

ANDREWS INDEPENDENT SCHOOL DISTRICT



FISCAL MANUAL 2026-2027

Revised June, 2026

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Introduction

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

The district has developed and implemented several sub-manuals that provide additional, specific information about business operations.

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

Business Office Staff

The Business Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. The staff consists of:

Chris Dulin	Assistant Superintendent of Finance	Extension 1780
Maegan McKenzie	Payroll / TRS	Extension 1781
Armida Mireles	Benefits / New Employees/ Payroll	Extension 1783
Mandy Pace	Accounting & Accounts Payables	Extension 1782
Dana Alaniz	Accounts Payable & Purchases	Extension 1785
Melissa Cruz	Credit Cards / Cash Receipts /RevTrak	Extension 1784

Business Office Mission Statement

The Mission of the Andrews Independent School District Finance / Business Office is to provide support to all District students, staff, parents, and to ensure that all business operations are supportive of the instructional goals and objectives of the district in the attainment of the campus performance objectives (Student Achievement Indicators).

Accounting Code Structure

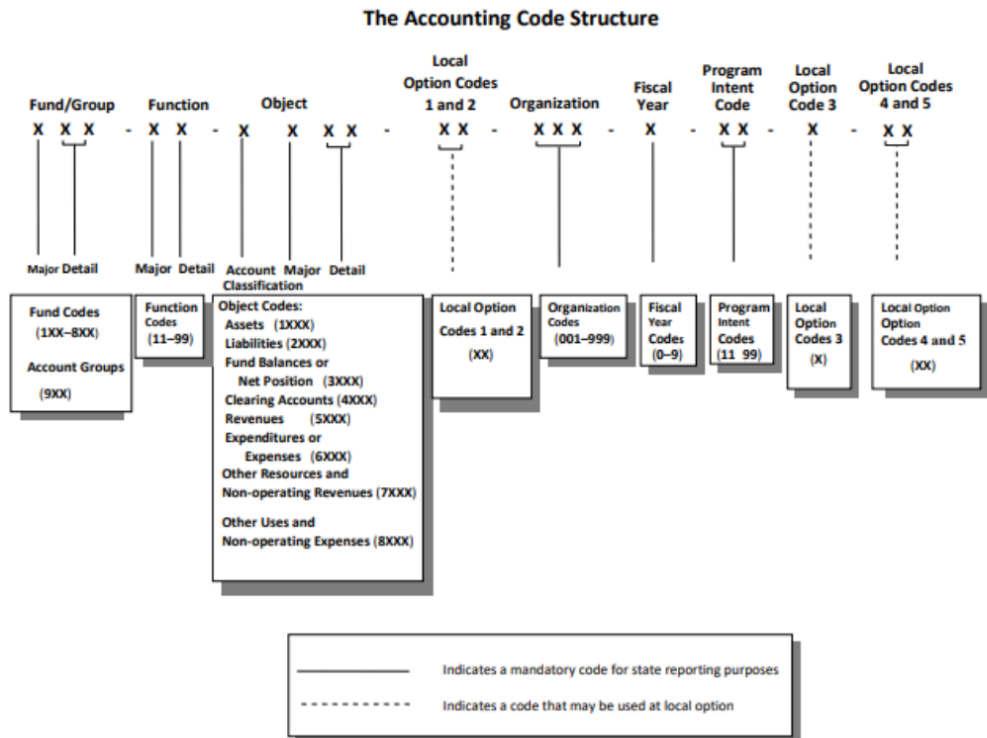
The Financial Accounting & Reporting Module of the Financial Accountability System Resource Guide (FASRG) contains the required accounting code structure. Use of the appropriate accounting code structure is mandatory. The code structure is available on the TEA website: www.tea.texas.gov.

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

A.1 Accounting Code Structure and Definitions

Exhibit A.1 illustrates the structure of the accounting code system.

