registration

- Registration can only be paid by purchase order. No payments are made to employee for reimbursement of registration.
- Registration is **not** paid on a travel request form.
- When doing your P.O. for registration, state date of conference, number of attendees, and their names in the body of your requisition.

- Attachment should include **two copies** of each person's registration; one copy is sent to the vendor, the other is filed with payment records. Use an attachment form and note your purchase order number prior to sending to the Finance Office.
- **No** registration can be processed until attachment is received.
- Registration is paid in advance of the conference, and is sent directly to vendor of conference.

Employee Travel – Extended Stay

- Use district travel form.
- Allow 10 days for processing.
- Always attach backup, this includes a copy of registration, conference, agenda, etc.
- State date and time of departure, as well as return.
- Registration must be paid from a purchase order and will **NOT** be paid on travel.
- Account code must be clearly listed on travel form.
- All signatures must be present for payment to be considered.
- Provide employee with Hotel Occupancy Tax/Sales Tax Exemption Form.
- Mileage is paid on **Re-Cap Only**. No exceptions. Mileage is paid from campus location unless travel is originated directly from home address.
- **When traveling, the expectation is that one car is used for mileage reimbursement**, and those individuals traveling to the same event are to carpool when possible. There may be exceptions from time to time.
- Use of school vehicles is mandatory, unless one is not available.
- Original hotel receipt must be returned with recap. Online sources such as Expedia, etc. are not acceptable.
- Parking and other miscellaneous expenses will be paid by returning the receipts and accompanied by recap.
- Travel must be recapped within five business days of return.
- Phone calls are not a reimbursable expense.
- Do not send cash through interoffice mail.

One Day Trips

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

- Prepare Travel Request, obtaining all the needed signatures.
- State date and time of departure and return, as well as where you are going.
- You **MUST** keep all receipts for meals in order to be paid for them. You will be paid up to but not over the allotted amount, but only with receipts.
- Turn in any toll road or parking receipts, as well as mileage.
- Complete travel reimbursement form; attach all receipts.
- Employee must sign as well as Principal/Director, turn in for payment.

- Once again, allow 10 days for processing.
- Registration is to be paid on purchase order to conference/event only and will not be reimbursed to employee. Call business office for exceptions.
- Travel Request forms and Purchase Orders must be approved by the employee's supervisor.

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

Student Travel Guidelines

- Use only Student District Travel Form.
- Attached documents must include a list of students.
- Travel must state date and time of departure and return.
- Always include a copy of registration, itinerary, and list all other activities.
- Registration must be paid on a purchase order, and will **NOT** be paid on travel request.
- Account code must be clearly written on travel form.
- All signatures must be present in order for travel to be considered for payment.
- **All** hotel expenses are to be paid by purchase order. You will need to get cost faxed to you from hotel, include all appropriate taxes (e.g., county, city, etc.). Original hotel receipt must be returned with recap.
- Phone calls, internet services, and movies are not reimbursable expenses.
- Students attending an overnight trip must be approved by the Superintendent.

YISD Bus Service Guidelines

- A request for YISD Bus travel must be submitted by the campus/department two weeks prior to the trip in writing or by calling the transportation dept.
- Cancellations require a 24-hour notice via email to the Business Office. For weather-related cancellations, travel dates will be rescheduled according to availability and preferences of requesting campus/department. If rescheduling is not an option, funds will be returned to the appropriate account.

Leased and Charter Vehicles

Lease and charter reservations will not be valid until the vendor has accepted the YISD purchase order.

Vendor **must** be contacted to confirm availability and cost, and if both parties agree on the services to be provided, a confirmation number must be obtained to reserve the request information until the purchase order is received.

Campus appointed staff must follow ALL Purchasing procedures to schedule, change, or cancel lease/charter reservations.

Damages, cleaning fees, parking fines, traffic violations, and/or all other additional costs are the responsibility of the campus/department.

Accounts Payable **must** receive:

- Any and all lease documents, signed by the appointed driver.
- Documentation of any additional fees not included on the Purchase Order.
- Documentation and explanation of any incidents that occurred while in possession of the vehicle.

