Crowley Independent School District

Finance Manual

Revised 9/2/2025

Finance Department
1900 Crowley Pride Drive
Fort Worth, Texas 76036

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SECTION 1

Introductory Section

- ELECTED OFFICIALS
- APPOINTED OFFICIALS
- FINANCE DEPARTMENT

Elected Officials

Board of Trustees

Gary Grassia – *President*

Dr. Nedra Robinson – *1st Vice President*

Kelicia Stevenson – *2nd Vice President*

Dr. LaTonya Woodson-Mayfield –*Secretary*

June W. Davis – *Board Member*

Chakina "CC" Watkins – *Board Member*

Appointed Officials

Dr. Michael McFarland – *Superintendent of Schools*
Dr. Harold Wright – *Deputy Superintendent of Special Assignment*
Dr. Shameka Milner- *Deputy Superintendent of Leadership, Accountability, and District Improvement*
Anthony Kirchner – *Chief of Communications and Marketing*
Ruby Batiste –Deputy *Superintendent of Governance, Special Programs, and Policy*
Dr. Pamala Berry – *Deputy Superintendent of Administrative Services*
Daryle Moffet – *Chief of Student Services*
Leon Fisher – *Chief Financial Officer*
Scott Campbell – *Chief Technology Officer*
Randy Reaves – *Chief Operations Officer*
Ana Roe – *Chief Academic Officer*
LeShai Maston – *Chief of Police*

Sincere thanks are extended to the members of the Finance Office Staff for their efforts in compiling this manual.

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Crowley Independent School District

Finance Manual

Preface

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

The manual was prepared using input from the Texas Education Agency, Finance Department 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. All District personnel with financial duties are responsible for the contents.

The final authority for all transactions in Crowley Independent School District is the legal and local Board Policy, CISD Administrative Regulations and the Texas Education Agency's (TEA) Finance Accountability System Resource Guide (FASRG). Federal fund guidance is provided by Edgar 2 CFR Part 200, and directives of the Notice of Grant Award (NOGA).

Please note the Finance Department reserves the right to change/modify/update the procedures at any time, with or without notice if it will serve in the best interest of the District. Best practice is to inquire with the Finance Department if you are unsure about a finance procedure prior to you moving forward.

SECTION 2

Finance & Budgeting

- CODE STRUCTURE
- DONATIONS
- BUDGET TRANSFER INSTRUCTIONS

Code Structure

For a complete listing of coding structures, please see Appendix I, page 60.

Donations

A. Donations of items to the District come in three forms: new items, used items and cash. The Donation Form is located on the CISD Purchasing website at: https://www.crowleyisdtx.org/cms/lib5/TX01917780/Centricity/Domain/111/Donation%20Form%20update%2012020.pdf

B. Whether new or used, each item that is donated to our District must have the approval of Central Administration and/or the Board of Trustees prior to 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:
    1. Safe and acceptable use for students and employees
    2. Meets the requirements of the instructional program (if applicable)
    3. True, justifiable need for the item
    4. Item is in good working order and is compatible with related equipment
    5. Within the guidelines of the District technology plan (if applicable)
    6. Meets the District criteria for a fixed asset as defined in the current Finance Manual of CISD
    7. Cost $5,000 or more

C. If the item is new at the time of donation and meets all the criteria listed above, then:
    1. The District will accept responsibility for maintaining and repairing the item.
    2. Installation of permanent equipment, such as playground equipment, shelving, etc. should be coordinated with the Maintenance Department.
    3. A letter to the organization or individual thanking them for their donation should be written.

D. If the item is used at the time of donation and meets all the criteria listed above, then:
    1. These items will not be added to the District's fixed asset records.
    2. The District will not replace the items.

3. The campus or department may still accept the donated items
4. The District will not accept responsibility for maintaining or repairing the item.
5. 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 the donation.

Budget Transfer Instructions

The following guidelines are to be used when requesting budget transfers. All budget transfers should be completed via Skyward online. Campus principals are the site-based budget manager for their respective campuses. As such, all budget transfers must be approved by the Principal. Any transfers that require approval from the **Board of Trustees are considered budget amendments and as such**, must be received by the Accounting Coordinator or Chief Financial Officer **two weeks** prior to the board meeting for inclusion in that month's Board meeting agenda. **Transfers must be in whole dollar amounts and must be at least $10.00.**
Budget transfers within the grant funds must follow grant guidelines and transfers of over 25% in an object code level requires a grant level budget amendment, prior to authorization at a District level.

Pre-approved Budget Transfers (within the same functional area):

This type of transfer **does not require** approval from the Board of Trustees and may be submitted to the Finance Office through Skyward at any time from July 1 through mid-May of each year. A pre-approved budget transfer occurs within a campus or organization's current budget and within the same function.

Transfer (Amendments) Requiring Board Approval (crossing functions):

This type of transfer requires approval by the Board of Trustees and should be sent to the Accounting Coordinator or Chief Financial Officer via email **two weeks** prior to the board meeting to be included in the Board agenda. Keep in mind that requisitions may not be processed using these funds until the transfer is approved by the Board.
To complete a budget transfer in Skyward, use the following mapping:

- Finance Management
- Account Management
- Budget Management
- Transfers
- Submit Transfers
- Add
- Submit

SECTION 3

Purchasing

- Responsibility for Purchasing
- Legal Basis for Bids, etc.
- EDGAR 2 CFR Part 200
- USDA/TDA Procurement Guidelines
- Standards of Conduct
- Contracts
- Purchasing Principles
- Invoices
- Purchase Orders
- Check Requests
- Internal Procedures
- Special Procedures

The Crowley Independent School District's Purchasing Guidelines are intended to be a guide to help you understand District purchasing procedures.

The objective of procurement by the Finance Department is to facilitate the acquisition of goods and services in accordance with State and Federal law 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 informed decisions while remaining in compliance.

We strive to give District end-users the confidence and support they need to be successful. Although oversight of the purchasing process is centralized, most purchasing decisions are site-based prior to entering requisitions. Suggestions for improvements in these procedures are always welcomed.

Please note the Purchasing Department reserves the right to change/modify/update the procedures at any time, with or without notice if it will serve in the best interest of the District. Best practice is to inquire with the Purchasing Department if you are unsure about a purchasing procedure prior to you moving forward with your purchase request.

Responsibility for Purchasing

A. Purchasing Policy

1. Complete purchasing policy and procedures followed by the District may be found in the Texas Education Agency (TEA) Financial Accountability System Resource Guide (FASRG). The FASRG can be accessed through the TEA website at: https://tea.texas.gov/finance-and-grants/financial-accountability/financial-accountability-system-resource-guide.
2. Board policies pertaining to purchasing can be accessed through the CISD website at: http://pol.tasb.org/Home/Index/1107

B. Purchasing Authority

1. The following persons are delegated the authority to act as agents for Crowley ISD in carrying out the purchasing activities of the District.
   a. Superintendent
   b. Chief Financial Officer
   c. Executive Director of Finance
   d. Director of Purchasing

2. The following positions carry the authority to purchase emergency items (not available in inventory) on open purchase orders that are needed for the daily maintenance of schools and vehicles.
   a. Executive Director of Operations
   b. Director of Maintenance
   c. Executive Director of Technology
   d. CISD Chief of Police

3. Purchases made with all grant funds must comply with the NOGA (notice of grant award) and Edgar 2 CFR Part 200. Additionally, all grant fund purchases must be approved by the Grant owner.

Legal Basis for Bids, Proposals and Quotes

A. Law Code Abbreviations

TEC- Texas Education Code
GC-Government Code
LGC Local Government Code
H&SC-Health and Safety Code
AC-Agriculture Code
TAC-Texas Administrative Code
PC-Penal Code
V.A.T.S.-Vernon's Annotated Texas Statues

B. Proposals/quotes to be attached to requisitions

1. All requisitions utilizing either Federal funds and/or non-federal funds require an approved District vendor quote (exceptions are allowable blanket purchase orders and E-commerce orders that follow District purchasing guidelines). Lists of approved vendors can be found on the Purchasing portal of the CISD website under "approved vendors." You may also click on the link: https://www.crowleyisdtx.org/departments/purchasing

2. All requisitions utilizing federal funds require three (3) quotes from approved District vendors to ensure compliance with EDGAR 2 CFR (Code of Federal Regulations), Part 200. Exceptions are conference, workshop or field trip travel fee requisitions when utilizing federal funds that start with 200. When requesting additional quotes, those quotes must provide "like" and/or "similar" products and/or "services" and/or "quantity and timeframe". Failure to provide quotes for the "like" and/or "similar" will delay the approval process of your requisition.

Requisitions cannot be split to avoid obtaining quotes. Quotes shall be scanned and attached to each requisition. TEC 44.033c.

3. Always note on the requisition as a line item, the purchasing mechanism information. A purchasing mechanism is the bid, inter-local agreement and or cooperative number and expiration date. This assures CISD is utilizing current bids, interlocal agreements and or cooperatives to make purchases on the District's behalf. (ex: BuyBoard Contract # 619-20 exp. 8/31/2028)

4. According to TEC 44.031a, Procurement Mechanisms are listed below:
   a. Competitive bids
   b. Requests for proposals
   c. Catalog purchase (I.e. BuyBoard, The Cooperative Purchasing Network (TCPN), DIR, Tips/Taps, Omnia Partners (formally US Communities, etc.)
   d. Texas Multiple Awards Schedules (TXMAS) contracts (State contract)
   e. Inter-local agreement based on bids or proposals (Cooperative, such as the Educational Purchasing Cooperative of North Texas (EPCNT))
   f. The purchasing mechanism must be noted on the requisition along with the quote number if applicable. To assist in this process, we ask the District end-user that is submitting the requisition, enter a requisition from an approved vendor and the Purchasing Specialist will notate the purchasing mechanism before starting the approval process. Please note vendors for travel expenses will not need a purchasing mechanism on file.

5. Should your purchase require Board approval per Ch(Local) notate the Board approval date as a separate line item on the requisition or in the notes section of the requisition so the information will print on the purchase order.

6. District end-user(s) should also notate the quote number on a line item of each requisition before releasing for approval. This ensures the District will receive the quoted pricing.

7. Requisitions are approved and batched daily by the Purchasing Department. Batches are processed 3 times daily and they are 9am, 12 noon and 3pm. An exception for additional batch runs can be processed on an as needed basis of the district. Requisitions are processed as they come in. If there is a requisition that is of urgency, please email that requisition number and request to expedite the order to the purchasing department.

Exceptions for purchases outside of travel expenses that do not have a purchasing mechanism in place are made on a case by case basis. Those purchases are considered spot purchases. Spot Purchase means a one-time purchase occasioned by a small requirement, an unusual circumstance, or to take advantage of a favorable market

condition. To shorten the definition, a one-time purchase because it is not an excessive amount and also, we don't necessarily purchase those items frequently.

C. Board Policy for Purchases of $50,000 or more CH (Legal) and CH (Local)

1. Any single, budgeted purchase of goods or services that cost $50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place. (CH Legal)

2. The Superintendent shall not be required to obtain Board approval for the following types of budgeted purchases, regardless of cost, but shall subsequently report them to the Board (CH Local):

    a. A purchase made pursuant to a Board-approved interlocal contract, in accordance with law;
    b. A purchase made through a cooperative purchasing program or state purchasing program that satisfies the District's obligation for competitive purchasing [see CH(LEGAL) or CBB(LEGAL), as appropriate];
    c. A continuing or periodic purchase under a Board-approved bid or contract;
    d. Any purchase for produce or fuel; or
    e. Any professional contracted service for which the contracted individual is employed in lieu of an approved budgeted position.

D. Awarding Contracts

Contracts are awarded by the Purchasing Department and may be subject to approval by Central Administration and Board of Trustees. The contracts will be evaluated based on the following but not limited to:

1. Costs
    a. Purchase price
    b. Long term costs (service, supplies, maintenance, etc.)

2. Product or Services
    a. Quality
    b. Extent to which the good or service meets District needs

3. Vendor
    a. Reputation
    b. Safety record LGC 271.0275
    c. Past relationship with the District
    d. Historically Underutilized Business (HUB) status

e. Any other relevant factor TEC 44.031 b

**Please note that if a district employee will serve as a member of an evaluation committee for a district bid, each district employee must sign a non-disclosure agreement prior to the evaluation process starting. Those forms must be maintained by the Director of Purchasing for documentation. **

E. Enforcement

1. District staff members commit a criminal offense if they make or authorize separate, sequential, or component purchases to avoid using competitive procurement mechanisms. TEC 44.031b

2. District staff members commit a criminal offense if they fail to use competitive procurement mechanisms or award contracts for reasons other than those cited. TEC 44.032c

3. Conviction of an offense results in an individual's:
   a. Immediate removal from office
   b. Inability to serve in any public office in Texas for four years, and
   c. Ineligibility to receive compensation through State or local government contracts. TEC 44.032e

EDGAR 2 CFR Part 200

The purpose of EDGAR is to "**prevent fraud, waste and abuse**." (2 CFR Part 200.25(e)-Cooperative audit resolution) The acronym EDGAR stands for Education Department General Administrative Regulations and is a consolidation of previous OMB (Office of Management and Budget) regulations. These regulations went into effect July 1, 2016. Any purchase that is utilizing federal funds (federal and state pass-through funding with TEA), must adhere to Edgar rules.

2 CFR Part 200 Procurement Standards:

- 200.1 Internal Controls
- 200.302(b)(6) Cash Management
- 2 CFR Part 200.302(b)(7) Allowable Costs
- 200.310 Insurance Coverage
- 200.313 Equipment
- 200.315 Intangible Property

- 200.318 General Procurement Standards
- 200.318(b) Contract Monitoring
- 200.318(e) Procurement Tracking and Documentation
- 200.319 Vendor Competition
- 200.320 Methods of Procurement
- 200.321 Contracting with small and minority businesses
- 200.322 Procurement of recovered materials
- 200.323 Contract cost and price
- 200.324 Federal awarding agency or pass-through entity review
- 200.325 Bonding requirements
- 200.326 Contract provisions
- 200.430(I) Time and Effort/Job Description

Internal Controls

Internal controls, defined in **2 CFR 200.1**, is a process, implemented by the district, designed to provide reasonable assurance regarding the achievement of objectives in the following categories.

a. Effectiveness and efficiency of operations
b. Reliability of reporting for internal and external use; and
c. Compliance with applicable laws and regulations.

The district' Internal Control Procedures over financial management, developed in accordance with the Internal Control Integrated Framework (COSO) and TEA's Internal Controls Guidance Handbook, shall be made available to all staff involved in the management of federal grant funds. **[2 CFR 200.303]** TEA's Internal Controls Guidance Handbook provides a general overview of internal controls as they relate to the federal grants TEA awards. According to the Handbook, the district must have an effective system of internal controls in place to prevent, detect and reduce the risks of fraud, waste and abuse of federal grant awards.

The internal control procedures shall be reviewed on at least an annual basis and updated as appropriate. If any weakness in an internal control is detected, the internal control procedures shall be revised to incorporate the weakness(es) at either the annual review or as the need arises dependent upon the severity (materiality) of the weakness.

The Finance Department and Chief of Special Education and Federal Programs shall be responsible for the annual review and update of the Internal Control Procedures.

Inventory Records

The goal of Crowley ISD internal control system is to reduce the risk of fraud, waste, or abuse. In order to do this, different types of controls are in place. Three general types of internal controls are preventative, detective, and corrective. The Director of Assessment and Accountability will periodically complete inventory records of grant purchased items for Crowley ISD.

Federally-funded Capital Assets

The district may use federal grant funds to purchase capital assets (tangible and intangible assets) and supplies if approved by the granting agency. The district [shall] use federal grant funds to purchase intangible property (defined in **[*2 CFR 200.1]).*** If the district purchases intangible property, the title to the intangible assets vest upon acquisition with the district **[*2 CFR 200.315].***

The federally-funded capital assets shall be used only for the authorized purposes and shall be disposed of, at the end of the useful life or end of the grant period, in accordance with the grant award guidelines **[*2 CFR 200.313].*** The district shall not use the federally-funded capital assets to generate program income. The purchase of capital assets shall be recorded in object code 663X in accordance with the FASRG and any local-use account codes.

Identifying and Tracking Federally-Funded Assets

Titles to federally funded equipment and supply purchases shall be retained by the district, unless otherwise notified by the granting agency. **[2 CFR 200.313(a)]** As district property, the district shall affix a tag, inventory, and dispose of all assets (non-grant and grant-funded) according to the district's fixed asset procedures. [**Fixed Asset Procedures in Exhibit Section**] The district procedures shall include the recording of all assets on a database with the following information:

1. **District-issued tag (or identification number)**
2. **Date of acquisition**
3. **Description of asset**
4. **Serial number, or other identifying number**
5. **Funding source, i.e. fund code**
6. **Federal use of asset (percentage)**
7. **Cost of asset (acquisition cost)**
8. **Use and condition of the asset (New, Used, etc.)**

9. **Location of asset (building and room number)**
10. **Owner of asset title, typically the district**
11. **Disposition data including the date of disposal and sale price of property**
12. **Life of asset**
13. **Depreciation of asset**
14. **Other** _____

Note. Bold items are required by federal regulations (EDGAR, 2 CFR 200.313(d)(1)]

Maintaining Capital Asset Inventory & Records

All federally-funded capital assets shall be maintained in an operable state. If repairs are necessary, the district may pay for the repairs of the federally-funded assets with federal grant funds, unless expressly restricted by the granting agency. All federally-funded capital assets shall have a tag affixed to the assets to distinguish the assets from non-federally funded assets.