Exhibit A.1 Accounting Code Structure



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

XXX-XX-XXXX-XX-XXX-X-XX-XXX 12345678

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

Activity Funds – Overview

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

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

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

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

Campus Hospitality or Sunshine (Faculty Fund) accounts shall be accounted for in Fund 865 in accordance with the FASRG. The Hospitality/Sunshine accounts are not district funds, but rather trust funds in the care of the district.

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

Allowable

1. Student trip related expenses such as meals, entry fees, lodging, transportation, etc.
2. Staff or student meals or refreshments (infrequent and nominal cost)
3. Awards/incentives (non-cash) of nominal value
4. Club supplies
5. Equipment, but it must be donated to the campus or district
6. Rentals such as vehicles, equipment, etc.
7. Contracted services such as printing, DJ services, motivational speaker, photographer, etc.

Non-Allowable

1. Alcohol, tobacco or other controlled substance
2. Payments of wages to district employees
3. Individual gifts to a specific student or staff member (exceptions may apply to student organization funds)
4. Donations to a person or outside organization (exceptions may apply to student organization funds)

Activity Funds (Campus) – Fund 461

Campus activity funds (**Fund 461**) are school funds managed under the direction of the campus principal. These funds shall be referred to as “the Campus Activity Funds”. There may be multiple sub-accounts within the Campus Activity Fund such as the Principal’s Account, Library Account, 2nd grade teachers, etc. Sub-accounts within the Campus Activity Fund are not student club or organization funds. The funds raised within the sub-accounts shall be used to benefit that respective activity under the direction of the teacher who oversees the account, subject to the approval of the campus principal.

Campus activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district’s business office on a daily basis. Refer to cash/check handling procedures. Campus activity funds are primarily used to benefit students. Typical uses include field trip fees, awards, incentives, etc.

Campus Activity Funds shall not be used for “gifts” to students and/or staff. General Funds (Fund 199/Operating) and/or resources purchased with the General Fund shall not be used to generate activity funds. Campus staff (administrative/support) shall not perform Campus Activity Fund activities during the academic day that may incur additional cost from the General Fund such as hiring of a substitute or other additional staff. Giving of staff time to generate activity funds shall be voluntary.

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

A purchase order is required for all campus activity fund expenditures. In addition, multiple campus activity accounts may be created to segregate funds by purpose.

A list of the Campus Activity Funds by campus is available from the Business Office.

Activity Accounts (Student Organizations and Faculty Funds) – Fund 865

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

Student Organizations

Student clubs and organizations shall be defined as student-led groups with formation documents, by-laws, and elected officers. All student clubs and organizations shall function under the sponsorship of a campus staff member, i.e. teacher or other staff member.



Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's business office on a daily basis. Refer to cash/check handling procedures. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts] or on the Fundraising Collections Record form (refer to Fundraising Documentation Forms).

Student activity funds shall be used exclusively for the benefit of students. Students shall make decisions regarding the expenditure of club funds. The expenditure of these funds shall be based on documented student action as evidenced by club/organization resolutions, meeting minutes, etc. Typical uses include travel, awards, banquets, supplies, etc.

Allowable

- a. Student trip related expenses such as meals, entry fees, lodging, transportation, etc.
- b. Awards/incentives
- c. Club supplies
- d. Equipment, but it must be donated to the campus
- e. Rentals such as vehicles, equipment, etc.
- f. Contracted services such as printing, DJ services, motivational speaker, photographer, etc.*

*Contracted services must be in accordance with IRS regulations as they relate to Form 1099 issuance.

Non-Allowable

Alcohol

Individual gifts to a specific student or staff member

The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training will be scheduled to assist the organization sponsors in managing their respective student activity account(s). All expenditures and payments to vendors shall be centralized through the district's business office.

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). Any fundraising activities must follow board policy [FJ Legal/Local](#). An **Authorization to Conduct to a Fund Raiser Form** should be submitted to the campus principal in advance of the scheduled activity. In addition, at the end of the fund-raising activity, a **Profit Loss Statement** should be filed with the principal. Activity funds shall be audited and must adhere to accepted business practices.