Lease Vehicles Only

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

Vendor Guidelines

Without a purchase order, either faxed or mailed, there is no valid reservation.

Weather-related cancellations and/or "short notice" changes may be confirmed with the vendor, but this does not guarantee dismissal of cancellation fees.

All invoices and supporting documents must be mailed to Accounts Payable; address is listed on the purchase order, no exceptions.

Section III: Payroll

Leave Policy

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

Reporting Absences

All employees must report their absences using an Absence from Duty form.

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

Supplemental Pay

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

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

These payment requests must be submitted on a timesheet.

ALL supplemental pay must have some type of documentation to verify the hours worked. Normally, this is in the form of a timesheet. The employee and Principal/Supervisor/Program Director must also sign the timesheet. Stamped signatures will not be accepted. Supplemental pay for administrators requires an additional signature.

Timesheet Procedures

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

Time and Effort & Semi-Annual Certification Reporting

School districts are required to maintain auditable "time and effort" documentation that show how each employee paid with federal funds spent his or her compensated time. Such documentation is written, after-the fact (not estimated or budgeted) documentation of how the time was spent. Time and effort reports should be prepared by any staff with salary charged (1) directly to a federal award, (2) directly to multiple federal awards, or (3) directly to any combination of a federal award and other federal, state or local fund sources.

Monthly reports are required for personnel whose time is charged in part to more than one revenue source (split-funded staff). These reports document the portions of time and effort dedicated to each revenue source. Such records must (1) be completed after-the-fact, (2)

account for the total time for which the employee is compensated, (3) be prepared at least monthly, (4) coincide with one or more pay periods, and (5) be signed by the employee and countersigned by an administrator or supervisor.

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

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

Time and effort reporting guidelines are specified in the Code of Federal Regulations (CFR) 200.430(g), which is part of the Uniform Guidance. The Uniform Guidance is a set of federal regulations that provides a unified set of requirements including administrative requirements, cost principles, and audit requirements for federal awards and grant management. In compliance with 2 CFR 200, Subpart F, the District shall engage an independent audit form to conduct a Single Audit of federal awards if the District expends $1,000,000 or more in Federal Awards.

Overtime Compensation

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

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

Tax, TRS, and Other Deduction Information

W-4 Procedures

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

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

Earned Income Credit

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

Medicare Tax Information

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

Social Security Information

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

Teacher Retirement (TRS)

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

Each employee that is participating in the TRS program will receive an annual statement of their account showing all deposits made from September through August. The annual statement is provided from TRS. Please keep your address updated to ensure receipt of your statement. If you have moved, you can obtain a Change of Address form from the Human Resource Department. If you are planning to retire under TRS, you should notify TRS as soon as possible to obtain a retirement packet. You can request this packet and other information from TRS. Contact information for TRS is listed below.

Teacher Retirement System of Texas
1000 Red River Street
Austin, Texas 78701-2698
1-800-223-8778

http://www.trs.state.tx.us/

W-2 Forms

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

Reminders from the Payroll Department

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

Payroll Due Dates

TO: DISTRICT EMPLOYEES
FROM: BUSINESS OFFICE
DATE: AUGUST 15, 2020

SUBJECT: GENERAL LEDGER AND PAYROLL SCHEDULE FOR 2020-2021

Table 1 General Ledger Schedule

Reporting Day	Check Distribution
9/14/2020	9/16/2020
10/12/2020	10/14/2020
11/9/2020	11/11/2020
12/14/2020	12/16/2020
1/11/2021	1/13/2021
2/8/2021	2/10/2021
3/8/2021	3/10/2021
4/12/2021	4/14/2021
5/10/2021	5/12/2021
6/14/2021	6/16/2021
7/12/2021	7/15/2021
8/9/2021	8/11/2021

Table 2 Payroll Schedule

Reporting Day	Pay Day
9/04/2020	9/25/2020
10/02/2020	10/23/2020
11/06/2020	11/20/2020
12/04/2020	12/18/2020
1/08/2021	1/25/2021
2/05/2021	2/25/2021
3/05/2021	3/25/2021
4/01/2021	4/23/2021
5/07/2021	5/25/2021
6/04/2021	6/25/2021
7/02/2021	7/23/2021
8/06/2021	8/25/2021

Job Descriptions

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

Section IV: Purchasing Guidelines for Federal and General Funds

Preface

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

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

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

Responsibility for Purchasing

Conflict of Interest Policy

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

BBFA (Legal) The District shall comply with all additional conflict of interest requirements required by the federal granting agency, General Procurement Standards (2CFR 200.318), and/or pass-through entity (TEA).