The district fixed asset procedures require an annual inventory (or more frequently if required by a granting agency) of all capital assets and reconciliation of the asset reports. **[Note. Federal requirements CFR 200.313(d)(1) requires an inventory at least once every 2 years.]**

The district's annual inventory of capital assets shall be conducted by the Grant Manager. Lost, damaged, or stolen assets shall be recorded on the fixed assets database with the date of the loss. The disposition records such as the loss report (police report for thefts) shall be maintained with the capital asset records.

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. **[2 CFR 200.313(d)]**

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 (repair) assets purchased with federal grant funds are allowable costs, unless specifically prohibited by a granting agency. **[2 CFR 200.310]**

The Executive Director of Finance shall be responsible for maintaining the fixed asset database (RCI) of all district assets, including all federally funded assets.

Cash Management- 2 CFR Part 200.302(b)(6)
The financial management system must contain information pertaining to all federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. All expenditures of federal grant funds shall be in accordance with the district's written procedures such as cash management, accounts payable, purchasing, travel, allowable costs, capital asset tracking, contract management, and other procedures, as appropriate. In addition, the district shall include written procedures to implement the requirements of 2 CFR 200.305 Payments. **[2 CFR 200.302(b)(6)**

Allowable Costs- 2 CFR Part 200.302(b)(7)
Procedures for determining the liability of costs in accordance with the terms and conditions of the federal award.

Contract Monitoring- 2 CFR Part 200.318(b)
Non-Federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

Purchasing through Cooperatives- 2 CFR Part 200.318(e)
Allowed acceptable purchasing method by the Texas Education Code (TEC) 44.031(a)(4) and EDGAR encourages their use since they "foster greater economy and efficiency." Although a cooperative may state they are EDGAR compliant, it is the District's responsibility to verify a Co-op awarded vendor's eligibility. CISD requires District end-users to request additional quotes to meet the EDGAR requirements for purchases utilizing federal funds. Some cooperatives provide for rebates which must be credited back to the fund utilized for that purchase. Any revenue, rebates, etc. related to a purchase utilizing federal funds must be credited back to the appropriate grant. Such credits could be seen from:(*Applicable Credits 2 CFR Part 200.406*)

- Cooperative Rebates
- Purchasing card Rebates
- Income from sale of surplus

The Purchasing Director shall be responsible for ensuring compliance with all federal, state and local procurement requirements and for ensuring that the district maintains an up-to-date procurement history to include, but not limited to, the information below for all federal-funded purchases ***(2 CFR 200.318(i))***

- *Rationale for the method of procurement
- *Selection of contract type
- *Contractor selection or rejection

- *Basis for the contract price
- List of all procurements by type
- Like-item category (commodity code)
- Advertisement date(s) of the procurement
- Release date of the procurement specifications
- Selection criteria for vendors
- Opening date of the procurement
- List of vendors submitting a proposal/bid
- Selection of Vendor
- Date of contract award
- Begin date of contract
- End date of contract
- Contract Amount

*EDGAR-specific provisions [2 CFR 200.318(i)].

The procurement history records and other procurement records shall be retained in accordance with the federal, state and/or local retention periods, whichever is greater. The procurement records shall be made available to the federal granting agency, pass-through entity (TEA), and auditors, as appropriate.

List of Current Crowley ISD Cooperative Names
Allied States Cooperative
Buyboard Cooperative
Choice Partners Cooperative
Equalis Group Cooperative
Omnia Partners Cooperative (*Formally U.S. Communities*)
Sourcewell (*Formally NJPA*)
Tarrant County College District Interlocal Agreement
Tarrant County Cooperative Purchasing Program
Texas DIR (*Texas Department of Information Resources*)
Texas SmartBuy Cooperative
The City of Allen Interlocal Agreement
TIPS- USA (*The Interlocal Purchasing System*)
TXMAS- Texas Comptroller

Vendor Competition- 2 CFR Part 200.319(b)

The Purchasing department 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 ***(2 CFR 200.319).***

Vendor Selection Criteria

The district has selected vendor qualification criteria that include, 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
- Small, minority, woman-owned, or labor surplus area firms
- Other criteria as reflected in the evaluation criteria as per TEC Chapter 44

The district shall not restrict vendor competition by requiring any of the following as selection criteria: **[2 CFR 200.319]**

- 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
- Other _____

Vendor Database

A vendor database shall be maintained by the finance department in the finance system (Skyward Business System). The district's Vendor Management Procedures shall be adhered to for all purchases. Vendor selection shall include the following criteria:

- Has not been debarred or suspended by the State of Texas or federal government.
- Is licensed or registered with the State of Texas to perform the contracted services, as appropriate.
- Has obtained the minimum insurance limits and/or bonding established by the district, as appropriate.
- Has disclosed any felony convictions and/or criminal history, as appropriate.
- Other _____

All vendors shall complete the appropriate vendor forms as required by federal or state regulations and the district. The district requires that every vendor have the following documents on file:

- Vendor information form (new vendors)
- Form W-9 – Internal Revenue Service
- Conflict of Interest Questionnaire (CIQ) – Texas Ethics Commission- If applicable
- Felony Conviction Notice
- Fingerprinting (If working directly with students)
- Criminal Background and Fingerprinting (if working directly or indirectly with students)
- Certificate of Insurance (with the District as additional insured) if services will be rendered on district property- If applicable
- Other _____

Vendors shall be assigned a primary vendor number to track aggregate spending. Also CISD does not currently utilize commodity codes, the vendor number will allow for the district to track the number of purchases along with the aggregate amount spent per year.

Vendor Management

A vendor database shall be maintained by the Finance /Purchasing Department with oversight by the Chief Financial Officer. The district's **Adding/Renewing Vendors Procedures** shall be adhered to in adding and maintaining approved vendors.

Although the district maintains a pre-qualified vendor database, to ensure open competition, vendors shall be allowed to enter competition at any time during the school year during an advertised bid.

A Vendor Performance Report shall be completed to report complaints against vendors or to indicate appreciation for positive vendor performance. Vendor Performance Reports shall be submitted to the Director of Purchasing for review and possible action. Complaint and appreciation reports become a permanent record of the vendor's record and must be accurate to guarantee an equitable resolution and to serve as a reliable guide for future action, positive or negative, regarding a vendor's performance.

Bid and Proposal Specifications

The district shall develop written bid/proposal specifications that are provided to every qualified vendor to ensure consistency in the procurement process. A vendor that is allowed to assist with the development of specifications shall be ineligible to submit a proposal for the specific procurement as this may provide a barrier to open, competition among the qualified vendors. **[2 CFR 200.319(b)]** The bid/proposal documents must include guidance to vendors regarding the following:

- Time, date and place of bid/proposal opening
- Anticipated award date, as applicable
- Written specifications and addendums, as appropriate
- List of all bid/proposal required documents such as CIQ, Felony Conviction Notice, etc.
- Bid/Proposal Sheet
- Bid/Proposal evaluation criteria, including the weights, as applicable
- Other documents, as appropriate for a specific bid/proposal

The district's specifications shall incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. **[2 CFR 200.319(b)(6)].**

The Director of Purchasing shall oversee all bid/proposal documents before release to the vendor to ensure the documents comply with the federal requirements.

Suspension and Debarment

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 award programs. **[2 CFR 200.213]**

The Purchasing Department shall verify the eligibility of each vendor with this certification requirement by requesting that the vendor execute a Certification Regarding 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 Purchasing Department 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 Vendor Management Procedures shall be utilized to verify that vendors are not on the State of Texas or Federal (www.sam.gov) debarred lists.

Competition- 2 CFR Part 200.320

Procurements must provide full and open competition. Vendors that assist in the development of specifications, statements of work, etc., must be excluded from competing for such procurement requests. With EDGAR, it also prohibits the use of geographic preference. There are 5 methods of approved procurements with EDGAR and they are as follows:

- Micro Purchase Threshold- $0.01 to $10,000 in the aggregate
- Small Acquisition Threshold- $10,001 to $49,999 in the aggregate
- Procurement by Sealed Bid or Competitive Proposal- any purchase $50,000 to $249,999
- Procurement by Sealed Proposal-any one purchase that is greater than $250,000
- Non-Competitive Proposals (Sole Source) Processed by TEA (Texas Education Agency)

Purchase Commitment Amount in the Aggregate annually TEC 44.031	**Supporting Document Required (multiple quotes must be of the "like" or "similar" in product and or services)**	**Additional Information needed on requisition such as how vendor is deemed advantageous to the district needs. (Federal Funds Purchase, request Form, etc. are required to be attached)**	**RFP/RFQ/Approved District Vendor (can be from CISD awarded bid, affiliated inter-local agreement and or affiliated purchasing cooperative)**	**Board Approval Prior to Purchase (Exception - CISD will advise the Board of purchases $50,000 or more subsequently on ALL purchases that fall under CISD CH(Local) Board Policy.) See CH(Local) for Exceptions**	**Advertising (Not Required or Required)**
Purchases with State and Local Funds					
For purchases $0.01-$49,999 **TEC. 44.031**	1 quote from approved vendor	Not Required	Approved District Vendor	NO	Not Required
For purchases $50,000 or more **TEC. 44.031**	Sealed bids or competitive proposals required. This includes either district bid or affiliated CISD purchasing cooperative contract	Yes. Provide additional information on requisition	Approved District Vendor	YES. Note Board approval date on requisition. See CH(Local) for exception purchases $50,000 or more	Yes Required
Purchases with Federal Grant Funds					

Micro-Purchase Threshold: For purchases $0.01-$10,000 **EDGAR 200.320(a)**	Required 3 quotes from approved vendor unless RFP was Edgar compliant and awarded to specific vendor or TEA has provided TEA Request for Noncompetitive Procurement (Sole-Source) Approval or if the purchase is for allowable registration to a conference and training classes and travel trips for both students and or staff	Yes. Provide additional information on requisition	Approved District Vendor	NO	Not Required
Small Purchase Threshold: For purchases $10,001-$249,999 **EDGAR 200.320(b)**	Required 3 quotes from approved vendor unless RFP was Edgar compliant and awarded to specific vendor or TEA has provided	Yes. Provide additional information on requisition	Approved District Vendor	YES. Note Board approval date on requisition.	Not Required

	TEA Request for Noncompetitive Procurement (Sole-Source) Approval or if the purchase is for allowable registration to a conference and or training classes and travel trips for both students and or staff				
Procurement by Sealed Proposal: For any purchase $250,000 or greater **EDGAR 200.320(b)** **Post Cost Analysis must be completed if only one bid response is received.**	Sealed bids or competitive proposals	Cost or price analysis is required	Awarded vendor that will provide best value to the district	YES. Note Board approval date on requisition.	YES required. Any **<u>one</u>** purchase $250,000 and above

Purchase with Food Service Funds (240 and 242) Must Follow TDA Guidelines					
Micro-Purchase Threshold: For purchases $0.01-$10,000 ****Updated as of February 2025 per Arm 17a documentation.**	Required 3 quotes from approved vendors unless RFP was TDA compliant and awarded to specific vendor or TDA has provided TDA Approval for Noncompetitive Procurement (Sole-Source)	Yes. Provide additional information on requisition	Approved District Vendor	NO	Not Required
Small Purchase Threshold: For purchases $10,001 to $49,999.99 ****Updated as of February 2025 per Arm 17a documentation.**	Required 3 quotes from approved vendors unless RFP was TDA compliant and awarded to specific vendor or TDA has provided TDA Approval for Noncompetitive Procurement (Sole-Source)	Yes. Provide additional information on requisition	Approved District Vendor	NO	Not Required
Formal Procurement Threshold:	Sealed bids or competitive	Cost or price analysis is required prior	Awarded vendor with best value to the district	YES. Note Board approval	Yes Required.

For purchases $50,000 or greater	proposals that is TDA/USDA compliant. Or TDA has provided TDA Approval for Noncompetitive Procurement (Sole-Source)	to advertisement of bid		date on requisition.	

Purchasing and Acquisition CH(Local):

The Board delegates to the Superintendent the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services that costs $50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.

The Superintendent shall not be required to obtain Board approval for the following types of budgeted purchases, regardless of cost, but shall subsequently report them to the Board:

1. A purchase made pursuant to a Board-approved interlocal contract, in accordance with law;
2. A purchase made through a cooperative purchasing program or state purchasing program that satisfies the District's obligation
for competitive purchasing [see CH(LEGAL) or CBB(LEGAL), as appropriate];
3. A continuing or periodic purchase under a Board-approved bid or contract;
4. Any purchase for produce or fuel; or
5. Any professional contracted service for which the contracted individual is employed in lieu of an approved budgeted position.

****Exceptions for 3 quote requirement are below: ****

- TEA or TDA Approved Request for Noncompetitive Procurement
- Allowable Registration for Conference/Workshops Fees
- Allowable Field trips
- Allowable Travel for staff and students
- Allowable Membership fees

Contracting with Small/Minority Businesses- 2 CFR Part 200.321

A school district must take all necessary affirmative steps to assure that minority business, women's business enterprises and labor surplus area firms are used when possible.

Procurement of Recovered Materials- 2 CFR Part 200.322

For purchases that exceed $10,000 governed by section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, items must contain the highest percentage of recovered materials practicable. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Cost and Price Analysis- 2 CFR Part 200.323

The Non-Federal entity must perform a cost or price analysis in connection with every procurement action more than the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.

The Non-Federal entity must negotiate profit as a separate element of the price for each contract in which there is no price competition and, in all cases, where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the non-Federal entity under Subpart E—Cost Principles of this part. The non-Federal entity may reference its own cost principles that comply with the Federal cost principles.

The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

Price Analysis is required during the evaluation of bids/proposals submitted by multiple vendors where competition exists, and a price was submitted. (a normal part of a standard, formal procurement process used by Texas School Districts called a Tabulation Sheet.)

Federal Awarding Agency or Pass-through Entity Review- 2 CFR Part 200.324

The District must be prepared to provide documentation to show an item or service specified is the one being proposed. This includes the solicitation documents independent cost estimates (as applicable), or the District may select to self-certify items in the procurement system.

Bonding Requirements- 2 CFR Part 200.325

Bonding requirements are identified only for construction or facility improvement contracts that exceeds the Simplified Acquisition Threshold. The minimum bonding requirements are below:

- Bid Guarantee to be equivalent to 5% of the bid price
- Performance bond to be 100% of the contract price
- Payment bond to be 100% of the contract price

Contract Provisions- 2 CFR Part 200.326

For a bid/proposal to be EDGAR compliant, it will include the below:

- Breach of Contract Language
- Termination for cause
- Equal Employment Opportunity
- Contract work hours and Safety Standards Act
- Rights to inventions
- Clean Air Act
- Debarment and Suspension
- Byrd Anti-Lobbying
- Record Retention
- Energy Policy & Conservation Act
- Buy America Provisions
- Certification of Applicability to Sub-contractors

Time and Effort/Job Description- 2 CFR Part 200.430(i)

- Exempt staff

- Employment agreement, contract, or reasonable assurance, as appropriate
- Job description signed by the employee with language similar to: *Funded by Title I, Part A with the primary purpose of supporting grant activities aimed at improving academic achievement for students struggling to meet state standards.* In addition, the job description shall include the funding source (fund code).
- *Supplemental duties, if any, shall be supported by a* Supplemental Duties Job Description/Pay Notice
- Absence records, if any
- Time and Effort documentation, as appropriate (Semi-Annual Certification, Periodic Time and Effort, or the Substitute System for Time and Effort)

- Non-Exempt staff
  - Employment agreement, contract, or reasonable assurance, as appropriate
  - Job description signed by the employee with language similar to: *Funded by Title I, Part A with the primary purpose of supporting grant activities aimed at improving academic achievement for students struggling to meet state standards.* In addition, the job description shall include the funding source (fund code).
  - Absence records, if any
  - Time and Effort documentation, as appropriate (Semi-Annual Certification, Periodic Time and Effort, or the Substitute System for Time and Effort)
  - Timekeeping records (actual work hours per workweek) in accordance with the FLSA and the district's Timekeeping Procedures.

Budgeting of grant funded staff

The roster of grant funded staff shall be the basis for budgeting of grant funded staff. The percentage of time in each funding source shall be utilized by the Grant Manager in coordination with Human Resource Department to create and enter the salary portion of the grant budget. The percentages shall also be utilized by the payroll department to enter the payroll distribution account code(s).

In addition, the Grant Manager and Accounting Coordinator shall ensure that the Grant Personnel Schedule of the grant application matches the budget and payroll account code(s). For example, if the Grant Personnel Schedule for Title I, Part A includes a position of a "008 – Counselor (6119)", the budget and payroll account code distribution shall be entered in a 6119-object code.

The Grant Management, Human Resources and Finance Department shall work collaboratively to adjust the budget and payroll account code distributions of grant funded staff if the time and

effort documentation consistently reflects that the percentage(s) across the funding source(s) is not a true reflection of the normal work schedule.

Time and Effort Documentation

District staff funded wholly or partially with federal grant funds shall comply with federal guidelines related to time and effort. The grant funded staff, their immediate supervisors, grants management, human resources, and finance department shall be aware of the federal guidelines related to time and effort documentation. On at least an annual basis, all impacted staff shall be trained by the Grants Manager and/or attend appropriate training from an outside source.

The district shall collect and monitor time and effort documentation for district employees only. **Time and effort documentation do not apply to Independent Contractors.**

The district shall comply with all federal time and effort documentation guidelines. The following requirements shall apply to all district staff funded wholly or partially from federal grant funds, including staff funded through non-federal grant funds as part of a cost sharing or matching requirement.