To establish an activity account, an organization should have an approved constitution and elected officers. The **Request to Establish a New Student Activity Account form** shall be submitted by the campus principal prior to allowing the sponsor or students to raise funds (call Business Office for this form).

Since Student Activity Accounts are trust funds that the campus manages on behalf of the student; therefore, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of five (5) years. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the Campus Principal, as part of the closeout procedures, shall collect all club records for storage on the campus for one year, then at the records center for the rest of the archival period of time. New receipt books shall be issued to staff members for each fiscal year.

Hospitality/Sunshine Faculty Funds

Campuses may establish a staff account (Hospitality or Sunshine) with voluntary donations from staff. These funds are not campus funds, but rather trust funds belonging to the faculty. The funds may be used in any manner to benefit the faculty at the direction of the Hospitality/Sunshine Committee subject to the oversight and approval of the campus principal as "trustee" over the funds.

Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, employee recognition awards, etc. These funds shall be deposited and expended from an Agency Fund (Fund 865). **No fundraising activities shall be allowed in a Hospitality Fund.**

According to the FASRG, if funds are received from teachers or other employees as contributions to a "flower fund" or "hospitality fund" those funds would be categorized and accounted for as an agency fund [Fund 865].

Athletics / Co-Curricular Activities

Meal Allowance

All student travel and meals should use the appropriate 1XX E 36 **6412** XX XXX account. **Meal allowance** per person when traveling with students is \$12 per meal. When traveling where you will have multiple meals, the grand total should not exceed \$12 per meal (e.g., 20 students at \$12 a meal for lunch and supper should have a PO for a total of $20 \times 12 + 20 \times 12 = \$480$. The grand total in this scenario should not exceed \$480). Any excess expenses turned in over the allowed meal allowance per trip will be taken out of the corresponding group's activity account. Supervisors who sign off on EVs for meals need to check for overages, and submit an appropriate PO using the appropriate activity fund before submitting the EV to the business office. Tips are not to exceed 20% of the bill. Any excess tip amount will need to be reimbursed to the district.

Hotels during Pre-District Only

For any **pre-district travel requiring a hotel**, the hotel expense should be requisitioned using the group's activity account. Registration fees and meals will remain in the general fund allowances. All hotel requisitions should be made out to US Bank (include hotel name, address, dates, number of rooms, and number of students and adults in the description). When hotels are needed for travel, rooms should be booked at 3-4 students in a room.

Coaching Clinics

Coaches are allowed a maximum of two (2) clinics per year (one can be paid using **general fund** adult travel and the second one paid using **activity funds**). Their sport's state tournament can count as one of the two allowed if their team does not make their state game (e.g., basketball state tournament, Tennis state tournament). Coaching clinics should be left up to the discretion of the head coaches of each sport to determine the clinic(s) that is best for their professional growth. When coaches travel to clinics, it is expected that hotels will be booked with two to a room (when appropriate and able).

If we have a student selected to an All-Star game and the coaches have already been to 2 clinics for the year, then All-Star game travel could be paid out of activity funds for coaches that wish to attend.

EOY Banquets/Celebrations

All End-of-Year banquet meals/décor for **individual** sports will need to be paid for out of **activity funds**. Charging parents, etc. for meals will be up to the head coach in charge of their sport's EOY banquet. If charging for a meal, ensure no cash is taken. All proceeds will be deposited into the same activity account that the banquet fees were charged to. Get with the AD on how you want to sell tickets/entry for banquet meals (e.g., Hometown tickets, Square Card Reader).

Requisitions

Within Skyward, all requisitions that are over budget will be denied or not approved until an appropriate budget transfer occurs within Skyward to cover the expense. Exceptions to this rule will be student travel accounts only (180 E 36 6412...). Student travel accounts that end in the negative **after the season is over** are expected to be settled up to a balanced budget by an appropriate budget transfer initiated in Skyward.