The District shall disclose in writing to the granting agency and/or pass-through entities any potential conflict of interest concerning the expenditure of federal or state grant funds. The TEA Division of Grants Administration Conflict of Interest Disclosure Form shall be used to disclose the potential conflict.

The District shall disclose in writing to the granting agency and/or pass through entities any violations of federal criminal law including fraud, bribery or gratuity violations affecting a federal grant award. Upon detection of any fraud, abuse or waste with federal grant funds, the District shall promptly notify the proper legal authorities and pursue appropriate criminal and/or civil actions. The TEA Division of Grants Administration Conflict of Interest Disclosure Form shall be used to disclose the violation(s).

The Superintendent shall be responsible for completing the Certification Statement on the TEA Division of Grants Administration Conflict of Interest Forms.

The District shall reclassify fraudulent expenditures made with federal grant awards to local district funds, i.e. the General Fund.

Purchasing Policy

Complete purchasing policy and procedures followed by the district may be found in the Texas Education Agency **Financial Accountability System Resource Guide** (FASRG) in the Purchasing Module.

FASRG can be accessed through the TEA website at http://www.tea.state.tx.us/school.finance/audit/resguide8/purchase/index.html.

Board policies pertaining to purchasing can be accessed through the YISD website at https://pol.tasb.org/Policy/Code/396?filter=CH=CH(LOCAL).pdf&QueryText=PURCHASING

Vendor Competition

The grant administrator shall be responsible for selecting and awarding contracts to vendors that are qualified to provide the goods and/or services to be purchased with federal grant funds. The vendor selection process shall ensure that the District does not restrict competition among qualified vendors.

Vendor Selection Criteria

The District has selected vendor qualification criteria that includes, but is not limited to, the following:

- Past experience with the District
- Cost of goods and services, including future costs of maintenance
- Vendor's financial stability and position as it relates to the ability to provide the goods and/or services
- Contracting when possible with small businesses, minority businesses, women's business enterprises, veteran-owned businesses, or labor surplus area firms

The District shall not restrict vendor competition by requiring any of the following as selection criteria:

- Unreasonable requirements, such as excessive experience or bonding, brand name products or geographic preferences that would unduly restrict competition among qualified vendors.

- Arbitrary restrictions that are not essential to the bid/proposal specifications.

Procurement Methods

The district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the district must not preclude potential bidders from qualifying during the solicitation period. The district must use one of the following methods of procurement.

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold which is $1.00 to $10,000.00. To the extent practicable, the district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the district considers the price to be reasonable.

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

Simplified acquisition (previously Small Purchase) procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the simplified acquisition threshold of $250,000 (CFR 200.1). If simplified acquisition procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

When the district’s local policies and/or procedures conflict with the federal regulations, the district shall comply with the more restrictive regulations in all aspects of federal and state grants management.

Note: As of July 1, 2025, any reference to small purchase(s) was updated to simplified acquisitions. If any language suggests or references a small purchase, it will follow the simplified acquisition guidance.

Procurement by Noncompetitive Proposals (Sole-Source)

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

documentation must include how the LEA determined the noncompetitive procurement is the appropriate procurement method.

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

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

Contract Management

This section is to ensure a systematic process to review and approve contracts with vendors to include purchases, services, maintenance agreements, construction and other contracts as appropriate.

If the contract will be funded with grant funds, it shall also be reviewed by the grant manager to ensure the following provisions are included (per TEA’s Guidance and Best Practices).

The contract is only effective upon receipt by the sub grantee of the NOGA from the awarding agency.

The contract period is aligned to the grant period of availability as stated on the NOGA from the awarding agency (period of availability).