Time and effort requirements for staff funded 100% from one grant (or working 100% of their time in a single cost objective)

The staff funded 100% from one grant source do not have to maintain periodic time and effort records. However, all employees must certify in writing, at least semi-annually, that they worked solely on the program for the period covered by the certification. The employee and his/her immediate supervisor must sign the Semi-Annual Certification Form (sample in Exhibit Section).

The timeline for semi-annual certifications shall cover a 6-month period. The 6-month period shall be determined per academic semester to coincide with teaching assignment each semester. The immediate supervisor shall submit all signed semi-annual certifications to the Grant Manager as noted below:

1. 1st Certification – due 1 week after the **end** of the 6-month period (July 1st – January 31st)
2. 2nd Certification –due 1 week after the **end** of the 6-month period* - (February 1st – June 30th)

*The 2nd semester certification for 10-month employees shall be due on the last working day of the school year. Submission of the required certification shall be part of a campus or department staff member's check out procedures.

The Grant Manager review shall consist of the following:

1. A review of the certification forms to ensure that every staff member and supervisor has certified that their schedule is 100% grant related
2. A test sampling of staff assignments, i.e. master schedule, duty schedule, etc. to verify the schedule is 100% grant related

The Grant Manager shall collect and review all Semi-Annual Certification Forms. Any certifications that reflect a percentage other than 100% shall be forwarded to the finance department for adjustment of the grant payroll expenditures for the certification period. NOTE: Steps should also be taken to ensure that the staff member's work schedule is adjusted to 100% grant related, or is changed from the semi-annual certification method to time and effort reporting. The Grant Manager shall file the certifications for audit purposes.

The Accounting Coordinator shall prepare a journal ledger entry to correct the account distribution code(s) as appropriate. The Accounting Coordinator shall post the entry to the finance general ledger.

Time and effort requirements for staff split funded (funded from more than one (1) cost objective and/or grant programs)

Time and effort apply to employees who do one of the following:

2. Do not work 100% of their time in a single grant program
3. Work under multiple grant programs
4. Work under multiple cost objectives

These employees are required to maintain a Periodic Activity Report or to account for their time under a substitute system. The district will apply annually to Texas Education Agency to use the Substitute Time and Effort System. **Such reports must reflect an *after-the-fact* distribution of 100 percent of the *actual* time spent on each activity and must be signed by the employee and their immediate supervisor.** Charges to payroll must be adjusted to coincide with preparation and submittal of the interim expenditure report required for TEA discretionary grants.

Grant-funded staff under this category shall complete a Time and Effort Worksheet (sample in Exhibit Section) to include the date, grant source, percentage worked in the grant source per day and the summary for the month (or pay cycle). The staff member and his/her immediate supervisor shall sign the time and effort report. The timeline for time and effort reports shall be once per month to coincide with the monthly payroll cycles as noted below:

5. Monthly payroll [20th of the month] – Time & Effort reports are due by the 10th for the prior month.

The immediate supervisor shall submit all signed time and effort reports to the Grant Manager.

The Grant Manager review shall consist of the following work flow:

1. A review of the time and effort reports to compare the summary percentage of grant-related work per funding source to the budgeted percentage utilized to charge the monthly (or semi-monthly) payroll charges
2. A test sampling of staff assignments, i.e. master schedule, duty schedule, etc. to verify the percentage of grant-related work per funding source
3. If the time and effort report reflect the same percentage, the report may be filed for audit purposes
4. If the time and effort report reflect a different percentage, the report shall be reconciled to reflect the correct payroll charges by grant funding source and forward the reconciliation to the finance department for adjustment of the payroll charges on the general ledger.

The Accounting Coordinator shall prepare a journal entry to reclassify the expenditures as noted on the reconciliation of the time and effort report(s). According to federal regulations, the final amount charged to each grant award must be accurate, allowable, and properly allocated.

The Accounting Coordinator shall post all variances greater than 10% to the general ledger on a monthly basis; otherwise, the variances shall be posted prior to the final expenditure report.

NOTE. The finance department shall use caution to avoid excess drawdown of grant funds due to unallowable payroll costs if timely adjustments to the general ledger are not posted prior to the drawdown of funds.

Time and Effort Substitute System

The US Department of Education (USDE) and the Texas Education Agency (TEA) have authorized the use of a substitute system for time and effort.

The district has opted to use the Time and Effort Substitute System at this time.

Standards of Conduct

A. Ethics

1. The District subscribes to the "Code of Ethics and Standard Practices for Texas Educators," (Board Policy) which establishes proper conduct for District staff members. Principle I, Professional Ethic Conduct, clearly applies to those individuals engaged in the purchasing process. This principle includes the following standards.

    a. The educator shall not intentionally misrepresent official policies of the school District or educational organization and shall clearly distinguish those views from his personal attitudes and opinions.
    b. The educator shall honestly account for all funds committed to his/her charge and shall conduct his/her financial business with integrity.
    c. The educator shall not use institutional or professional privileges for personal or partisan advantage.
    d. The educator shall not accept gratuities, gifts, or favors that impair or appear to impair professional judgement.
    e. The educator shall not offer any favor, services, or thing of value to obtain special advantage.
    f. The educator shall not falsify records, or direct, or coerce others to do so.

2. All District staff members are public servants and therefore subject to Title VIII of the Penal code, regarding offenses against public administration, including bribery and corrupt influence (Chapter 36), perjury and other falsification (Chapter 37), obstructing governmental operations (Chapter 38), and abuse of office (Chapter 39). All District staff members shall perform their duties in conformity with District policy, ethical standards for professional educators, and State and Federal law. Penal Code 1.07(421), Title VIII.

Purchasing Department Internal Code of Ethics

1. Avoid the intent and appearance of unethical or compromising practice in relationships, actions and communications.
2. Demonstrate loyalty to your employer by diligently following the lawful instructions of your employer, using reasonable care and only authority granted.
3. Refrain from any private business or professional activity that would create a conflict between personal interests and those of your employer.
4. Refrain from soliciting or accepting money, loans, credits, discounts, gifts, entertainment, favors or services from present or potential suppliers.
5. Handle confidential or proprietary information with due care and proper consideration of ethical and legal ramifications and governmental regulations.
6. Promote positive supplier relationships through courtesy and impartiality.
7. Know and obey the letter and spirit of laws governing the purchasing function and remain alert to the legal ramifications of purchasing decisions.
8. Ensure that all segments of society have the opportunity to participate in district contracts.

9. Discourage purchasing involvement in employer-sponsored programs of personal purchases, which are not business related.
10. Enhance the stature of the purchasing professional by improving your technical knowledge and adhering to the highest ethical standards.

B. Conflicts of Interest

1. School district employees are limited in the types of employment in which they may be involved outside of normal school activities.

    a. An employee shall not accept or solicit any gift, favor, service, or other benefit that could be construed to influence the employee's discharge of assigned duties and responsibilities.
    b. An employee shall not have a personal financial interest, business interest, or any other obligation that in any way creates a substantial conflict with the proper discharge of assigned duties and responsibilities or that creates a conflict with the best interest of the District.
    c. Each employee shall disclose, to the best of his or her knowledge, in writing to the Superintendent or designee any financial or ownership interest in any business or other purchase arrangement of the District.

    d. An employee who believes he or she has or may have a conflict of interest shall disclose the interest to the Superintendent or designee, who shall take whatever action is necessary, if any, to ensure that the District's best interests are protected. (Board Policy, DBD Local)

Contracts

A. Contracts/Common Law

1. A District Purchase Order (PO) is a legal document and first official offer issued by the Purchasing Department indicating types, quantities, and agreed prices for products or services. It is used to control the purchasing of products and or services from external suppliers on the District's behalf. Purchase Orders provide a uniform way for the District to make offers to vendors with all terms and conditions in writing. It is imperative for end-users to promptly check the delivery/packing slip with the processed purchase order. If the vendor has altered the terms of the Purchase Order to the point where the recipient is dissatisfied,

then a breach of the contract has occurred. In such a situation the Purchasing Department should be notified at once.

2. Contracted services with grant funding follow the same guidelines as all other contracted services but also must comply with the NOGA and Edgar 2 CFR Part 200.

B. Contract Signatories

1. Contracts with the District must be signed by the Superintendent or his designee per the following.

    a. The Superintendent of Schools may sign any authorized and lawful contract on behalf of the Board of Trustees.
    b. The Chief Financial Officer may sign any authorized and lawful contract on behalf of the Board of Trustees in the absence of the Superintendent.
    c. The Executive Director of Finance is authorized to sign all contracts for the purchase of goods and services in the absence of the Superintendent and Chief Financial Officer.
    d. The budget authority granted to a Principal or Director in no way authorizes them to execute/sign contracts in the name of the District.

C. Lease Rental Contracts

1. Any contracts for rental, lease, lease purchase, or any other provisions that will extend past the fiscal year must:

    a. Have cancellation provisions, and must be renewed by the issuance of a new Purchase Order for each fiscal year, (Attorney General of Texas Opinion No. M-950 dated September 14, 1971)
    b. Be approved by the Director of Purchasing.

2. CISD utilizes Canon to lease copiers for the District. The standard for leased copiers is below. All leased copiers that fall under the standard, are paid for by central administration. Any leased copiers outside of the standard must be paid for by the campus/department location that is requesting an additional machine. All requisitions are entered and processed by the Purchasing Department for the leased copier machines. The copier allocation method is:

    a. Elementary to 9th grade receives 2 leased copy machines
    b. High School level receives 4 leased copy machines

D. Consultants/Independent Contractor Agreement and Instructions

IMPORTANT: The Contract Review Form (and W-9) must be completed and submitted to the Finance Department, along with the actual contract, and approved **PRIOR** to any arrangements (verbal or otherwise) being made with the independent contractor. A copy of the Contract Review Form can be found on the Purchasing Portal of the CISD website: within the "Purchasing Forms" folder
https://www.crowleyisdtx.org/departments/purchasing

1. A consultant is an independent contractor, not an employee, that offers services to the public. A consultant is paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas beyond the expertise of the employing entity's employees.

2. Consultants hired must be an approved vendor with the school district. A requisition must be entered by the requesting District end-user and approved by the Purchasing Department prior to any work being completed by the consultant. (Please note that Edgar rules apply to all purchases made with federal funds.)

3. Complete the Contract Review Form to include:
   a. Services Provided
   b. Dollar value of services performed
   c. Contract period
   d. Type of Funding source
   e. Budget Line Code
   f. Department Head/Administrator Signature
   g. Signed by all parties

4. If the contractor will be in contact with students, the contract review form and contract must be submitted to the Employee Services Department for a background check.

5. Employee Services will submit the completed form to the Finance Department to the attention of the Chief Financial Officer or the Executive Director of Finance.

6. Once the Chief Financial Officer or the Executive Director of Finance has reviewed and signed off, the contractor agreement will be returned to the requested department.

7. The district end-user will then move forward with entering a requisition for the intended vendor and attach the signed off contractor agreement.

If the contracted service you need does not allow for the use of a purchase order (e.g. Officials), please complete the Contract Review Form and fill in the "Purchase Order #" section at the top right with an "N/A". If you are unsure whether a purchase order is required, please contact the Director of Purchasing to inquire. Please complete the contract review form located on the Purchasing portal within the "Forms" folder. The link is http://www.crowleyisdtx.org/Domain/111

Purchasing Principles

A. Requisitions

1. Requisitions shall be entered in Skyward to a vendor by the District end-user and released for approval. Once the requisition has been released for approval, the requisition will first go to the Purchasing Specialist and then to the Budget owner for approval. Once the budget owner approves the requisition, the request will go to the Director of Purchasing for the final approval before it is batched to complete the purchasing process.

2. All Costco, Kroger and Sam's Club requisitions utilizing funds other than activity fund 461, must be accompanied by an agenda, flyer, or announcement. Always list on each requisition, who, what, when, where and why. This assists the Purchasing department to process your orders within a timely manner. The maximum amount per Costco and Sam's Club order is $300.00, unless prior approval is given from the Director of Purchasing.
3. All fields of the requisition will need to be completed. Please make sure to notate the purchasing mechanism on the requisition and quote number prior to releasing for approval.

4. All requisitions will need a quote attached from the vendor. There are some exceptions such as Costco, Kroger and Sam's Club, blanket orders and E-commerce vendors. **Orders must not be deliberately split to avoid the necessity for multiple quotes or board approval if $50,000 or more. This is a violation of State law.**

5. Approval Authority – All requisitions must be approved by the designated budget owner prior to being approved by the Purchasing Department. In the event a

budget owner is absent, he/she may designate approval authority to another person(s). The budget authority granted to a principal or Director in no way authorizes them to execute contracts or make purchases in the name of the District.

B. E-commerce Requisitions

1. All E-commerce purchase orders will be emailed directly to those vendors from the Purchasing Department upon completion of the batch run.

C. E-commerce Vendors

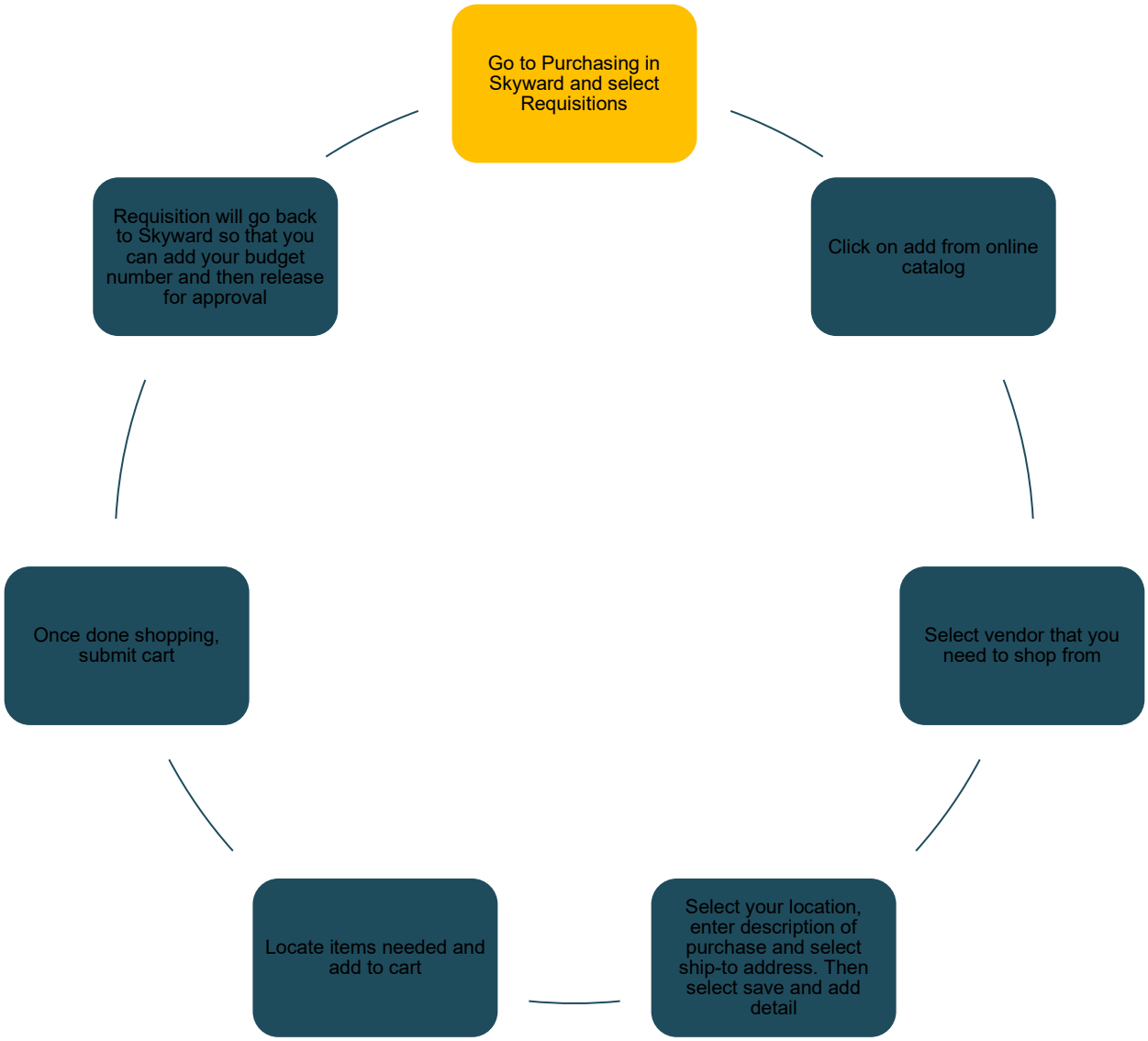
Currently, Crowley ISD has a total of 24 vendors that are E-commerce vendors, and they are below:

1. Staples
2. Office Depot
3. NASCO
4. Lakeshore
5. Quill
6. Grainger
7. CDW-G
8. Amazon
9. The Home Depot Pro
10. Best Buy
11. School Health
12. Martin's Office Supply
13. Really Good Stuff
14. B&H Photo
15. Lowe's Pro
16. School Specialty
17. Dream Ranch Office Supplies
18. Kaplan
19. Office Wise
20. Discount School Supply
21. Barnes & Noble
22. Challenge Office Products
23. Liberty Office Products
24. Michael's Pro

D. E-commerce Vendor Purchase Orders

1. Once E-commerce orders are fully processed, the Purchasing Department will submit to that vendor, electronically, the purchase order information. The District end-users do not need to email the processed E-commerce order to the vendor. If the District end-user emails an E-commerce processed purchase order, it could lead to duplication of the order.