Requisitions should only use accounts associated with each sport/group appropriately. If money is needed to cover an overage, submit a budget transfer for approval before submitting the requisition.

State Rings

When a team wins a state championship, the school will cover the expense of the ring (up to a total of \$500). When coaches are choosing state rings, be mindful that amounts over the \$500 limit will need to be paid by each student. Requisitions for state rings should be taken from the ADM Athletic Activity account BEFORE ordering any state ring. Students who have hardships should be taken into consideration when purchasing state rings, and charging for overages.

Budget Amendments

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

Budget Transfers

A budget transfer is a transfer of funds **within the same function**. The Chief Financial Officer shall approve all budget transfers. Budget transfer requests shall be submitted in Skyward for approval.

To keep budget transfers to a minimum, each budget manager should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary. An excessive number of budget transfers may substantially change the budget document that was presented to the School Board during the budget adoption process.

All budget transfers and/or amendments of federal grants shall be approved by the Federal Grants Manager [Director of Federal Programs] to ensure that a grant amendment is filed with the granting agency (such as TEA), as appropriate.

Cash/Check Handling

Andrews ISD is a cashless district (with the exception of campus cafeteria purchases and library book fairs only).

All cash and checks shall be deposited to the campus secretary/bookkeeper on a daily basis. No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home for extended periods of time. **No cash purchases should be made – every dollar collected should be receipted and deposited to the campus secretary/bookkeeper.** The campus secretary/bookkeeper shall receipt [in a bound, pre-numbered receipt book] and forward all monies on a daily basis to the district's business office, or secure overnight in a locked campus safe if the deposit cannot be made the same day. **NO INDIVIDUAL SAFES OR LOCKING DRAWER CABINETS ARE PERMITTED FOR STORING OF FUNDS.** A Cash Transfer form should be included with all deposits.

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

Book Fair Cash Management

When planning to have a Book Fair, proper planning for dealing with cash should take place. A requisition should be put in for cash to make change with detailing the cash denominations and coins needed. When a PO is approved, you will need to inform the business office of when you are going to come pick up the cash for your event at least two days prior to needing the cash. After the event, ensure you are adhering to “Cash/Check Handling” procedures above.

Check Processing

Business Office checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Thursday afternoon of each week. At times, checks may be processed earlier or later in the week, due to holidays, staff work schedules or unforeseen events. All Activity Account check requests shall be approved by the appropriate principal or administrator and submitted to the Accounting Specialist by 12:00 noon on Tuesdays, including all supporting documentation. Requests received after this time will be processed the following week. Check requests without all of the supporting documentation will not be accepted, nor processed. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

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

Checks not cashed by the expiration date (6 months from date of issue) will be voided. A new check will be reissued at a fee of \$25.00 if the payee is located and requests a reissue. Otherwise, the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

Consultants or Contracted Services

Consultants (Independent Contractors) are non-employees who are contracted to perform a personal or professional service such as DJ services, alterations, repairs, etc. A Consultant Service Contract and Contract Transmittal Form are required for every contractor. The Superintendent is the only individual authorized to sign contracts on behalf of the district. An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed \$25,000 shall be approved by the Superintendent and the Board of Trustees.

Please follow these procedures when submitting a Consultant Service Contract:

- o Submit a completed Transmittal Form and Consultant Service Contract form to the Assistant Superintendent of Finance for review. The Assistant Superintendent of Finance will forward to the Superintendent.
- o Obtain the following documents from the consultant:
 - o A Vendor Application Form
 - o A completed W-9 form
 - o Conflict of Interest Questionnaire
 - o A Felony Conviction Form
 - o If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.

Documentation of insurance, such as general liability, workers compensation, and auto liability, shall be submitted to the business office with the purchase order. The Certificate of Insurance shall name “Andrews ISD” as additional insured.