All services will be completed during the effective dates of the contract.

All services will be invoiced monthly after services are received (rather than paid lump sum at the beginning of the period of availability before services are rendered) and paid upon verification of receipt of services.

The regulations for procurement in 2 CFR. 200.318-323 are followed in issuing the contract.

All professional services provided under the contract will follow the provisions of 2 CFR 200.459 Professional service cost.

The contract identifies the funding sources that will be charged for the services provided, including the specific amount and/or percentage of the total contract amount to be charged to each fund source.

The contract identifies and lists only reasonable, necessary, and allocable services to be provided during the period of availability of the funding sources listed in the contract.

The administrative cost charged to the grant in the contract must comply with any limitations for administrative cost for funding sources (if applicable).

The contract specifies that the invoice provided by the contractor will include the list of services provided, dates of services, and location(s) where services were provided during the billing period.

Also, if the contract will be funded with federal grant funds, the following provisions must be included in the contract (Per EDGAR Appendix II Part 200 Contract Provisions for Non-Federal Entity Contracts under Federal Awards).

Contracts over $150,000 must address administrative, contractual or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties.

Contract over $10,000, must address termination for cause and for convenience by the District including the manner by which it will be effected and the basis for settlement.

Equal Employment Opportunity Clause

Davis-Bacon Act clause for construction contracts, including compliance with prevailing wages. (The District must place a copy of the current prevailing wage determination is used by the Department of Labor with each solicitation).

- Contract Work Hours and Safety Standards Act clause related to the computation of wages of every mechanic and laborer on the basis of a standard work week of 40 hours.
- Rights to Inventions Made under a Contract or Agreement clause if the federal award meets the definition of “funding agreement”.
- Clean Air Act and Federal Water Pollution Contract Act clauses if the contract is in excess of $150,000.
- Debarment and Suspension clause which prohibits awarding a contract to a contractor who has been debarred, suspended or otherwise excluded from federal awards.
- Byrd Anti-Lobbying Amendment clause which applies to contractors that apply or bid for an award exceeding $100,000 who must file the required certification.
- Procurement of recovered materials (200.322) clause.

The contract will be forwarded to the Superintendent and/or School Board for final review and approval as necessary.

Other Procurement Guidelines

For all purchases that exceed the Simplified Acquisition Threshold of $150,000, the District shall perform a cost or price analysis with every procurement. Secondly, all purchases that exceed this threshold shall comply with federal bonding requirements such as:

- Bid guarantee from each bidder of five percent (5%) of the contract price.
- Performance bond on the part of the contractor for 100% of the contract price.
- Payment bond on the part of the contractor for 100% of the contract price.
- Board Approval Requirement
- Advertising Requirements

The **Procurement by Simplified Acquisition Procedures** shall be used by the district when the purchase of goods or services are between $10,000 and $250,000 of the aggregate. The purchasing department shall require written, emailed or faxed quotations from at least three qualified vendors for all simplified acquisitions.

The District shall strive to obtain simplified acquisitions from qualified vendors under a Cooperative Purchasing Program. Even though these cooperative purchasing programs have competitively procured the vendor contracts, the District shall compare the pricing among the vendors to select the best quality and price.

Purchasing Authority

The following persons are delegated the authority to act as agents for Yoakum ISD in carrying out the purchasing activities of the district:

- Superintendent
- Asst. Superintendents
- Business Manager
- Technology Coordinator

Each Principal acts as purchasing agent for all expenditures made from his/her campus Activity Fund.

Legal Basis for Competitive Bids and Quotes

Bids, Proposals and Quotes

Purchases less than $10,000.

The following limits apply to the TOTAL requisition amount, not the cost of a particular item. Requisitions cannot be split to avoid obtaining quotes.

- Requisitions totaling less than $5,000 – no quotes required
- Requisitions totaling $5,000 - $9,999 – minimum of two quotes required

Purchases between $10,001 and $49,999

- Three written, faxed or emailed quotes are required

Exceptions

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

Purchases greater than $50,000

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

Exceptions:

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

These contracts must be proceeded by a competitive pricing mechanism. EC 44.031 l

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

Notice is required for bids and requests for proposal:

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

Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion

The District must not award a contract (required for all federal grants, regardless of dollar amount) to a vendor which is debarred or suspended or is otherwise excluded from or ineligible for participation in federal grant awards programs.