Requisition Flow Chart for Ecommerce Orders



Purchase Orders

A. Authorization

1. All authorized purchases must be initiated via the issuance of a Crowley ISD purchase order. Anyone creating or authorizing such a commitment prior to securing a purchase order number will be subject to disciplinary action up to and including being held personally liable for payment of such agreement and/or being liable to prosecution under the Texas Penal Code Chapter 39 Abuse of office, Section 39.01 and/or termination.

B. General Purchase Order Procedures

1. It is important that your name, the school's name, and the PO number are on the invoice that vendors send to Crowley ISD Accounts Payable Department to process. **Please do not make up PO numbers to expedite the ordering process.**

2. Purchase Orders are not to be modified with the vendor or by schools or departments. If it becomes necessary to change the terms of a PO, the school or department must first advise the Purchasing Department. If an agreement to revise the price or modify the terms of the PO cannot be met, the end-user will need to request to cancel the current processed purchase order with the Accounts Payable department and enter a new requisition using the updated approved vendor quote. Purchase Orders should not be overspent. A**n exception of up to 10% of the total value of PO may be allowed for shipping, handling, freight, etc.**

3. Purchase Orders should mirror the vendor's quote. On each requisition that is entered, the end-user must list the who, what, when, where and why in a line item description. If you need to purchase additional items not listed, a separate purchase order is needed to show additional approval.

4. **Once a Purchase Order is issued, the same PO number cannot be used for reorders**. Where merchandise has been returned or damaged and a reorder of replacement merchandise is desired, a new purchase requisition must be submitted.

5. In the event it is necessary to cancel a Purchase Order, the secretary must advise the Accounts Payable Department via email. In that email, the end-user must list the purchase order number, along with a justification for canceling the purchase

order. The email address is accounts.payable@crowley.k12.tx.us. The Accounts Payable Department will liquidate the encumbrance and then provide that end-user confirmation via email. The department/campus placing the order should notify the vendor via email of the cancelation order request. The department/campus should also obtain confirmation from the vendor of receipt of the cancellation request.

6. The Purchasing Department will:
   a. Review for compliance with bid laws, statutes, and regulations
   b. Verify accuracy of account coding.
   c. Provide final approval/authorization.

7. When the order arrives, the requestor will need to "receive" the PO online in Skyward and notify the Accounts Payable Department when completed.

C. Not to Exceed Purchase Orders

1. *Not to Exceed Purchase Orders* are for single use and are assigned an estimated dollar value for which the requestor is authorized to spend up to that amount. Any unused and remaining funds will be released back to the appropriate budget upon completion and closing of the Purchase Order.

2. Costco, Kroger, Sam's Club orders are not to exceed $300 unless the Director of Purchasing has provided approval prior to the purchase.

D. Open Purchase Orders

1. Open purchase orders are only established with approved vendors. Invoices on open Purchase Orders are to be attached to Skyward as each purchase is complete and receiving has been done. Once the District end-user attaches the invoice and receiving has been completed, the end-user must email Accounts Payable the purchase order number and the date received at: accounts.payable@crowley.k12.tx.us..

2. All open purchase orders are closed prior to budget year-end budget. If charge tickets/receipts are not received by close of year and the goods or services have been received, they will then need to be paid by activity/campus funds, as they will be considered prior year purchases and funds will NOT be available to pay them.

3. Please monitor your balance on all open purchase orders. The responsibility of not overspend the purchase order resides with the originator of the open purchase order. Therefore, budget managers should monitor the payment history in Skyward and reconcile to their own records.

4. Open purchase orders to retailers: charge slips/receipts/invoices must be processed when received. Please do not wait until PO funds are depleted/spent. This can lead to past due payments to vendors, resulting in finance charges and late fees. Any finance charges and/or late fees will be paid by the originator of the PO. Receipts must be detailed, listing items purchased, and PO number on all receipt/charge slips.

5. Once encumbered funds are depleted/spent, a new requisition/PO is required before further purchases can be made.

Requisition Flow Chart for Manuel Orders



E. Purchase Order Procedure Checklist

1. Purchase Order (payment to follow purchase)
   a. Obtain quote(s) from prospective vendors
   b. Create requisition in Skyward
   c. **Attach support documentation (quotes, registration paperwork, agenda, MapQuest information, flyers)**.
   d. **Notate a justification for the purchase. Include who, what, when, why and where. Failure to comply may delay the process of your order.**
   e. Submit
   f. After purchase order has been approved, end-user will email a copy of the processed purchase order to the vendor unless it is an E-commerce vendor. Please note that Crowley ISD Purchasing Department is in the transition process of setting up vendors to where processed purchases orders can be sent directly to the vendor via Skyward once they have been successfully batched.
   g. "Receive" the Purchase Order in Skyward after items are physically received or service is completed.

2. For FIELD TRIPS, REGISTRATIONS, and TRAVEL (**advances needed**)

   a. Create requisition. Make sure to enter the who, want, when, where and why on the requisition line item. Failure to do so will delay the process of your order.
   b. **Attach support documentation (quotes, registration paperwork, agenda, MapQuest information, flyers).**
   c. Submit requisition in Skyward.
   d. Once purchase order has been fully processed, "Receive" the line item(s) to be **advanced**.
   e. **Contact Accounts Payable** office to notify them of the PO and receiving has been completed. You may either call or email Accounts Payable. Email is accounts.payable@crowley.k12.tx.us and Phone number is 817-297-5206.
   f. **DO NOT** submit a Check Request. Check requests are for after the fact purchases ONLY.
   g. A check will then be created and processed by the Accounts Payable Department. Check runs are completed on Wednesday of each week. Checks are then either mailed or placed at the front desk for staff or vendor pick on Thursday of each week.

3. Travel – Employee as well as Student travel – Requisition must be created prior to travel and must go through the approval process. Each requisition must have who, what, when, where and why on a line item. This ensures there will be no delay in

processing the checks. Please preview Travel Guidelines section for further information.

4. Student Travel- Students who participate in school-sponsored trips shall be required to use transportation provided by the district to and from the event, except as otherwise permitted by administrative regulations.

   Below student travel Board Policy: ***FMG (Local)***

   The Board shall permit students to take overnight in-state, out-of-state, out-of-country, school sponsored trips with prior approval from the appropriate budget owner, with knowledge and concurrence of the Superintendent or designee for the following:
   a. Instructional purposes (field trips and excursions)
   b. School sponsored activities; and
   c. UIL (University Interscholastic League) competitions

*** The Superintendent or designee shall develop guidelines for students who are traveling for school sponsored activities. The Board shall be informed of international trips. ***

Check Requests

A check request is utilized for "after the fact purchases" only. Within the check-request, the end-user must note the reason a Purchase Order was not used. Not being detailed may delay the process of your check request being approved. **Note- Please do not circumvent the purchasing process.**

Internal Procedures

A. Attachment Reminders

Before entering a requisition, the district end-user must contact the vendor(s) for the quote(s) that are needed. The end-user will then enter the requisition according to the approved vendor quote. All quotes must be itemized. The requisition must mirror the vendor's quote. Each requisition should have the proper documentation attached along with utilizing the correct budget code before the end-user releases the requisition for approval. The end-user shall include on the requisition a justification for the purchase.

Failure to provide a clear justification for the purchase may delay the requisition approval status. Exceptions for quote attachments are blanket orders and E-commerce orders.

B. 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. For vendors to request an open records request, the vendor must click on https://www.crowleyisdtx.org/our-district/contact-us/open-records-request to complete the process.

C. Sales Taxes

1. Crowley Independent School District is exempt from the payment of State sales taxes as it is a political subdivision of the State of Texas.

   EXCEPTION: If an item is purchased using 199 or 461 funds with the intent of becoming the property of an employee or student, then it is a TAXABLE item. Invoices provided to Accounts Payable from the vendors MUST include appropriate State sales tax.

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

3. When requesting a quote from a vendor, the school or department should indicate to the vendor the district's tax-exempt status and should not be charged tax. TAX EXEMPT FORMS ARE AVAILABLE under "Purchasing Forms" folder located on the Purchasing portal for CISD. https://www.crowleyisdtx.org/departments/purchasing

D. Quotations

1. The term quote is used to secure pricing information from a vendor for goods and or services.

   a. Quotes that will be utilized for purchases must come from approved vendors and have a valid date when utilizing funds other than 461. Should you submit

a requisition with a quote that has expired, the requisition will be rejected, and the end-user will need to request an updated quote from the approved vendor.

b. If you are utilizing Federal funds you must follow EDGAR guidelines by requesting a total of 3 quotes from different vendors. Exceptions are conferences, workshops and field trip fees. Purchasing spend threshold information can be found on the Purchasing Portal on the CISD website. Vendor selected must be an approved vendor.

E. Delivery and Receipt of Orders

1. All orders should be delivered to the ordering location listed on the purchase order.
2. Do not allow vendors to deliver goods to your campus if the purchase order states otherwise. If an attempt is made to deliver to your campus and it is not your purchase, please contact the Finance Department immediately.
3. No changes may be made to orders without approval from the Finance Department.
4. Returning orders for incorrect or damaged items.
   a. If items were delivered by vendor, contact that vendor directly for pickup instructions.

Special Procedures

A. **Purchase of Computer Hardware/Software**

If you plan to purchase any technology related items such as computers, laptops or any related items, please contact the Technology Department to verify compatibility and usage prior to placing the order.

B. Purchase of Food/Beverages

1. **Federal Funds**
   a. When utilizing Federal funds EDGAR rules must apply. The purchase of snacks and beverages must follow the specific grant guidelines per the NOGA.

2. **461 Activity Fund**
   a. Rule of thumb, funds raised by students deposited into fund 461, should be used for student activities only.

b. However, funds raised by staff can be used for appropriate purchases (professional development, staff meetings, teacher appreciation, etc. food purchases).
c. All candy purchases must be purchased with fund 461 and not 199

3. **General Funds**
The district strongly encourages adherence to the following TEA guidelines regarding utilization of fund 199 for the purchase of food and beverages for employees.

a. Allowable from Fund 199:
    i. Light/working lunch during an all-day meeting or training session.
        - There must be at least a **six-hour meeting**.
        - It must be **documented** that it was **impractical** for participants to obtain lunch on their own.
        - Must maintain an **agenda including the lunch period and attach it to each requisition**.
        - Only a **nominal amount** of funds may be used per participant.
    ii. Nutritional snacks for students in extended day.
    iii. Nutritional snacks for children in daycare while parents are participating in grant activities.
    iv. Food necessary to conduct nutrition education programs for parents.
    v. Parent involvement activities where refreshments are necessary to encourage participation/attendance by parents.
b. Unallowable from Fund 199:
    i. Full meals are not allowed. This includes breakfast, lunch and/or dinner.
    ii. Expenditures must be reasonable, necessary, and an integral part of the instructional program.
    iii. No other food costs, including beverages and other refreshments, for breaks or snacks, are permitted.

Catering requests with Sodexo will go through CaterTracs, the catering online program. Please see Crowley ISD website for additional information.

SECTION 4

Accounts Payable

- Accounts Payable Guidelines
- Rented, Leased or Charter Vehicles
- Reminders

Accounts Payable Guidelines

The principal is the campus-based budget manager and is responsible for all purchases. Original signatures are required for authorization. No signature stamps will be accepted.

Checks are printed every Wednesday afternoon and will be released for pickup Thursday morning after 8:30 am. You will need to arrange with Accounts Payable to hold the check for pick up.

A. Invoices

Invoices should be submitted from approved vendors only. (Vendor lists are listed on our website.) Only the Superintendent and his designee (Chief Financial Officer) are authorized to open charge accounts for CISD. All invoices should be addressed to the administration building and mailed to P. O. Box 688, Crowley, Texas 76036. Invoices that are expected to be paid with District funds should not be addressed or sent to the campuses. Merchandise charged to an individual remains the responsibility of the individual to pay. The Finance Department will be reminding the vendors of this requirement and will require documentation of the situation and a corrective action plan to pay any unauthorized bills. Within the guidelines of the NOGA and Edgar 2 CFR, Part 200, purchases from grant funds will follow the same procedures as general funds.

B. Receiving Direct Deliveries

When merchandise is shipped directly to your campus, Accounts Payable must be notified for the invoice to be considered for payment. If an invoice is sent to your campus, please attach the invoice to your PO in the Skyward system, then send an email to Accounts Payable accounts.payable@crowley.k12.tx.us as notification that there is an attachment to your PO.

C. Open Purchase Orders

1. All open purchase orders are closed prior to budget year-end. If charge tickets/receipts are not received by close of year and the goods or services have been received, they will then need to be paid by activity/campus funds, as they will be considered prior year purchases and funds will NOT be available to pay them.

2. Please monitor your balance on all open purchase orders. The responsibility to not overspend the purchase order resides with the ordering campus/department. Therefore, budget managers should monitor the payment history in Skyward and reconcile it to their own records.

3. Purchase orders to employees are done for certain expenditures, for example, travel.

4. Open purchase orders to retailers: charge slips/receipts/invoices must be processed as used. Please do not wait until funds are depleted/spent. This makes for past due 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, and PO number on all receipt/charge slips.

5. Once encumbered funds are depleted/spent, a new requisition/PO is required before further purchases can be made.

D. Consultants or Contracted Services (See also Purchasing section)

1. Consultants are professional service providers who provide their services over an extended period. They are not employees of the district but are professionals in business to provide services and are procured for a specific purpose. Examples of consultants are:

   Architects, engineers, auditors, attorneys, etc. By Board Policy CH (Local) all consulting contracts must be approved by the Superintendent or his designee. Currently all consulting/independent contractor contracts must be approved by the Chief Financial Officer.

2. Other Contracted Services consist of an agreement with an individual to provide specific services on a periodic basis within the IRS guidelines for such services. Typically, in the public-school setting, contracted services would be used for athletic officials, off duty police for security personnel, and other such professionals. Such contracted personnel would need to submit an approved Professional Services Contract, and a W-9 form to Accounts Payable. No income tax will be withheld from these payments and a 1099 will be issued at the end of the calendar year.

3. Consultants are not paid in advance.

E. Registration

1. Registration should be paid by a purchase order to the vendor. No payments are made to employees for reimbursement of registration without prior approval of the Chief Financial Officer. Registration can be paid on a travel request form only with prior approval and only if the vendor does not accept purchase orders. If, by

exception, registration fees are paid to the traveler, all responsibility for payment of those fees resides with the traveler.

2. When doing your requisition/Purchase Order for registration, state date of conference, names of attendees, and location in the body of your requisition.

3. Attachment should include a copy of each person's registration.
4. No registration can be processed without registration forms.

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

F. Mileage Reimbursement

* See Section 5 Travel Guidelines for out of District travel.

G. Subscriptions

Attach a copy of the subscription/renewal as an attachment to the Purchase Order.

H. Returned Merchandise

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

I. Student Travel/Meals Advance

Advance funding is available for student trips. A PO should be used and “received” to obtain an advancement of cash. Please be sure to attach a copy of the team roster or list of students attending the event. The names of any coaches or sponsors attending should also be included. The request should also include bus driver’s lodging and meals. Receipts are required upon return.

If cash was not advanced, please attach receipts to the PO and “receive” the PO no later than five (5) days after the event. Upon returning the documentation, the “actual expenses” column should be accurately totaled and reconciled to the sum of the money returned.

J. Field Trips

A PO should be used instead of an advance check. Please include the date of the trip, destination and the group that will be attending. A field trip approval form identifying the purposes of the trip must also be provided. While being aware of the Accounts Payable payment calendar, please indicate clearly the date the check is required. Receipts are required no later than five (5) days following the trip.

K. "Online" Check Requests (Reimbursement)

There are a few instances where small purchases are made by District employees. As with all purchases, they require the approval of the campus/department budget manager prior to purchasing items. Check requests must adhere to the same guidelines as purchase orders with respect to the utilization of approved vendors. Additionally, the purchases must be within the authorized budget of the campus/department. Lastly, Purchase Orders are the primary instrument for the purchase of goods/services. There will be no reimbursement for sales tax. The receipt must be attached, and the finance department will require a note from the Principal/Director stating that he/she is aware that a Purchase order was not used and the reason being.

Please note that all check requests expected to be paid in the weekly Wednesday check run, must be submitted by 4 p.m. on Monday preceding the Wednesday check run, or the check request will be processed the following week.

L. Advance Check Requests

Infrequently, primarily for field trip events or lodging, a vendor may not accept purchase orders. In these rare instances, a PO is still required and replaces the need for an Advance Check Request. The PO will need to be "received" online, the campus/department will notify the Accounts Payable office, and the check will be issued BEFORE the travel takes place.

M. Competitive Food, TX Public School Nutrition Policy

Elementary and Intermediate Schools:

Competitive Foods: All food and beverages that are not provided by school food service are not allowed to be provided to students any time anywhere on school premises until after the end of the last scheduled class. All food, beverages and snack items must comply with the nutrition standards and portion size restrictions in the policy.

Foods of Minimal Nutritional Value (FMNV) and all forms of candy: Not allowed to be provided to students any time anywhere on school premises by anyone (including guest speakers) until the end of the last scheduled class. (FMNV's include any carbonated beverage, soda water, water ices, chewing gum, and certain candies.)

Middle Schools:

Competitive Foods: All food and beverages that are not provided by school food service are not allowed on school premises from **30 minutes before to 30 minutes after meal periods**. All food, beverages and snack items must comply with the nutrition standards and portion size restrictions in the policy.