Contracts and Service Agreements

All contracts for rentals, yearbook orders, service agreements, etc. must be signed by the Superintendent or designee. **No other employee is authorized to sign a contract or agreement on behalf of the district.** An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed \$25,000 shall be approved by the Superintendent and Board of Trustees.

Credit Cards

The district utilizes several credit cards for purchasing of food, supplies, and equipment. Activity account expenditures may be made with district credit cards.

If receipts and credit card receipts are not submitted on a timely basis, these charges will be posted to the campus' activity account until receipt of the supporting documentation. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

All district employees who have been authorized to utilize a credit card for purchases shall sign a Credit Card User Agreement. Violations of the credit card usage procedures may result in disciplinary action, up to and including termination of employment.

Fiscal Year

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

All invoices for goods received before June 30th, shall be submitted to the Business Office by July 9th for processing and payment.

Fixed Assets & Inventory

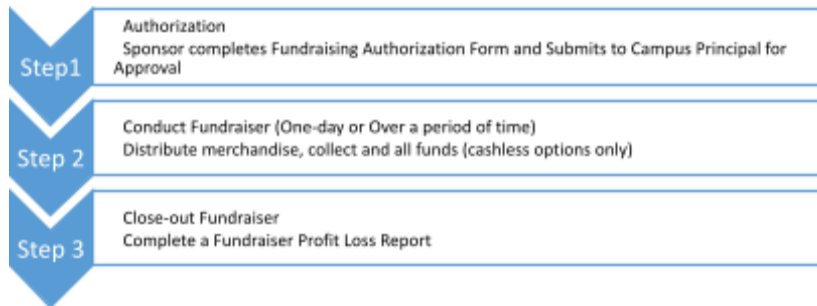
All fixed assets and inventory [equipment] purchased with Campus or Student Activity funds become the property of Andrews ISD. All assets and inventory shall be tagged and tracked in accordance with the district's fixed asset procedures.

Fundraisers

Fund-raising activities by student groups and/or for school sponsored projects shall be allowed, with **prior administrative approval** and under the supervision of the project sponsor.

All fund-raising projects shall be **subject to the approval of the principal / administrator**. Generation of student activity funds shall not in any way compete with the National School Lunch Program (NSLP). The **Authorization to Conduct a Fundraiser form** shall be completed by the Club Sponsor and submitted to the Campus Principal / administrator for approval. The secretary/bookkeeper shall keep a copy of all approved fundraiser forms to ensure that funds are deposited on a timely basis. Remember, Andrews ISD is a cashless district and all funds collected should come through online payments set up with principal approval through either a "Square" purchase or through "RevTrak."

A fundraising flowchart is depicted below:



Student participation in approved fund-raising activities shall not interfere with the regular instructional program.

Merchandise ordered for resale should be distributed to students on a written distribution log (refer to Fundraising Documentation Forms). The merchandise distribution log should reconcile with the corresponding invoice and/or packing list. For example, if an invoice reflects that 200 yearbooks were purchased from a vendor and receipts reflect that 180 yearbooks were sold, there must be a total of 20 yearbooks on hand at the end of the fundraiser.

At the conclusion of all fundraisers, the Club Sponsor shall complete a Fundraiser Profit/Loss Statement and submit to the Campus Principal for approval.

All fundraising documentation shall be subject to audit and must be kept on file for five (5) years from the date of the fundraising event.

Board Policies must be adhered to in [FJ Legal/Local](#), [CDC Legal/Local](#), [CFD Legal/Local](#), [FFA Legal/Local](#).

Individual Student Accounts

Money raised by student clubs shall be used to benefit the group as a whole rather than being credited to student individual accounts. According to the IRS Publication 557, if individual accounts are used to accumulate fundraising profits for individuals, then a) the money becomes taxable to the student; and b) the people who donate in good faith are not allowed to deduct their contributions.