The grant administrator shall verify the eligibility of each vendor with this certification requirement by requesting that the vendor execute a Certification Rewarding Debarment, Suspension, Ineligibility and Voluntary Exclusion for Covered Contracts and Grants Form before awarding a contract and/or issuing a purchase order. A copy of the certification Form shall be maintained with the contract and/or purchase order for audit purposes.

The grant administrator shall monitor ongoing contracts to verify the contractor's compliance with the debarment, suspension, ineligibility and voluntary exclusion provisions. In the event that a vendor is suspended or debarred during a contract, the District shall continue the contract in force until the contract lapses. The contract term shall not include any extensions to the original term of the contract.

The grant administrator shall utilize the State of Texas (https://comptroller.texas.gov/purchasing/programs/vendor-performance-tracking/debarred-vendors.php) or Federal (https://www.sam.gov) website to verify if vendors are on the debarred list.

Purchasing Principles

The Purchasing Prime Directives

Approval for purchases must be made prior to purchase.

Request for payment without a purchase order approved by the Purchasing Department will become the responsibility of the person ordering the merchandise.

General Guidelines

The Purchasing Department must approve purchases via a purchase order number before purchases are to be made.

Materials for preview must follow the same purchasing procedures as detailed in this section.

Employees should not purchase materials with their own money with the intention of being reimbursed by the district. Instead, the purchasing procedures outlined in this section should be followed.

Cost Principles

All grant expenditures must be allowable under the Federal Cost Principles (2CFR 200-SubpartE), the grant application program assurances, the granting agency's policies, and the district policies and procedures. **The General Provisions for Selected Items of Cost** are available on the Department of Education EDGAR webpage.

The District shall adhere to the cost Principles for federal grants (EDGAR Subpart E) and any additional grant-specific cost principles. The general principles of EDGAR state that:

- A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
- Necessary is defined as cost needed to carry out the grant activities.
- Be allocable to Federal awards.
- Be authorized or not prohibited under State or local laws or regulations
- Conform to any limitations or exclusions set forth in these principles, Federal Laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Except as otherwise provided for in EDGAR, be determined in accordance with generally accepted account principles.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Be the net of all applicable credits.

- Be adequately documented.

Purchase Orders

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

General Purchase Order Procedures

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

Reporting

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

- Board Meetings – At the end of each month financial reports are created for approval at the next board meeting. Included in this financial report is:

  - List of Bills for the month
  - Sign off statement totaling all expenses from general fund, Special revenue fund, and building fund
  - Investment Reports (quarterly)

- Federal Grants – Reporting to eGrants is conducted once a month coinciding with payroll mainly Special Revenue (211). All other special funds are reported as needed or quarterly. After each payroll the following procedures will be followed when compiling the reports for reimbursement.
  - A current general ledger is created.
  - A detail expenditure report is created.
  - From the above two reports, expenditures from each object code (i.e., 6100, 6200, etc.) is recorded.
  - Login to the eGrants system and report the appropriate year-to-date expenditures for each grant.
  - All expenditures must be incurred before a request for draw down is submitted.
- Receipts – For Local, Federal and Grant Funds
  - Cash/check deposits are conducted on a daily basis.
  - Deposits from the State Comptroller's office are monitored three times a week via the TEA Payment Website.

Cash Management

The finance clerk will post checks and deposits as received. The finance clerk runs a cash position report after all receipts and disbursements are posted and is given to the business manager. The business manager will then estimate what cash needs to be on hand for daily use. The Depository bank uses an aggregate balance of all accounts to determine the cash balance. The excess funds are invested in Certificates of Deposit at the depository bank. These certificates of deposit are invested in terms of days as to when the next monthly bill run, payroll and bond payments are due. The District shall seek reimbursement for federal grant expenditures, rather than using an advanced payment method. Consequently, the Districts shall prepare and submit a "draw-down" of federal grant funds only after the payments have been made and distributed to the vendor(s). The draw-down of expended funds shall be net of all rebates, refunds, contract settlements, audit recoveries and interest earned, as appropriate. The grant monitor shall be responsible for preparing the draw-down of federal funds. All draw-downs shall be recorded on the general ledger as a receivable when the draw-down process is complete and posted to the cash account upon receipt of the receivable.