Foods of Minimal Nutritional Value (FMNV) and all forms of candy: Not allowed to be provided to students any time anywhere on school premises by anyone (including guest speakers) until the end of the last scheduled class. (FMNV's include any carbonated beverage, soda water, water ices, chewing gum, and certain candies.)

High Schools:

Competitive Foods: All food and beverages that are not provided by school food service are not allowed **during meal periods** where reimbursable meals are served and consumed. All food, beverages and snack items must comply with the nutrition standards and portion size restrictions in the policy.

Foods of Minimal Nutritional Value (FMNV) and all forms of candy: Not allowed to be provided to students any time anywhere on school premises by anyone (including guest speakers) until the end of the last scheduled class. (FMNV's include any carbonated beverage, soda water, water ices, chewing gum, and certain candies.)

Rented, Leased or Charter Vehicles

A. Guidelines

1. NO VEHICLE WILL BE RESERVED UNTIL A PURCHASE ORDER HAS BEEN ISSUED.
2. The Transportation Department will give you an estimate if you wish to use a District vehicle or school bus.
3. Make sure funds are available in the account to be charged.
4. No vehicle can be reserved without the proper documentation.
5. If a rental vehicle is to be used, contact the Finance Department Secretary for assistance.
6. No purchase order will be processed without backup.
7. Be sure to list an alternate driver.
8. It is not necessary to take out additional insurance.
9. No one other than a District employee can rent or drive vehicle.
10. No changes/cancellations can be made to a reservation without prior approval/notification.
    a. Notify Finance Department and follow up with an email to them.

b. Finance Department will then notify the appropriate people/rental agency.
c. Corrections will then be made to the purchase order.

11. Campus funding will be responsible for any changes and/or charges incurred.

B. Vendor Guidelines

1. Without a purchase order, there is no valid reservation.
2. No changes can be made to a purchase order without written authorization; this is to include date change, larger or additional vehicles, and cancellation.
3. Invoices submitted for payment must list:
   a. Purchase order number.
   b. Driver's name and school
4. All invoices must be mailed to the Finance Department. The address is listed on the purchase order.

Reminders

A. Please remember to include the 5 W's on all paperwork:
   1. Who?
   2. What?
   3. When?
   4. Where?
   5. Why?
B. Please do NOT mix Fund 199 and Fund 461 expenditures on the same PO.
C. Please send ALL invoices to the Accounts Payable office.
D. Please put the name of a new vendor in the subject line of an email request.
E. New Vendor Request – Please answer the following:
   1. Name
   2. What product/service do they provide?
   3. Are they a sole source? If yes, we need their attestation letter. If not, do we have a vendor who can supply the same product?
   4. If we have a vendor who can supply the same product, that established vendor needs to be used.
   5. Estimated annual expenditure with such vendors.
   6. What funding source, Fund 199, Fund 461, or Federal Funds?

Courier Procedures

A. PURPOSE

The primary objective of this policy is to provide guidelines for Crowley ISD PD officers as they safely collect and store Crowley ISD district funds and transfer them to Brinks.

B. PLANNING

In an effort to keep officers on their prospective campuses as much as possible, the campuses shall have their deposit(s) ready for pick based on the Patrol District number they are currently listed within. We ask that secretaries please make sure they have a backup person if they are unavailable during the time of pick up. For officer Safety, the PD officer is only allowed a five (5) minute window of wait time at the campus.

C. COLLECTION

The Officer shall record the chain of custody of all transactions. The CISD PD chain of custody form shall be completed. The Officer shall activate the AXON camera at the beginning of the courier duties and will not terminate the camera recording until the end of courier duties.

Patrol District One

9:30 AM to 11 AM Wed/Fri

- Crowley Middle School
- Meadow Creek
- Jackie Carden
- Mary Harris
- Hargrave
- Baylor

Patrol District Two

8:30 AM to 10 AM Wed/Fri

- HF Stevens
- David Walker
- Poynter
- Sycamore
- Parkway
- Admin

****HS will pick up Wed, Fri****

Patrol District Three-

2 PM to 3:30 PM Wed/Fri

- RAMS
- Bess Race
- Deer Creek
- SH Crowley
- CTE

Patrol District Four

1 PM to 2:30 PM Wed/Fri

- Summer Creek Middle School
- June Davis
- Sue Crouch
- Oakmont
- Dallas Park

CISD Officers Authorized for Pick-Ups

- North Crowley High School- Davis/Deruvo
- North Crowley Ninth Rubio
- Crowley High School-McDaniel
- Crowley Ninth/CLC-Langrum

D. DEPOSIT

Upon completion of collections the Officer will immediately go to the CISD PD and deposit all collections in the CISD PD property room. All the CISDPD chain of custody form will be completed and turned into the property room.

E. Brinks Pick UP

The Brinks Courier will be escorted to the property room on Tuesdays and Fridays. The Brinks Courier will not go into the vault and will make the exchange in the property room. The CISD PD chain of custody will be completed as well as any paperwork needed by Brinks. The Brinks Courier will then be escorted out of the CISD PD.

SECTION 5

Travel Guidelines

- District Travel Overview
- District Travel Steps
- Student Travel

District Travel Overview

All travel for seminars, conferences, meetings, etc. must have prior approval from the applicable Budget Manager and subject to overall District budget (i.e. Principals, Central Office Administrators, Directors, etc.). Funding must be available at the time of registration. This written authorization will be provided on the CISD travel authorization form accompanying the submitted requisition. (The CISD travel form must be attached to the requisition along with any additional required documents such as hotel and car rental, etc. if necessary).

Verify budget(s) being utilized have necessary funds available before submitting any travel documents for request. Documents that are not fully completed will be sent back to the respective secretary that submitted the request in order to complete documents.

Advanced planning is expected in order to maximize airfare discount requirements. Airfare is typically at its lowest price 21 days before the departure date. Ticket prices will increase again 14 days before departure and once again 7 days before departure date, therefore, it is in the District's best practice to purchase airfare as early as possible. Travel cannot be booked more than 3 months out.

Any event requiring travel that will be funded by Federal Funds must be approved by the Budget Manager responsible for that Federal program. Reimbursements will be based on the rules set by the Federal travel guidelines. All Receipts are required to be returned post travel for any district travel being paid for with federal/grant funds. That includes, food, parking, Hotel, Uber/Lyft etc.

The District strongly discourages the traveler from purchasing airfare and or make reservations and pay for hotels with their personal credit card. For travelers that book any travel arrangements personally, there will be no advances. Reimbursements will not be processed until post travel has been completely reconciled. Reconciliation for personally booked trips will take up to 60 business days to process after traveler returns and reimbursements are not guaranteed. Any reimbursements will abide by district allowable per diem. Again, personally booked travel accommodations are strongly discouraged due to the amount of time it will take to process post travel reimbursements.

If a traveler makes any unapproved modifications to district travel arrangements that result in additional charges, those additional charges will be the sole responsibility of the traveler unless authorized by the supervisor. Supervisor authorization must be in writing and emailed to travel@crowley.k12.tx.us prior to modifications being made.

If a traveler extends a stay of business for personal reasons, either before or after the trip, any additional cost will be the responsibility of the traveler and not the district.

If a traveler has to cancel the trip for any reason, the secretary that submitted the travel request for the employee, must inform the Finance Department by emailing travel@crowley.k12.tx.us to request to cancel the identified reservations before the trip date.

Changes to hotels must be submitted 48-72 hours prior to the actual travel date. With any changes requested after the 48-72 hours timeframe, the hotel may still charge for one-night stay. The amount will be charged to the budget account that is listed for that particular travel request.

Once airfare is booked, the district cannot re-coop any of those funds should the identified traveler decide not to attend so please make sure the traveler is available for that trip prior to submitting any travel documentation.

District Per Diem Information

District Travelers must travel 51 miles or more from the CISD Administration Building (1900 Crowley Pride Dr. Fort Worth TX 76036) to qualify for District Per Diem reimbursements. (Food, Hotel, Parking Fees, Uber/Lyft, etc.)

Personal Car mileage reimbursement is $0.30 per mile by selecting the shortest and most economical route from 1900 Crowley Pride Dr. Fort Worth TX 76036.

Employees receive a daily per diem allowance for meals of $30 per traveling day and $45 per overnight stay days.

Student meal per diem rate is $15.00 per allowable meal per day. Staff members that travel with students will also receive a meal per diem rate of $15.00 per allowable meal per day. The district allowable meals are breakfast, lunch and dinner. The meal per diem will be based on the departure and return time for the student travel.

Transportation

District Vehicle

When traveling and will drive to destination, it is encouraged that Travelers inquire about CISD white fleet vehicle availability. Requests for district white fleet vehicles can be submitted in Eduphoria by either the actual traveler or by the secretary that will be submitting the district traveler request.

A. Personal Vehicle

District related travel in a personal vehicle will be reimbursed for the most direct route at the rate set under the General Appropriations Act and authorized for State employees if over 50 miles from the starting point. Mileage reimbursement must be calculated via a MapQuest printout using 1900 Crowley Pride Dr. Fort Worth, TX 76036 (the CISD Administration Building) as the starting point.

Transportation reimbursements will be given at a rate of $0.30 per mile. It is the responsibility of the person(s) traveling to determine whether airfare or driving is more economical for the district. If flying, transportation costs at the event must be included in the cost of the travel expenses to compare total cost against driving. When a personal vehicle is used, reimbursement will be based on district allowable per diem amounts.

Reimbursement subject to limits of available budget

C. Vehicle Rental Guidelines

Rental car requests will be made through the district travel process.

Receipts will be required for fueling of all rental vehicles. There are no advance checks for fuel. Reimbursements will not be processed until post travel has been completely reconciled.

Reimbursement is subject to limits of available budget

D. **Airfare ** RECEIPTS REQUIRED **

1. Reservations for all air travel shall be made with the District's Travel Specialist.
2. The District Travel Specialist will purchase the ticket upon receipt of all travel documents. -note that travel accommodation cannot be booked more than 3 months prior to the actual departure day.
3. If an individual chooses to purchase a ticket with benefits derived from a bonus program (i.e. frequent flier miles), the district does not reimburse the employee for the normal cost of such flights.
4. Paper tickets are not issued. Tickets are electronic, requiring the traveler to present a form of identification at check-in. It is essential that your form of identification matches your itinerary.
5. If a traveler has to cancel the trip for any reason, the secretary that submitted the travel request for the employee, must inform the Finance Department by emailing travel@crowley.k12.tx.us to request to cancel the identified reservations before the trip date.

Lodging

Scheduling

Overnight lodging expenses are allowable when traveling to the location of an event on the evening prior to the event and the start-time is in the early morning (i.e. 8:00 a.m. conference start-time), if over 50-mile radius from 1900 Crowley Pride Drive Fort Worth TX. 76036.

Lodging expenses will stop on the last day of the event. A final itemized receipt from the hotel must reflect checkout on the last day of the event.

Meals

Non-overnight Travel ** NO RECEIPTS REQUIRED **

Daily district staff trips to local conferences, meetings, etc. are not eligible for district allowable per diem. However, if the day trip is over 50 miles (one way) from 1900 Crowley Pride Drive Fort Worth TX. 76036, per travel day per diem is ($30).

Overnight Travel

Employees traveling will receive a district allowable daily per diem amount for meals and incidental expenses of forty-five dollars ($45) for overnight days and thirty dollars ($30) for travel days. These amounts include taxes and gratuities. Receipts will not be required for meals when receiving the per diem unless the travel is grant funded. If grant funded, all receipts that qualify per diem rates are required to be returned in post travel. As a reminder please do not purchase meals for other travelers.

Each travel form will be reconciled individually. The employee will be responsible for any expenses incurred for meals greater than the per diem allowance, with or without receipts, even if paying for others accompanying you.

Gratuities

Gratuities will not be reimbursed when per diem is received.

Purchases of Materials

Purchases of materials such as tapes, books, etc. should be listed on the travel PO if possible if the vendor is the same as the conference vendor.

Accounting Expenses

Expenses that are reasonable and necessary shall be reimbursed upon return.
Unallowable expenses may include (but not limited to): Alcoholic beverages, gum, etc.

District Travel Steps

Step 1- The Secretary that will submit travel requests for district travelers must first enter a requisition for the conference/ training registration fees. Once the purchase order has been processed fully, that secretary must receive the registration fee purchase order, attach a copy of the invoice and email accounts.payable@crowley.k12.tx.us that purchase order is ready to pay.

Step 2- The Secretary that will submit a travel request must then have the traveler complete the CISD travel authorization form in its entirety including signatures, gather all necessary documents and then email to travel@crowley.k12.tx.us. Documents that should be incorporated are the completed CISD Travel Authorization form, conference registration confirmation, copy of conference agenda/schedule, MapQuest Directions if

traveler will drive, copy of traveler's driver's license if airfare will be included. If travel will be paid for with federal funds make sure to attach GSA rates to your travel request. To obtain GSA rates, visit https://www.gsa.gov/travel/plan-book/per-diem-rates.

***CISD Travel Specialists cannot book any travel arrangements without the completed travel authorization form and necessary documents. This includes, the correct budget account(s), copy of the detailed agenda, all necessary signatures on the travel authorization form, etc. Failure to adhere to CISD travel process may delay booking of a district travel request. ***

Step 3- CISD Travel Specialist will review travel requests and begin to process by securing hotel, airfare rental car and per diem amounts as necessary through the system Etta. The Travel Specialist will email the completed travel packet to both the district traveler and the submitting secretary prior to departure.

Step 4- All required travel documentation must be submitted **within five (5) business days** of your return to the district. These documents must be turned in to the secretary who submitted your travel request. An exception is if the district p-card was utilized, then all itemized receipts from use of the p-card and actual district p-card must be returned by the traveler to the CISD Purchasing Specialist in-person. District Travelers must provide their post travel paperwork to the Secretary that submitted the original travel request for them. The secretary must then send over all necessary documents via the travel@crowley.k12.tx.us email. The subject of the email should reflect the words "**Post Travel - (name of traveler)** To expedite the travel reimbursement, the documents that should be sent over for post travel are below:

- Proof of attendance
- Copy of Hotel Receipt
- All necessary and allowable itemized expense receipts

To expedite the travel reimbursement, the Secretary will then send the travel folders in inter-office mail back to the Travel Specialist. Please do not discard the travel folders.

Examples of what should be returned within Post Travel emails are below:

If travel is paid for with Grant Funds

- Proof of training attendance
- Copy of Hotel Receipt
- All qualifying receipts are required to be returned post travel (That includes, food, parking, Hotel, Uber/Lyft etc. receipts that are allowable for your trip)

**Reimbursements will be based on the rules set by the Federal travel guidelines. **

If travel is paid for with funds other than grant (Example is local 199 funds)

- Proof of training attendance
- Copy of Hotel Receipt
- Copy of receipt for gas, parking Uber, etc. that are allowable for your trip

**You do not need to provide copies of food receipts when using 199 funds for travel because the per diems are based on district food per diem of $30 per traveling day and $45 per overnight stay days. **

When driving a personal vehicle, it is always mileage or gas but not both as a reimbursement.

However, if you drive a CISD vehicle or a rental car, we will reimburse gas as long as you provide those gas receipts. The district does not pay mileage when staff drive a CISD vehicle or rental vehicle. When driving a CISD vehicle or rental vehicle, the allowable reimbursement will be for gas and not mileage.

Student Travel

Verify budget(s) being utilized have necessary funds available before submitting any travel documents for request. Documents that are not fully completed will be sent back to the respective secretary that submitted the request in order to complete the documents. As a reminder, meal per diem amounts for student travel is $15.00 per eligible meal.

Overnight Student Travel

Step 1- The secretary that will submit the student travel request must first enter a requisition for event registration fees to the identified vendor. Once the purchase order has been processed fully, that secretary must receive on the registration fee purchase order, attach a copy of the invoice and email accounts.payable@crowley.k12.tx.us that purchase order is ready to pay.

Step 2- Secretary that will submit student travel requests must then have the sponsor/chaperone complete the CISD travel authorization form in its entirety including signatures, gather all necessary documents and then email to travel@crowley.k12.tx.us. Documents that should be incorporated are the completed CISD Travel Authorization form, event registration confirmation, copy of event agenda/schedule, MapQuest Directions if traveler will drive and a complete list of students (first and last name) that will be accommodated for the travel request.

CISD Travel Specialists cannot book any travel arrangements without the completed travel authorization form and necessary documents. This includes, the correct budget account(s), copy of the detailed agenda/schedule, all necessary signatures on the travel authorization form, list of students that will be traveling, etc.

Step 3- CISD Travel Specialist will review travel requests and begin to process by securing hotel, airfare and or rental car and per diem amounts as necessary in the Etta system. The Travel Specialist will email the completed travel packet to both the district traveler and the submitting secretary prior to departure.

Step 4- All required travel documentation must be submitted **within five (5) business days** of your return to the district. These documents must be turned in to the secretary who submitted your travel request. An exception is if the district p-card was utilized, then all itemized receipts from use of the p-card and actual district p-card must be returned by the traveler to the CISD Purchasing Specialist in-person. District Travelers must provide their post travel documents including necessary itemized receipts to the secretary that submitted their original travel request. Within the post travel documents, there must be a student list for the student travelers that shows each student's signature by their name that received a meal per diem. For those students that did not receive meal per diem but were listed, should not have a signature by their name and those funds MUST be returned to the secretary that submitted the original travel request so that the secretary can have those funds deposited back into the correct budget account if a paper check was requested. The secretary must then email all necessary post travel documents to travel@crowley.k12.tx.us. Necessary documents to include in post travel email are the hotel receipt(s), gas receipts.

Non-Overnight Student Travel (No overnight stay)

Step 1- The secretary that will submit the student travel request must first enter a requisition for event registration fees to the identified vendor. Once the purchase order has been processed fully, that secretary must receive on the registration fee purchase order, attach a copy of the invoice and email accounts.payable@crowley.k12.tx.us that purchase order is ready to pay.

Step 2- Secretary will then enter per diem requisition for allowable meals for student day travel. This requisition should be entered into the name of the staff member that will be traveling with students for that trip. As a reminder, meal per diem amounts for student travel is $15.00 per eligible meal. The $15.00 per diem applies to students,

staff/chaperone and bus drivers for that day trip. The secretary must attach a copy of a complete list of students (first and last name) that will be accommodated for the trip to that requisition.

Step 3- Once Per Diem requisition has been fully processed, the Secretary will need to receive on the PO and email accounts.payable@crowley.k12.tx.us the purchase order is ready to pay if requesting a check. The secretary will need to add in the email if the check should be sent to the campus or if a staff member will come to pick up the check from CISD Administration Building. ** District checks are cut once a week and that day is on Wednesdays. **

Please note if utilizing fund 461 for student travel, the campus secretary or budget owner's secretary will place the requisition under the coach's/teacher's name. Please attach a list of participating students, including their ID numbers, along with the names of the Coaches/ Teachers who will serve as chaperones.

If a credit card is needed, indicate on the requisition the date the card is to be picked up, the name of the person picking it up, and their contact information.

If a check is preferred, note that a check will be required for processing the Fund 461 order. All receipts must be returned, along with either the credit card or any remaining cash. Once reconciled, unused funds will be returned to that respective Fund 461 account.

Group Travel Fees

Please note that when group travel is requested for students regarding overnight stays, there is a $100 non-refundable research fee and $25 per room booking fee that will be charged to the identified travel budget for that request. These fees are charged by CISD Travel Agency and not Crowley ISD.

****Please note that any travel modifications whether it is for staff or student travel needed, must be in writing and will cost $25.00 per modification made to any already booked travel request. This is a service fee that is charged by Crowley ISD's Travel Agency and will come from the identified travel budget for that trip. ****

- District Travel Agent
- District Travel Procedures
- Student Travel

District Travel Agent

Crowley ISD utilizes Campbell Resources, Ltd, as the district travel agency. All District travelers are to contact the Finance Secretary to secure their travel arrangements. The CISD travel authorization form must be completed and signed by the District traveler, their immediate supervisor and the budget owner prior to submitting to the travel email address: travel@crowley.k12.tx.us. Please refer to steps on completing travel requisitions below.

District travelers will complete the travel authorization form. The Travel Specialist will enter a requisition for travelers to include a line for each of the below if necessary. Each travel requisition will require the correct budget . The following items are required to be listed on the requisition in the exact order to expedite the approval process.

- Name of conference (agenda must be attached)
- Conference date
- Location of conference
- Per Diem
- Miscellaneous. such as parking/uber, etc.
- Transportation
  - District car
  - Mileage (MapQuest must be attached)
  - Rental car (completed by Finance Secretary)
- Hotel (completed by the Travel Specialist)
- Airfare (completed by the Travel Specialist)

Campus/ Department Secretary will send all paperwork to the Travel Specialist for processing.

The Travel Specialist will begin work with district travel agent to get pricing for hotel, rental car, air fare, if necessary. Once pricing is received, the Travel Specialist will begin processing the requisition.

District Travel Procedures

Prior Approval Required

All travel for seminars, conferences, meetings, etc. must have prior approval from the applicable Budget Manager and subject to overall District budget (i.e. Principals, Central Office Administrators, Directors, etc.). Funding must be available at the time of registration. This written authorization will be provided on the CISD travel authorization form accompanying the submitted requisition. (The CISD travel form must be attached to the requisition along with any additional required documents such as hotel and car rental, etc. if necessary).

Any event requiring travel that will be funded by Federal Funds must be approved by the Budget Manager responsible for that Federal program. Reimbursements will be based on the rules set by the Federal travel guidelines.

For travelers that book any travel arrangements personally, there will be no advances. Reimbursements will be processed when all travel expenses have been reconciled.

When travelers make unapproved modifications to travel arrangements that result in additional charges, those additional charges will be the sole responsibility of the traveler.

District Per Diem Information

If District employees travel 51 or more miles from CISD Administration Building (1900 Crowley Pride Drive Fort Worth, TX. 76036) to their conference/training facility, then they are entitled to all District travel benefits. (See overnight travel section)

Transportation

B. **District Vehicle** (preferred method of travel) – Contact CISD maintenance department to reserve a vehicle.

C. Personal Vehicle

District related travel in a personal vehicle will be reimbursed for the most direct route at the rate set under the General Appropriations Act and authorized for State employees if over 50 miles from the starting point. Mileage reimbursement must be calculated via a MapQuest printout using 1900 Crowley Pride Drive, Fort Worth, TX 76036 (the Administration Building) as the starting point or the actual starting point of the trip, whichever is closer.

Transportation reimbursements will be given at a rate of $0.30 per mile. It is the responsibility of the person(s) traveling to determine whether airfare or driving is more economical for the district. If flying, transportation costs at the event must be included in the cost of the travel expenses to compare total cost against driving. When a personal vehicle is used, reimbursement will be based on plane fare for coach class transportation if airfare is the lower amount. **Reimbursement subject to limits of budget**

D. Vehicle Rental Guidelines

Rental car requests will be made through the district travel process.

Receipts will be required for fueling of all rental vehicles. There are no advance checks for fuel. Reimbursement is subject to limits of budget.

E. **Airfare ** RECEIPTS REQUIRED ****

6. Reservations for all air travel shall be made with the District's Finance Secretary.
7. The District Travel Specialist will purchase the ticket upon receipt of all travel documents.
8. The district strongly encourages the traveler to purchase their tickets through the Finance Department, however, in the event the traveler books the flight on their own, the reimbursement may take up to 60 business days after their return. The 21-day advance purchase is strongly suggested.
9. If an individual chooses to purchase a ticket with benefits derived from a bonus program (i.e. frequent flier miles), the district does not reimburse the employee for the normal cost of such flights.
10. Paper tickets are not issued. Tickets are electronic, requiring the traveler to present a form of identification at check-in. It is essential that your form of identification matches your itinerary.
11. If the travelers must cancel the trip, travelers must inform the District's Finance Secretary before the trip date.

Lodging

Scheduling

Overnight lodging expenses are acceptable when traveling to the location of an event in the evening prior to the event when the start-time is in the early morning (i.e. 8:00 a.m. conference start-time), if over 50-mile radius from 1900 Crowley Pride Drive.

Lodging expenses will stop on the last day of the event. A final itemized receipt must reflect checkout on the last day of the event.

Meals

Non-overnight Travel ** NO RECEIPTS REQUIRED **

Daily trips to local conferences, meetings, etc. are not eligible for per diem. However, if the day trip is over 50 miles (one way) from 1900 Crowley Pride Drive, the travel day per diem ($30) may be allowed for that day, depending on the budget manager.

Overnight Travel

Employees traveling in the State of Texas will receive daily per diem allowance for meals and incidental expenses of forty dollars ($45) for overnight days and thirty dollars ($30) for travel days. These amounts include taxes and gratuities. Receipts will not be required for meals when receiving the per diem unless the trip is grant funded. If grant funded (receipts required), please do not purchase meals for other travelers.

Each travel form needs to be reconciled individually. The employee will be responsible for any expenses incurred for meals greater than the per diem allowance, with or without receipts, even if paying for others accompanying you.

Gratuities

Gratuities will not be reimbursed when per diem is received. Tips for items such as meals and bellmen are included in the daily per diem. If receipts are required for reimbursement of meals, gratuity may be reimbursed except when paid with grant funds.

Purchases of Materials

Purchases of materials such as tapes, books, etc. should be listed on the travel PO if possible.

Accounting Expenses

Expenses that are reasonable and necessary shall be reimbursed upon return. Unallowable expenses may include (but not limited to): Alcoholic beverages, gum, etc.

Student Travel

- Use Purchase Order combining student travel with employee travel.
- Out of State travel requires Board approval and prior approval from the appropriate budget owner, with knowledge and concurrence of the Superintendent or designee.
- Attached documents must include a list of students.
- Travel must state the 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 to the employee.
- All signatures must be present for travel to be considered for payment.
- Advances are available for meals per diem for student travel only.
- Advances are made payable to the employee.
- Hotel reservations must be made through the CISD Travel Specialist.
- Phone calls and movies are not reimbursable expenses.
- Travel must be reconciled and submitted within 5 business days.
- Rental vehicles require a separate purchase order made to the vendor.
- Student travel per diem is $15 per meal, unless otherwise determined by the UIL activity budget manager and handbook.

Student Travel for District Sponsored Events/Contest:

- $15 per allowable meal per student, up to 3 meals per day based on the agenda.
- CISD staff chaperones accompanying students will receive the same per diem rates as students.

If utilizing Fund 461 for student travel, the campus secretary or budget owner's secretary will place the requisition under the coach's/teacher's name. Please attach a list of participating

students in the following format (Student ID, Last Name, First Name), along with the names of the Coaches/ Teachers who will serve as chaperones.

If a credit card is needed, indicate on the requisition the date the card is to be picked up, the name of the person picking it up, and their contact information.

If a check is preferred, note that a check will be required for processing the Fund 461 order. All receipts must be returned, along with either the credit card or any remaining cash. Once reconciled, unused funds will be returned to the respective Fund 461 account.

SECTION 6

Payroll

- Extra Duty Payroll Procedure
- Time-card Procedures
- Local Sick Days/Personal Days
- Payroll Check Explanations
- W-4 Procedures
- Request for Direct Deposit

Extra Duty Payroll Procedure

(Request for Payment–Other Duties–Employees Only)

A. Employee Completes:

The forms are to be completed properly, have organizational approval, and forwarded to the Payroll Department by the payroll deadline for final approval for payment. The payroll calendar is posted on the District website annually at: https://www.crowleyisdtx.org/cms/lib5/TX01917780/Centricity/Domain/69/CISD%20PAYROLL%20CALENDAR%20Due%20Dates%2020202021.pdf

1. Employee Name
2. Employee ID number
3. Date of request
4. Date of Event – (i.e.) "Week of…." (Saturday through Friday) per form
5. Amount of Request – should be on sheet before payroll receives unless hourly calculation of overtime.
6. Type of Event – (i.e.) STAAR (State of Texas Assessments of Academic Readiness), detention, custodial, etc.
7. Services Performed – (i.e.) secretarial duties, clean-up, administrator for after school, etc.
8. Employee Signature and Date

** Timecard copies from True Time to be attached for all employees.

If requesting overtime pay, please note that our work week is Saturday-Friday.

No overtime will be paid unless employee has worked over 40 hours in a week.

B. PEIMS clerk will verify attendance for homebound, initial or sign.

C. Campus Administrator or Department Head completes:

An Excel Worksheet is to be completed properly, have organizational approval, and forwarded to the Payroll Department by the payroll deadline for final approval for payment. The payroll calendar is posted on the District website annually at: https://www.crowleyisdtx.org/cms/lib5/TX01917780/Centricity/Domain/69/CISD%20PAYROLL%20CALENDAR%20Due%20Dates%2020202021.pdf

The worksheet should contain the following information:

1. Employee Name
2. Employee ID number
3. Explanation for Work (e.g. Tutoring, Classroom Coverage, Overtime, Extra Duty, Homebound, Summer School…)
4. Date or Dates of Work
5. Number of Hours/or Days
6. Daily or Hourly Rate
7. Total Amount Due
8. Account Code
9. Employee Signature (You may enter "Employee Signature on File")
10. Budget Manager's Signature

** Timecard copies from True Time to be attached for all employees.

If requesting overtime pay, please note that our work week is Saturday-Friday.

No overtime will be paid unless employee has worked over 40 hours in a week.

D. Payroll Department completes:

1. Submit form for Final Approval Signature and Date
2. Process for payment

Time-Card Procedures

When submitting a Request for Payment form for paraprofessional, summer school, tutoring work, and auxiliary extra hours, please attach a True Time Timecard with a range of dates, consisting of Saturday through Friday. Timecards are required for all employees submitting for extra duty pay. Employees MUST personally clock in/out to receive payment. "Created" timecards will not be accepted.

To obtain a copy of your timecard:

- "Employee Access"
- "True Time"
- "My Time Sheets"
- "History"

Using the arrow on the right, open the week you need.

Using the arrow on the right, expand "Workweek Totals

Local Sick Days/Personal Days

A. **Local Sick Leave**

Full-time employees shall be granted local sick leave days as follows:

180-210 Days Schedule = 5 Local Days
221-226 Days Schedule = 6 Local Days
260 Days Schedule = 7 Local Days

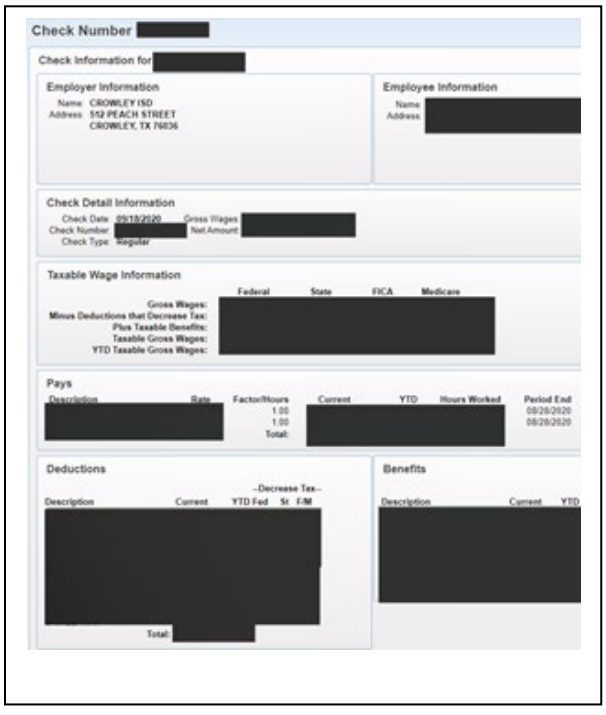
B. **State Personal Days**

Each employee shall earn State personal leave at the rate of one-half workday for each 18 workdays of employment, up to the statutory maximum of five workdays annually.

** If you have any questions, please contact Employee Services for more information**

Payroll Check Explanations

- **First Section of Paycheck Stub**
  - ♦ Check Number
  - ♦ Employer Information
  - ♦ Employee Information
- **Second Section of Paycheck Stub**
  - ♦ Check Detail Information
- **Third Section of Paycheck Stub**
  - ♦ Taxable wage information
- **Fourth Section of Paycheck Stub**
  - ♦ Pays
- **Fifth Section of Paycheck Stub**
  - ♦ Deductions
    - Includes both standard and voluntary deductions.
    - Standard deductions include:
      - Federal Withholding
      - Medicare (1.45% of gross pay)
      - TRS regular (8% of gross pay)



- TRS Care (.65% of gross pay)

- **Sixth Section of Paycheck Stub**
  - Benefits

W-4 Procedures

A. The law requires a completed W-4 Form be on file so Federal Income Tax (FIT) can be withheld from each employee's paycheck. The W-4 form will remain in effect until a new form is submitted. The employee is entitled to adjust the number of withholding allowances to manage their withholding to more closely match their estimated tax liability.

B. Each employee's W-4 form on file must have the following information:

1. Full name and address.
2. Social Security Number.
3. Also continued in Step 1 complete: Single or Married Filing separately, Married filing jointly, or Head of Household
4. If name differs from that on the social security card, see that question in Step 1. Social Security cards should be kept current with the present name.
5. Complete Steps 2 and 3 if they pertain to you.
6. Additional amount, if any, employee wants withheld from each paycheck on Step 4(c).
7. Enter "EXEMPT" under Step 4(c) if the employee wishes to claim exemption from ANY income tax being deducted.
8. Step 5, sign form and date

****Please ensure that the W-4 is signed and dated. The most current form will replace any previous forms submitted.**

Request for Direct Deposit

CISD employees may designate one financial institution for their primary net earnings and up to two additional financial institutions (if desired) for a set amount of deposit.

To start, or change a direct deposit, the CISD Payroll Department must receive a completed Request for Direct Deposit form along with proper financial institution documentation **no later than the 5th of the month**.

THE DIRECT DEPOSIT REQUEST MUST BE DELIVERED IN PERSON.

Failure to meet the 5th of the month deadline will delay the direct deposit for one full month.

Reminders

Before turning in payroll to the Central office, please double-check the following to ensure accuracy:

- All timesheets/supplemental sheets are to be signed off by the principal/supervisor.
- **Stamped signatures are not acceptable.**
- Be sure to turn the payroll in on time, based on the payroll due date schedule.
- Positions or assignments funded by grants require authorization from the Grants' section of the Curriculum and Instruction Department and an assignment authorized by Grants and Employee Services. Grant funded positions are available to the extent the grant permits and must follow OMB A87 guidelines. Time and effort reporting will be maintained by the employee.

SECTION 7

Online Procedures

- Purchase Order Printing by End-User
- Online PO Receiving
- Online Check Requests

Purchase Order Printing by End-User

This is to be used for a quick reference for printing Purchase Orders.