Internal Procedures

Specifications

Preparation of specifications shall be the responsibility of the using school or department. The responsibility of the Business Office is to review the specifications to ascertain whether

competitive bids can be obtained and assure that Board policies and state laws are followed regarding the purchase.

Specifications must contain adequate technical descriptions to clearly identify for prospective bidders the type of material, equipment, or services required. In addition to the detailed specifications, brand names, model numbers, and like descriptions may be referred to as product meeting specifications to inform prospective bidders of the type of quality required. Descriptions must include quantitative data such as size, weight, or volume and qualitative data such as commercial grade, texture, finish, strength, chemical analysis, or composition where possible.

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

- Check signing is done by the superintendent or asst. superintendents. Payroll transfer checks are signed by the board president and vice president or secretary.
- For accounts payable, the finance clerk inputs all invoices. The Finance and accounts payable clerks verify the check register for accuracy. The finance clerk writes checks and places in envelopes. The checks, along with a check register, are given to the payroll clerk to make sure all checks are accounted for. It is the responsibility of the finance clerk to add postage to the envelopes and carry them to the post office.
- Bank reconciliations are completed the first of every month. The finance clerk conducts reconciliations each month and then is reviewed by the Business Manager. Furthermore, the external auditor once a year conducts a random reconciliation check.

Vendor List

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

- https://www.buyboard.com/
- https://esc3.net/603776_3/

Equipment Warranty, Maintenance, and Repair

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

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

2. If the equipment is no longer under warranty, contact the Maintenance Department for repair assistance.
3. For those items covered by outside maintenance contracts such as typewriters, duplicating equipment, and some copiers, contact the appropriate service company holding a maintenance agreement with the District.
4. For all computer equipment, contact the Technology Repair Department.

Open Records

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

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

1. information, which if released, would give advantage to competitors or bidders;
2. information pertaining to the location of real or personal property for public purposes prior to public announcement of the project, and information pertaining to appraisals or purchase price of real or personal property for public purposes prior to the formal award of contracts therefore;
3. trade secrets and commercial or financial information obtained from a person and privileged or confidential by statute or judicial decision;

The concern is that information is not disclosed at inappropriate times leaving the District unprotected.

Sales Taxes

Yoakum Independent School District is exempt from the payment of state sales taxes by the fact it is a political subdivision of the State of Texas.

Staff members may not use the District's tax-exempt status for purchases of personal property. Anyone avoiding the payment of sales tax by using this exemption may be liable for prosecution under Texas Penal Code, Chapter 39, Abuse of Office, Section 39.01. (This also applies to booster clubs, PTOs and other outside organizations – they must apply and receive their own tax-exempt status.)

All Purchase Orders notify vendors of the District's tax-exempt status. When placing a confirming Purchase Order with a vendor, the school or department should indicate to the vendor that the District holds this exempt status and should not be charged tax.

Delivery and Receipt of Orders

Orders will be delivered to the business office located at 315 E. Gonzales St., Yoakum, Texas 77995

All orders must be inspected within five (5) days. Claims for damages or incorrect orders need to be submitted promptly to the vendor.

Returning orders - Contact that vendor directly for pickup instructions.

Verification of District Data

Expenditures

Before checks are written purchase orders matched against invoices for amounts, vendor information and expenditure coding. Once the checks are written the invoices are matched against the check before they are inserted in an envelope.

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

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

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

Board Policy Concerning Purchasing

Interlocal Agreements

To increase efficiency and effectiveness, a District may contract or agree with other local governments and with state agencies, including the comptroller, to perform some of its purchasing functions. An interlocal contract must be authorized by a board and the governing body of each contracting party; must state the purpose, terms, rights and duties of the contracting parties; and must specify that each party paying for the performance of governmental functions or services shall make those payment from current revenues available to the paying party.