To print your purchase order, follow the steps below in Skyward:

- Financial Management
- Purchasing
- Purchasing Activity
- Select the desired PO
- Print – upper right corner.
- Enter password: **cisdpo**
- Submit
- View report – to show PO on the screen **– PO must be signed to be valid.**
- PO can be printed or saved – top right corner of page.

Online PO Receiving

This is to be used for a quick reference for online PO receiving.

Given that this is a "Purchase Order Receiving" outline, which is where it starts. However, there are two additional sections (below) to explain the process. To start the online PO receiving, please follow:

- Financial Management
- Purchasing
- Purchase Order Receiving
- Receiving
- Add – button on the upper right corner.
- Enter the PO # that you're searching for or Search by PO – top middle of screen.
- Find the PO that you need to "receive."
- Highlight that PO.
- Select – button on the upper right corner.
- Receive all – button on the upper right corner **OR** enter quantity received –
- Review of the Received Date and Time

To attach the support documents in Skyward:

- Attach – button on the upper right corner.

- Add **file** – button on the upper right corner.
- Save – button on the upper right corner.
- To create the **file** above – scan, save and attach documents on your computer:
- It may be easier to attach a small receipt to a piece of paper.
- Scan and email (to yourself) the document using your Canon printer.
- Save the document in an electronic folder where it can be easily located.
- Attach the **file** in Skyward as noted above.
- Attach the hard copy to your PO and keep it in your files.
- When "receiving" online, you will not send your hard copy PO and receipt to A/P
- However, please keep the hard copies in your file until year end.

Online Check Requests

This is to be used for a quick reference for submitting check requests online.

To submit your check request:

- Financial Management
- Accounts Payable
- Check Requests
- Submit
- Add
- Select a PO Group (top left)

Enter:

- Invoice number
- Invoice date
- Vendor
- Description
- Due date

Enter:

- Detail line description for each line item.
- Invoice amount for each line item .
- Account number

Note – as each line item is entered, the check amount will automatically adjust.

- Submit for approval – (top right)
- Edit or delete Request – (top right)
- Print a voucher – (top right)
- Add notes and attachments – (mid right)
- All Requests should have a receipt or support documentation attached.
- Expand the check request (top left)
- See detail when the request is expanded.

Please remember:

- Check requests are only if a PO was not possible.
- Check requests will need a note from your budget manager regarding the lack of a Purchase Order
- Attach all receipts.
- Shipping address to campus
- Invoice address to A/P
- All electronic approvals must be complete on Mondays to be included in that week's check run.

SECTION 8

Cash Handling

- General Cash Handling Procedures
- Refunds
- Deposits
- Recap of Receipts

General Cash Handling Procedures

A. Any activities that involve the collection of money must first be approved, in writing, by the principal. If the activity is a fundraiser, then all organizations must complete a Fund-Raising Application that must be approved by the Principal and the Chief Financial Officer before the activity begins.

B. Teachers/Sponsors shall not keep money overnight and no money shall be left in classrooms overnight. The teacher/sponsor is responsible for all money, merchandise, and materials.

C. ***ALL*** exchanges of money (cash, checks, money orders & cashier's checks) must be recorded on either a tabulation sheet or a pre-numbered cash receipt book when received.

D. All money turned in must be accompanied by an Activity Deposit Voucher. If using a numbered receipt book, the voucher should include the beginning and ending receipt numbers. The amount should match the money received.

E. All money, tabulation sheets or receipt books must be turned in to the campus secretary daily to either be deposited or secured in a locked safe. Only authorized personnel shall have access to the locked safe.

F. The secretary will count the money in the presence of the teacher/staff member, and a pre-numbered receipt will be issued to that person. The money will be placed in a security bank bag and sealed. The secretary will then place the money in the safe.

G. The teacher/sponsor will bear responsibility for any missing deposits or deposit shortages if funds are not verified in the presence of the secretary.

H. Cash received ***MUST NOT*** be used for purchases, check cashing, loans, advances, reimbursements or for any other purpose and must not be co-mingled with other money.

I. Checks written to the school district should be for purchase only. Post-dated checks are not to be accepted. Checks are not to be held.

J. Being out of authorized receipt books is not an acceptable reason for noncompliance with the collection and deposit procedures.

K. Any discrepancies found at any step in the process should be reported verbally and in writing, to the principal **immediately** for investigation and resolution.

L. At the end of the school year all receipts books are to be turned into the secretary/bookkeeper.

M. When writing a receipt, the following needs to be written on the receipt:
    1. Date, name of person giving the money, amount in dollars and written out, type of payment, reason for the money and signed by receiver.
    2. White (top) copy of the receipt is given to the individual who is paying the money.
    3. The secretary will keep the yellow copy of the receipt when the money is turned in along with the deposit voucher.
    4. Pink copy of the receipt remains in the book. Secretary must initial last pink copy used for that deposit.
    5. If a receipt needs to be voided write 'VOID' across the receipt and leave it in the book.

Refunds

Refunds may **NOT** be made from cash receipts. If it is necessary to refund money to an individual a Check Request should be completed. This request is accompanied by a copy of the original receipt.

865-Student Activity Fund – the form needs to be signed by the President of the club, the club sponsor, and the principal.

461-Campus Activity Fund – the form needs to be signed by the principal and entered in Skyward as a check request.

Deposits

A. Once the teacher and secretary have signed off on the money received, a deposit slip should be completed.

B. Deposits should be made daily.

C. A deposit slip should be prepared in triplicate. List the last name of each check writer on the deposit slip. An excel spreadsheet can be done in place of writing it on the deposit slip. This should accompany the deposit slip to the bank. Keep a copy for your records.
D. All checks should be endorsed with a bank stamp on the back.

E. The white copy of the deposit slip must accompany the money enclosed in the sealed security deposit bag.

F. The pink copy of the deposit slip is to be attached to your documentation.

G. The yellow copy of the deposit slip will stay in the deposit book.

H. The deposit bag is logged into the courier logbook.

I. All deposits will be secured in the safe until the next courier pick-up.

J. When the courier arrives to pick up the deposit, the person presenting the deposit will sign the book as the one giving the deposit to the courier.

K. The courier will also sign the logbook as the one who is now in possession of the secured deposit bag.

Recap of Receipts - Requirements

A. Student

1. Should they have a receipt showing the amount they paid OR they should have signed on a Project Cash Report (PCR).

B. Teacher/sponsor

1. Showing money received from students:
   a. Should have a copy of the receipt given to the student OR they should have a copy of the PCR.
2. Showing money was turned into Secretary:
   a. The receipt received from the Secretary should be attached to Teacher/Sponsor's receipt book or PCR.

C. Secretary

1. Showing money was received from Teacher/Sponsor:
   a. Should have yellow receipts they acquired from Teacher/Sponsor's receipt book or PCR.
   b. Should have a deposit voucher from Teacher/Sponsor agreeing with the total of receipts or PCR.
2. Showing money was deposited into bank:
   a. Should combine (and all must agree):
      i. Deposit slip

ii. Numbered pull-off tabs from security bags
iii. Secretary's pink receipt
iv. Teacher/Sponsor's yellow receipts or PCR
v. Deposit voucher

Always REMEMBER – these procedures are mandatory to document our process and protect all employees who handle money!

Glossary

Annual Aggregate- This pertains to the total amount of purchases made by a school district within a single category of items during a twelve-month period. The State does not prescribe on what date the period starts and stops.

As Is - An expression signifying that goods offered for sale are without warranty or guarantee. The purchaser has no recourse with the vendor for the quality or condition of the goods.

Back order - The undelivered part of a previous order which the vendor re-enters for shipment later.

Bid - A response to a specified request for goods or services. Usually requested for contracts exceeding an annual aggregate of $25,000.

Certified Check - A check endorsed by a bank which guarantees its payment.

Change Order - A purchaser's document used to modify or add to a purchase order.

Competitive Pricing Mechanism- A term used to collectively describe the various methods the State has provided to meet bidding requirements for purchases above $25,000. These include bids, requests for proposal, Q.I.S.V. catalogue purchases, Texas GSC contracts, Federal GSC contracts, and inter-local government contracts.

Confirming Order -A purchase order originally placed verbally for goods or services.

Cooperative (Co-op) -A type of arrangement between districts to collaboratively aggregate demand to obtain lower prices from selected suppliers to reduce the costs associated with procurement. An example of this would be the Educational Purchasing Cooperative of North Texas (EPCNT) of which Crowley ISD is a member.

Delivery Schedule- The agreed time or rate of future deliveries of purchased goods or services.

Discount - An amount deducted from the selling price by the vendor. It is applied when a purchaser meets a stipulation that reduces the cost of the goods.

Expediting - "Follow-up" Tracing the status of an order to ensure efficient movement of goods to the School or Department in accordance with the terms of the Purchase Order.

GSC - In most cases this relates to the Texas General Services Commission. A Federal GSC also exists and may be referenced in some contracts.

Inventory - A stock of goods or an itemized list of a stock of goods on hand at a time. When ascertained by a physical count of the items it is a "physical inventory"; when determined from records maintained for routine business activities, it is a "book inventory."

Invitation to Bid - A request made by a purchaser to prospective suppliers for their competitive price quotations on goods or services.

Invoice - The vendor's itemized list of goods or services shipped which specifies price and terms of sale.

Lump Sum - The price agreed upon between vendor and purchaser for a single job or a single purchase of merchandise in bulk.

Manufacturer- One who produces or assembles items from raw materials or components.

Negligence- Under a legal duty the doing or omission of some act which a reasonable, prudent person would not have done or omitted under the circumstances.

Open Account Purchase- A purchase made by a buyer who has established credit with the seller. The transaction is charged to the purchaser's account, payment for which is to be made at some future date agreed upon by buyer and seller.

Original Equipment Manufacturer- Seller's classification of a buyer whose purchases are incorporated into a product he manufactures, usually without changing the item that he acquires.

Performance Bond - Performance Bond guarantees the owner that work will be completed according to the contract specifications. This is considered the key bond in a work project

because the owner not only wants the work completed - usually within a specified time - but also completed according to the owner's specifications.

Purchase - To acquire goods or services for a price.

Purchase Order - A purchaser's formal written offer to a vendor containing all terms and conditions of the proposed transaction.

Purchase Requisition - A formal request made to the Finance Department to procure goods or services from vendors.

Quotation - A statement of price, terms of sale, and description of goods or services offered by a vendor to a prospective purchaser. When given in response to an inquiry, it is considered a sales proposal that states the current price of a commodity. For the District, it is primarily used for purchases between $2,000 and $24,999.

Request for Proposal (RFP) - This is an alternate to the competitive bid process. The proposals are advertised and received in the same way as bids. Once opened, the district can select the best proposal and negotiate specific terms with the vendor to further lower the price or improve the contract.

Sample - A small portion of goods taken as a specimen of quality.

Sealed Competitive Proposal - A term coined by the State to identify proposals dealing with construction. The term sealed is used to indicate that the proposals are not to be made available for public review. This proposal is no different than the standard RFP.

Separate, Sequential, and Component Purchases - Dividing a purchase into several parts or buying parts of a system on separate orders avoid having to use competitive pricing mechanisms to purchase goods and services.

Specification - A comprehensive and accurate statement of the technical requirements descriptive of a good or a service, and of the procedure to be followed to ascertain if the requirements are met. A Federal specification is a specification established in accordance with procedures prescribed by the Federal Specification Board and approved for use by all government agencies.

Stock- The supply of goods maintained in a stores system to satisfy anticipated demand.

Terms of Payment- The method of payment agreed upon in a sales contract. The three basic terms are cash, open account, and secured account.

Texas Multiple Award Schedule (TxMAS) – A list of vendors and contracts that have been competitively awarded by the Federal government or any other governmental entity of any state.

Vendor - A seller of goods or services.

Warranty - An undertaking, either express of implied, that certain fact regarding the subject matter of a contract is as it is declared or promised to be. Not to be confused with "guarantee," which entails contractual responsibility for the substandard performance or nonperformance of another party.

Wholesaler -A purchaser who buys goods for resale to a retailer or industrial user.

** Please do not use Internet Vendors – please do your due diligence to use vendors on a Purchasing Co-op, BuyBoard, etc.

APPENDIX I – Basic System Code Composition as required by TEA

A. Fund Code and Account Groups

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.

Use of funds provided in Grant fund codes must comply with the NOGA and Federal grant awards guidelines OMB – A87.

Example:

A Special Revenue Fund could be coded **211.** The **2** indicates the Special Revenue Fund, the **11** specifies ESEA (Elementary and Secondary Education Act) Title I Part A – Improving Basic Programs.

Fund #	Title	CFDA #
199	**General Fund**	
211	**ESEA, Title I, Part A - Improving Basic Programs**	**(84.010A)**
224	**IDEA (Individuals with Disabilities Education Act) – Part B, Formula**	**(84.027)**
225	**IDEA – Part B, Preschool**	**(84.173)**
240	**National School Breakfast and Lunch Program**	**(10.553, breakfast. 10.555, lunch)**
244	**Carl D. Perkins Basic Grant Formula for CTE (Career Technical Education)**	**(84.048)**
255	**ESEA, Title II, Part A: Teacher and Principal Training and Recruiting**	**(84.367A)**
263	**Title III. Part A - LEP (Limited English Proficient)**	**(84.365A)**
265	**Title IV, Part B 21st Century Learning Centers**	**(84.287)**
289	**Title IV, Part A**	
315	**IDEA-B Disc. (Deaf)**	**(84.027)**
316	**IDEA-B Formula (Deaf)**	**(84.027)**
317	**IDEA-B Preschool (Deaf)**	**(84.173)**
397	**Advanced Placement Incentives**	
435	**Shared Services Arrangements – Regional Day School for the Deaf**	
461	**Campus Activity Funds (see Fund 865 for Student Activity Funds)**	
865	**Student Activity Account (Not Reported to PEIMS) (See Fund 461 for Campus Activity Funds)**	

B. Function Code and Account Groups

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.

FINANCIAL ACCOUNTABILITY SYSTEM
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 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 Administration- A function for which expenditures are directly for managing, directing, and supervising general and specific instructional programs.

23 School Administration- 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 and Counseling 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.

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 Co-curricular/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 Plant 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 non-instructional data processing services, whether in-house or contracted. Examples of function 75 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.

99 Other Governmental Charges- Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property**.**

C. Object Codes and Account Groups

An object code is 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.

6100 PAYROLL COSTS

6110 Teachers and Other Professional Personnel
6112 Salaries or Wages for Substitute Teachers
6116 Extra Duty Pay Professional
6118 Stipends
6119 Salaries or Wages - Teachers and Other Professional Personnel

6120 Support Personnel
6121 Overtime - Support Personnel
6122 Salaries or Wages for Substitute Support Personnel
6126 Extra Duty Pay Paraprofessional
6129 Salaries or Wages for Support Personnel

6200 PROFESSIONAL AND CONTRACTED SERVICES

6210 Professional Services
6211 Legal Services
6219 Professional Services
i.e. Psychiatrist, psychologist, speech therapist, physical therapist - licensed professionals

6220 Tuition and Transfer Payments
6229 Tuition and Transfer Payments

6230 Education Service Center Services
6239 Education Service Center Services, not supplies.
6240 Contracted Maintenance and Repair Services
6249 Contracted Maintenance and Repair
i.e. Maintenance agreements, repairs

6250 Utilities
6259 Utilities

6260 Rentals - Operating Leases
6269 Rentals - Operating Leases

6290 Miscellaneous Contracted Services

6291 Consulting Services
i.e.-This code is used to classify expenditure or expenses for consulting services. "Consulting services" refers to the practice of helping districts by analyzing existing problems and developing plans to improve performance.

6299 Miscellaneous Contracted Services
i.e. Printing services, professional development trainers, visiting authors, guest speakers/presenters, judges

6300 SUPPLIES AND MATERIALS

6310 Supplies and Materials for Maintenance and/or Operations
6311 Gasoline and Other Fuels for Vehicles (Including Buses)
6319 Supplies for Maintenance and/or Operations

6320 Textbooks and Other Reading Materials
6321 Textbooks
6329 Reading Materials (including subscriptions)

6330 Testing Materials
6339 Testing Materials (booklets/materials)

6340 Food Service
6341 Food
6342 Non-Food
6343 Items for Sale
6344 USDA Commodities
6349 Food Service Supplies

6390 Supplies and Materials - General
6399 General Supplies

i.e. PBIS (Positive Behavioral Interventions and Supports) incentives (other incentives come from Fund 461), software licensing/renewals,

6400 OTHER OPERATING COSTS

6410 Travel, Subsistence and Stipends

6411 Travel and Subsistence - Employee Only
6412 Travel and Subsistence - Students
6413 Stipends - Non-Employees
6419 Travel and Subsistence - Non-Employees

6420 Insurance and Bonding Costs

6429 Insurance and Bonding Costs

6430 Election Costs

6439 Election Costs

6440 Depreciation Expense of Proprietary and Nonexpendable Trust Funds

6449 Depreciation Expense

6490 Miscellaneous Operating Costs

6492 Payments to Fiscal Agents of Shared Services Arrangements
6494 Reclassified Transportation Expenditures/Expenses
6495 Dues
6496 Postage
6499 Miscellaneous Operating Costs

i.e. Fees (not associated with travel), awards, graduation expenses, newspaper advertisements, snacks for testing/tutoring/Sat. School/PE events, Academic/ROTC jackets/patches, online class/webinars, TOY plaques.

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.

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

<u>6624</u> Building Purchase or Construction – Expenditures to purchase buildings or for contract materials, labor, etc. to construct new buildings.

<u>6625</u> Building Improvements – Expenditures for substantial alteration or remodeling of existing buildings that materially increase building life.