Board Policy can be found at the following links.

Yoakum ISD Board Policy - CH (Legal) and Yoakum ISD Board Policy - CH (Local)

Section V: Forms

Professional Services Contract

Compensation or Fees to Be Paid to Contractor

Time and Effort

Semi-Annual Certification

W-2 (Link)

W-9 (Link)

Sales Tax Exemption (Link)

Hotel Sales Tax Exemption (Link)

Pre-Acquisition Form located on District Website

Purchase Order – Requisition located on District Website

Workshop Approval located on District Website

Absence from Duty located on District Website

Time Sheet located on District Website

Travel Reimbursement located on District Website

Work Order located on District Website

Bus Trip Request located on District Website

School Vehicle Request located on District Website

Professional Services Contract

Yoakum Independent School District
Professional Services Contract

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

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

_____

_____

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

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

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

_____

_____

_____

2. **District Furnished Services**: District agrees to guarantee access to and make provisions for the Contractor to enter upon District property as required to perform their work and make available pertinent data.
3. **Fees**: The fees for furnishing services under this Contract shall be based on the rate schedule which is attached hereto as Exhibit "B". The fees for services under this Contract shall be due as set forth in Exhibit B within thirty (30) calendar days after receipt by the District of an invoice covering the service(s) rendered, if a valid Purchase Order has been issued for the Contract.
4. **Maximum Cost to the District**: In no event will the cost to the District for the services to be provided, including reimbursable Travel Expenses as defined herein exceed the Maximum Sum as listed in Exhibit B.
5. **Contract Performance Time and Term of Contract**: All work required by this Contract shall be completed and ready for acceptance by the District no later than _____ The Contract shall commence on issue of Purchase Order and shall terminate on _____.
6. **Relationship of Parties**: Neither this Contract nor services provided for under this Contract shall be construed to create a relationship of employment, agency, partnership or joint venture between Contractor and District. The status of Contractor shall be that of an independent contractor. As such the District cannot nor does it in any way make representations regarding how this agreement may impact TRS benefits or any other retirement benefits the Contractor may be receiving.
7. **Nondiscriminatory Employment**: In connection with the execution of this Contract, the Contractor shall not discriminate on the basis of sex, disability, race, religion, color, age, gender, sexual orientation, and/or national origin in the educational programs or activities which it operates, and it is required by Title IX, Section 504,

Title VII, and the Americans with Disabilities Act not to discriminate in such a manner. This policy not to discriminate extends to employment in and admission to such programs and activities.

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

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

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

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

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

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

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

_____

_____

_____

15. **Travel Expenses**: Travel expenses that are reimbursable are limited to those permitted for District employees in accordance with Board Policy and District procedures. All travel expenses shall be invoiced separately to

District with supporting paperwork and receipts. Excess or non-eligible travel costs are not reimbursable and will be incurred by the Contractor as an overhead expense.

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

FOR THE DISTRICT **FOR THE CONTRACTOR**

_____ _____

Department Head/Principal Contractor

_____

Superintendent

Exhibit A – Personnel Provided for this Agreement and Current Resumes

Exhibit B – Compensation or Fees to Be Paid to Contractor

Compensation for Fees to Be Paid to Contractor

Exhibit B
Compensation or Fees to Be Paid to Contractor

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

Daily Rate _____or Hourly Rate: _____

Maximum Days or Hours Required: _____

Compensation:

_____ (for _____days @ _____per day or _____per hour)

Travel Expenses:

_____ (for _____ miles @ 0.585 per mile; lodging _____ @ _____ per night

_____ airfare; _____meals)

Maximum Sum: (Compensation + Travel Expenses)

$_____

Time and Effort

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

Teacher Name: _____

School: _____

Payroll Month: _____

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

Fund	Percentage

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

_____ _____

Teacher's Signature Date

_____ _____

Principal's Signature Date

Semi-Annual Certification

Yoakum ISD Semi-Annual Certification Form
CFR 200.430(i)

Grant (Check appropriate grant funding):

- ☐ Title I A
- ☐ IDEA-B
- ☐ Title II A
- ☐ IDEA-B Preschool
- ☐ Title VI-Part B (Low Income & Rural)

I (printed name) _____, certify that I will work solely

(100%) under the single grant program checked above as a

_____ (print position) (see attached job description)

during the period (check one set of dates):

- ☐ from July, 202___ to December, 202___.
- ☐ from January, 202___to June, 202___.

_____ _____

Employee's Signature Date

_____ _____

Signature of Supervisor with first-hand knowledge of the work performed Date

Payroll Forms

The following forms are available on the US Government IRS website.

W-2 Wage Statement - https://www.irs.gov/pub/irs-pdf/fw2.pdf

W-9 Tax Payer Identification - https://www.irs.gov/pub/irs-pdf/fw9.pdf

Tax Exemption Forms

If you need the forms below, please contact Central Office.

Sales Tax Exemption Form

Hotel Sales Tax Exemption Form

Hotel Exemption Form

Purchasing Forms

The forms listed below are available to district personnel on the Yoakum ISD website. They can be found at https://www.yoakumisd.net/staff/purchasing. A login is required to view the forms.

- Pre-Acquisition Form
- Purchase Order and Requisition – Use Ascender to fill create and submit a Requisition unless you have been instructed to use a paper P.O. Paper Purchase Order forms are found at the link above.

Other Forms

The following forms are available to district personnel on the Yoakum ISD website. They can be found at https://www.yoakumisd.net/staff/misc-forms. A login is required to view the forms.

- Workshop Approval
- Absence from Duty
- Time Sheet
- Travel Reimbursement
- Work Order
- Bus Trip Request
- School Vehicle Request

Section VI: Federal Grant Definitions and Acronyms

Federal Grant Definitions and Acronyms

Acronyms and definitions related to federal grant management are listed in the EDGAR, Subpart A, 200.0 through 200.1, respectively, and may be accessed at: Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations (https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html).

Some of the definitions changed as a result of the 2024 changes to EDGAR. While the language in some definitions was clarified, the definitions for other terms were updated or added as noted below:

Continuation funding – means the second or subsequent budget period within an identified period of performance

Cost sharing – includes matching which refers to required levels of cost share that must be provided

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or $10,000.

Micro-purchase means an individual procurement transaction for supplies or services, the aggregate amount of which does not exceed the micro-purchase threshold.

Participant generally means an individual participating in or attending program activities under a federal award such as trainings or conference but is not responsible for implementation of the federal award.

Participant support costs means direct costs that support participants and their involvement in a federal award such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants.

Period of performance means the time interval between the start and end date of a federal award, which may include one or more budget periods.

Prior approval means the written approval obtained in advance by an authorized official of a federal agency or pass-through entity of certain costs or programmatic decisions.

Supply means all tangible personal property other than those described in the equipment definition with an acquisition cost that is below the lesser of the capitalization threshold established by the recipient or subrecipient for financial statement purposes or $10,000 regardless of the length of its useful life.

These acronyms and definitions are used throughout this manual. One of the most critical definitions is that of a “non-federal entity”, referred to as the recipient (first-tier subaward). When this definition is used it refers to the “Local Education Agency (LEA)”, as a recipient of a federal grant award.

Yoakum Independent School District, Fiscal Agent

General Information

Yoakum ISD is the fiscal agent for the DeWitt Lavaca Special Ed Coop, located at 402 Hubbard Street, Yoakum, TX 77995.

Jason Appelt, Executive Director
Phone -- 361-293-8254
Fax – 361-293-6826

Member Districts

Ezzell I. S. D.

Hallettsville I. S. D.

Moulton I. S. D.

Nordheim I. S. D.

Shiner I. S. D.

Sweet Home I. S. D.

Vysehrad I. S. D.

Yoakum I.S.D (Fiscal Agent)

Yorktown I. S. D.

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

All personnel of the DeWitt Lavaca County Special Education Cooperative are required to follow this Finance and Procedures Manual for which Yoakum I. S. D. is the fiscal Agent.