<u>6629</u> Fees Associated with Building Purchase or Improvements – Expenditures or architectural, legal, and other fees connected with building purchase, construction and/or remodeling.

<u>6630</u> Fixed Assets

6631Vehicles – Automobiles, buses, trucks, and vans which cost $5,000 or more.

<u>6635</u> Furniture – Furniture with a unit cost of $5,000 or more and a life expectancy of at least 2 years.

<u>6636</u> Computer Equipment, Software and Audio-Visual Equipment – Computer equipment including CPUs, monitors, printers, disk drives, etc. with a unit cost of $5,000 or more. Computer software with a unit cost of $5,000 or more. Audio visual equipment with a unit cost of $5,000 or more.

<u>6639</u> Other Equipment – Expenditures for all other equipment and capital outlay items not classified elsewhere.

<u>6650</u> Fixed Assets under Lease / Purchase

6659 Lease / Purchase of Buildings, Furniture and Equipment

Object Code Groupings:

61XX Payroll Costs

62XX Professional and Contracted Services

63XX Supplies and Materials

64XX Other Operating Costs

65XX Debt Service

66XX Capital Outlay – Land, Buildings and Equipment

A complete listing of allowable object codes is available on the
Texas Education Agency website as an appendix to the
Financial Accountability System Resource Guide,
Version 15.0, Module 1, Financial Accounting and Reporting (FAR) – Account Code
Overview and Listings 1.4
Current URL: http://www.tea.state.tx.us/WorkArea/linkit.aspx?
Link Identifier=id&ItemID=2147491750&libID=21.47491747

D. OPTIONAL CODES 1 and 2 (Sub-Objects) Rev. 10/14/2020.

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

Currently approved Sub-Objects for Crowley ISD are:

Sub-Object	Description	Sub-Object	Description
0	ZERO SUB-OBJECT	HE	HEALTH
1	GRADE 1	HH	HEALTH SCIENCES
2	GRADE 2	HM	HOMEMAKING
3	GRADE 3	HR	HUMAN RESOURCES
4	GRADE 4	HS	HUMAN SERVICES
5	GRADE 5	HT	HOSPITALITY & TOURIS
6	GRADE 6	ID	INSURANCE DEDUCTIBL
40	GENERAL ADMINISTRATION	IF	INFRASTRUCTURE
42	LIBRARY ACCOUNT	IN	INTERIOR DESIGNS
43	DONATIONS	IR	ID REPLACEMENT
44	FLOWER FUND	IT	INSTRUCTIONAL TECH
45	SOFT DRINK & CANDY	JC	TCC
46	FUND RAISING	JE	MAINT EOY
47	YEARBOOK ACCOUNT	JH	JOHN HAMLETT
48	BENEVOLENT FUND	JO	JOURNALISM
49	FUND RAISERS	KB	KEYBOARDING
66	DAILY RECEIPTS-BREAKFAST	KG	KINDERGARTEN
67	LUNCH RECEIPTS	LA	LANGUAGE ARTS
68	DAILY RECEIPTS-ADULTS	LM	LIFE MANAGEMENT
69	DAILY RECEIPTS-ALACARTE	LP	LAW, PUBLIC SATETY
98	SUMMER SCHOOL - ELEM	LR	LOCK RENTALS
99	SUMMER SCHOOL - SECONDARY	MA	MATH
		ME	MEALS or AG MECHANICS
A1	AG FEES	MH	MARY HARRIS
AC	ART CLUB	MK	MARKETING
AC	ASSESSMENT COORDINATOR	MN	MENTOR
AE	ASSIGNMENT RECOVERY	MR	MALACHI RELAYS
AF	ATHLETIC FEES	MS	MATH/SCIENCE
AG	AG CENTER	MU	MUSIC
AH	ARCHITECT/CONSTRUCT	NE	NEW TEACHER MENTORING
AL	ALGEBRA READINESS	P1	PE RUNNING CLUB
AM	ACADEMICS	PA	PARKING
AN	CTE. AV. ART. COMM.	PD	PORTABLE BUILDINGS
AP	AP EXAMS & BOOKS	PE	PHYSICAL EDUCATION
AR	ART	PF	PLAYOFF GAMES
AS	ARTS, A/V TECH & COMM	PJ	PHOTOJOURNALISM
AT	ATHLETIC TRAINING	PK	PRE-KINDERGARTEN
AV	AVID	PL	PLANNERS
AW	AP/IB AWARDS	PO	POSTAGE
AZ	AG MECHANICS	PP	PPCD GRANT
BA	BAND	PR	PAPER
BB	BOYS BASKETBALL	PS	PSAT TESTING
BF	BOYS ATHLETICS FR	PV	PRIVATE NON-PROFIT
BI	BIOLOGY	PX	PHOENIX PLAN

BL	BASEBALL	PY	PRIOR YEAR FUND BALANCE EXP
BU	BUSINESS	RA	RAPTOR
BZ	CULINARY ARTS	RC	RECRUITING
CA	CELLTOWER ANTENNA	RD	READING
CB	CLASSROOM BOOKS	RE	AP/IB REWARDS
CC	BOYS CROSS COUNTRY	RM	READING / MATH LAB
CE	CELL PHONE	RO	JROTC
CG	CHEERLEADING	RT	RETURN CHECKS (NSF)
CH	CHOIR	S1	STEP TEAM FUNDRAISER
CI	CAREER INVESTIGATIONS	S2	SECURITY
CL	COMPUTER LAB	SA	SAT PREPARATION
CM	COSMETOLOGY	SB	SOFTBALL
CO	COMMUNITY RELATIONS	SC	SCIENCE
CP	CROWLEY POLICE DEPT	SD	SPEECH & DRAMA
CR	CURRICULUM	SE	SECONDARY INSTRUCTION
CS	COMPUTER SCIENCE	SF	STUDENT FINES
CT	CAREER & TECHNOLOGY	SG	STEM
CU	CULINARY ARTS	SH	TALENT SHOW
CZ	COSMETOLOGY CLIENT SERVICES	SI	SCHOOL IMPROVEMENT and SMITH
DA	DATA, INTERNET	SK	SKYWARD
DE	PROFESSIONAL DEVELOPMENT	SL	SIGN LANGUAGE
DR	DYSLEXIA	SO	BOYS SOCCER
DS	DATA SUPPORT	SP	SPANISH
DT	DRILL TEAM	SS	SOCIAL STUDIES
DU	DUAL CREDIT	ST	STUDENT COUNCIL
EA	EAGLE	SU	SUMMER CAMP
EC	EARLY CHILDHOOD	SV	STUDENT SERVICES
ED	EDUCATION & TRAINING	SW	SWIM TEAM
EL	ELECTRICITY	SY	STRATEGICALLY PLACED
EM	ENERGY MANAGEMENT	T1	STRENGTH & CONDITIONING
EN	ENGLISH	T2	GIRLS S&C
EP	ENERGY PROGRAM	TA	THEATER ARTS
ER	ERATE	TB	TAAS BLITZ
ES	ELAR/SS COORDINATOR	TC	TECHNOLOGY
EX	EXTRA ACTIVITIES	TD	TRAINING DEPOT
FA	FINE ARTS	TE	TELEPHONE
FB	FOOTBALL	TF	TECHNOLOGY FEES
FD	FASHION DESIGN	TK	TAKS LAB
FF	FFA	TL	TEEN LEADERSHIP
FI	FINANCE	TM	TESTING MATERIALS
FO	FORENSICS	TN	TENNIS
FR	FRENCH	TP	TECHNOLOGY PLAN
FS	FOOD SERVICE DEPT	TR	BOYS TRACK
FT	FIELD TRIPS	TS	TRANSCRIPTS
FW	FORT WORTH POLICE DEPT	TT	TECHNICAL THEATER
G1	FIRST GRADE	TU	TUTORING
G2	SECOND GRADE	TW	TOWEL FEES or TOLLWAY
G3	THIRD GRADE	TX	TEXTBOOKS
G4	FOURTH GRADE	UL	UIL
G5	FIFTH GRADE	UN	UNIVERSITY
G6	SIXTH GRADE	VB	VOLLEYBALL
GB	GIRLS BASKETBALL	VC	VACANT
GC	GIRLS CROSS COUNTRY	VD	VOCATIONAL DIRECTION
GD	GRAPHIC DESIGN	WA	WATER
GE	GATE (Gifted and Talented)	WG	WORLD GEOGRAPHY
GF	BOYS GOLF	WL	POWER LIFTING
GG	GIRLS GOLF	WM	WEB MASTERY
GR	GERMAN	WQ	WHIZ QUIZ
GS	GIRLS SOCCER	YF	YELLOW FOLDER
GT	GIRLS TRAC	YL	CHEERLEADING
GU	COLOR GUARD	YM	YMCA AFTER SCHOOL
HC	ELEMENTARY HONOR CHOIR		

E. Organization Code

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

Example:

Expenditures for a high school might be classified as **001.** This is a campus organization code that is defined in the Texas School Directory for that high school. Current Organization codes for Crowley ISD are:

Org #	Name	Org #	Name
0	MULTIPLE USE	700	GENERIC
1	CROWLEYHIGH SCHOOL	701	SUPERINTENDENT'S OFFICE
2	NORTHCROWLEYHIGH SCHOOL	702	SCHOOL BOARD
3	HIGH SCHOOL #3	703	TAX COSTS
9	9TH GRADECENTER	720	DIRECT COSTS IN FUNCTION
10	ALTERNATIVE SCHOOL	741	TEXTBOOKS 9/7/2010
29	NORTH CROWLEY HIGH 9TH GR	742	HUMAN RESOURCE
41	H.F. STEVENS MIDDLE SCHOOL	744	PUBLIC INFORMATION
42	CROWLEY MIDDLE SCHOOL	745	CURRICULUM & INSTRUCTION
43	SUMMER CREEK MIDDLE SCHOOL	746	STUDENT SERVICES
44	ALLIE MIDDLE SCHOOL	748	PEIMS
87	MISCELLANEOUS	749	FINANCE
101	BESS RACE ELEMENTARY SCHOOL	750	INDIRECT COSTS IN FUNCTION 41
102	SYCAMORE ELEMENTARY SCHOOL	934	TRANSPORTATION
103	DEER CREEK ELEMENTARY SCHOOL	935	SPEC ED TRANSPORTATION
104	MEADOWCREEK ELEMENTARY	936	ATHLETICS
105	JACKIE CARDEN ELEMSCHOOL	937	CAFETERIA
106	PARKWAY ELEMENTARY	941	GENERAL ADMINISTRATION
107	OAKMONT ELEMENTARY	942	DEBT SERVICE
108	DALLAS PARK ELEMENTARY	943	CAREER & TECH CENTER
109	J.A. HARGRAVE ELEMENTARY	944	CHIEF ADMIN SUPPORT
110	SIDNEY H. POYNTER ELEMENTARY	951	MAINTENANCE
111	SUE CROUCH ELEMENTARY	952	TECHNOLOGY
112	S. H. CROWLEY ELEMENTARY	954	SCHOOL OPERATIONS
113	DAVID L. WALKER ELEMENTARY	955	JPS CLINIC
114	MARY HARRIS ELEMENTARY	956	AGRICULTURE BLDG-CHS
115	JUNE DAVIS ELEMENTARY	981	COMMUNITY EDUCATION
116	ELEMENTARY #116	998	UNALLOCATED ORGAN UNIT
699	SUMMER SCHOOL	999	GENERIC ORG. CODE

F. 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 05-06 fiscal year of the school District, a 6 would denote the fiscal year. An ESEA Title I Part A – Improving Basic Programs grant for the project year from July 1, 1995 through June 30, 1996 would be indicated by a 6. A grant for the project year from July 1, 2006, through June 20, 2007, would be indicated by a 7.

In Skyward, for the General Operating Fund, Campus Activity Fund and Food Service, a year "0" is used each year. ONLY Grant/Federal Funding will use a number in the year portion of the budget code applicable to the year of the Grant/Federal Funds.

G. 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 the 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.

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

1X BASIC SERVICES

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

2X ENHANCED SERVICES

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

22 Career and Technology -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.

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

26 Non-disciplinary Alternative Education Programs - (AEP Basic Services) - All costs incurred to provide the base level program (non- supplemental) services to students who are separated from the regular classroom to a non-disciplinary alternative education program. Services must be described in the campus improvement plan.

27 Non-disciplinary Alternative Education Programs - AEP Supplemental State Compensatory Education Costs - The supplemental costs incurred to provide services to students who are separated from the classroom to a non-disciplinary alternative education program. These costs are supplemental costs to base level education resources and must be described in the campus improvement plan.

28 Disciplinary Alternative Education Program - DAEP Basic Services - All costs incurred to provide the base line program (non- supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. Services must be described in the campus improvement plan.

29 Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs - The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program. These costs are supplemental costs in relation to standards for base level education resource allocations and must be described in the campus improvement plan.

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

The SCE costs incurred to provide services in support of Title I, Part A school-wide campus' with at least 40% educationally disadvantaged students.

31 High School Allotment – to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work and align curriculum.

32 Prekindergarten (Pre-K) – Program designed to develop skills necessary for success in the regular public-school curriculum, including language, mathematics, and social skills.

36 Early Education Allotment – Funds allocated must be used to fund programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist the district in achieving the goals set in the district's early childhood literacy and mathematics proficiency plans adopted under TEC Section 11.185.

37 Dyslexia – For each student that a school district serves who has been identified as having dyslexia or a related disorder under TEC Section 48.103.

38 College, Career, and Military Readiness – At least 55 percent of the funds allocated must be used in grades 8 through 12 to improve college, career, and military readiness outcomes as described by TEC Section 48.110, Subsection (f).

9X OTHER

91 Athletics and Related Activities - This code is used to identify costs for expenditure functions for competitive athletic sports.

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

Optional Code 3

Optional Code 3 is a single code that is used at the local option.

Optional Codes 4 and 5

Optional Codes 4 and 5 is an optional **2-**digit code that may be used by the District to further describe the transaction.

LOCAL	Long Description	LOCAL	Long Description
0	LOCAL		
CCA	CROWLEY COLLEGIATE ACADEMY	INS	INSPIRE ACADEMY
CCC	CROWLEY CHILD CARE	IPP	INNOVATIVE PROGRAMS
COV	COVID 19 EXPENDITURES	MAT	MEDIA ARTS AND TECHNOLOGY
DLA	DUAL LANGUAGE ACADEMY	PKT	PRE-K TUITUION
ELE	ELEMENTARY	SEC	SECONDARY
ESS	ESS - education solution svcs	STM	STEM ACADEMY
FAA	FINE ARTS ACADEMY	YLA	YOUNG LEADERSHIP ACADEMY
GPA	GLOBAL PREP ACADEMY	YML	YOUNG MEN'S LEADERSHIP ACADEMY
HED	HEAD START PROGRAM	YWL	YOUNG WOMEN'S LEADERSHIP ACADE

APPENDIX II – DISTRICT FIXED ASSET GUIDELINES

A. Fixed Asset

1. An item which has an individual cost of **$5,000** or more plus technology items, etc.
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).

B. Sale or Disposal CI (Local)

The Superintendent is authorized to declare District materials, equipment, personal property such as vehicles, and supplies to be unnecessary.

The Board shall approve disposal of unnecessary materials, equipment, personal property such as vehicles, and supplies with a value greater than $10,000. The Superintendent is authorized to dispose of all other unnecessary materials, equipment, and personal property such as vehicles and supplies for fair market value. If unnecessary property has no value, the Superintendent may dispose of such property according to administrative discretion.

Instructional materials shall be disposed of in accordance with law. [See CMD(LEGAL)]

Property obtained with federal funds or as federal surplus shall be managed in accordance with federal law.

C. Bid and RFP Guidelines

1. Bid and proposal openings shall be conducted in a District office. LGC 271.026a
2. A bidder may withdraw a bid due to a material mistake in the bid. (Common Law)
3. Bids may not be changed for the purpose of correcting errors after they have. been opened. LGC 271.026a
4. The Board of Trustees has the right to reject all bids. LGC 271.027a
5. Contract Length
    a. Contracts obligate current District revenue only for the year in which they are awarded.
    b. Multi-year agreements are permissible if they contain:
        i. The right of the Board to terminate the contract at the end of each budget, or
        ii. An appropriate funding-out clause to allow termination should funds become unavailable to pay for the contract. LGC 271.903
6. Tie Bids
    a. If the District receives two or more low bids that are identical, the selection of the winner shall be by the casting of lots.
    b. If only one of the bidders submitting identical bids is a resident of the district, that vendor will receive the award. LGC 271.901
7. Non-resident bidders must underbid resident bidders by not less than an amount (percentage) by which a resident vendor would be required to underbid in the non-resident bidder's State (reciprocity). GC 2252.001; 2252.002
8. Inter-local Agreements between school districts, other local governments, and State agencies for the purchase of goods and services satisfies the requirement that contracts be preceded by a competitive pricing mechanism. GC 791.025 b, c
9. TXMAS may provide and the district may use State contract prices and vendors to satisfy the requirement that contracts be preceded by a competitive pricing mechanism. LGC 271.082
10. Purchasing Cooperatives
    a. Cooperatives may be established by school districts, regional education service centers, county departments of education, and other local governments to pool goods and services needs to obtain optimal pricing.
    b. The Board of Trustees must approve a contract with the governmental unit operating the cooperative designating a person to act for the district in all matters pertaining to the cooperative.
    c. The governmental unit operating the cooperative may collect fees from the participating districts of governments to cover the cost of operating the cooperative LGC 271.102