For example, if students are raising money for their club to pay for an out-of-town trip, the entire amount collected should be divided by the students participating in the trip regardless of the amount that each individual student raised through fundraising activities.

Gift Cards

Campus Activity and Student Activity funds shall not be used to purchase gift cards that will be issued to staff. Gift cards, in any amount, are taxable to the employee and must be processed through the employee's paycheck and included on the employee's annual tax statement (Form W-2).

Gift cards donated to the district by outside sources are also taxable to the employee according to IRS regulations.

Hospitality funds may be used to purchase gift cards. These funds belong to the staff and may be used in any appropriate manner, including the purchase and issuance of gift cards.

Grants Management

All state and federal grants shall be managed in accordance with the **State & Federal Grants Manual**. All federal grants expenditures shall comply with the federal regulations, i.e., EDGAR or 2 CFR 200. TEA- administered grants shall also meet the Grant Management guidelines established by TEA. Specifically, grant fund expenditures must meet the following guidelines:

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

The Grants Manager [Federal Programs Director or Corresponding Assistant Superintendent] shall be directly responsible for the management of all state and federal grants. The Chief Financial Officer shall review all grant purchases and expenditures and seek guidance from the Grant Manager for clarification related to grant restrictions, as appropriate.

On an annual basis, all staff paid from federal grant funds shall sign a job description each school year. The job description must include the source of funds, job duties related to the federal grant program, and a statement regarding Executive Order 13513 which prohibits texting while driving a district owned vehicle or a personal vehicle on grant-related business. The Intent and Purpose as stated in the federal grant program guidelines of each grant may be used to determine the specific job duties of federally-funded positions.

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

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

Hotel Occupancy Tax Exemption Form

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

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

Incentives and Awards

"Incentive" for purposes of these guidelines refer to an "award" for performing an activity, achieving a milestone, or some other form of recognition or appreciation.

Source of Funding:

The purchase of incentive awards with district funds (as defined below) **and** incentive awards donated to the district by outside entities are governed by this procedure. All district-issued cash equivalent (gift cards) and property (with a value of \$25 and above) will be subject to federal employment taxes through payroll disbursements. Incentive awards presented to district employees directly by outside entities are not processed through payroll disbursements as the district is not making the award; therefore, these awards are not taxed by the district.

District funds: The General Fund (Fund 199) and the Campus Activity Fund (Fund 461) may be used only to purchase "allowable" staff and student incentives.

Non-District funds: Student Activity Funds and Hospitality Accounts (Fund 865) may be used to purchase any reasonable staff or student incentive. Although these funds belong to the respective student group or faculty, all purchases shall be approved by the student group treasurer, sponsor, and campus principal, as appropriate.

State and Federal Grant Funds: State and federal grant funds may be used to purchase only allowable awards and incentives. TEA's Budgeting Costs Guidance Handbook defines allowable awards and incentives as noted below:

Awards for Recognition and Incentives for Participation

Minimal-cost certificates, plaques, ribbons, small trophies, or instructionally-related items to be used in the classroom (such as pens and pencils) **are acceptable** incentives for participation in program activities or awards for recognition.

The following items may be donated by others but **may not be purchased with state or federal grant funds**:

- Gifts or items that appear to be gifts
- Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, imprinted pens, and key chains
- "Door prizes," movie tickets, gift certificates, passes to amusement parks, and so on
- Food of any kind (snacks, beverages, refreshments, meals, and so on)

Meals for staff and students:

Meals provided to staff during meetings and professional development events are not considered an incentive or award and are not taxable. Meals may be provided to staff only during cloistered all day meetings (6 hours) or during a working lunch. These meals are not taxable as they would meet the IRS regulation that states: *Meals provided on the premises and for the convenience of the employer are not taxable*. The meeting and/or training agenda must be submitted as support for the expense.

Meals provided to staff while on a day trip as a chaperone with students are not taxable as we have interpreted that they are excluded from taxes under the IRS directly-related or associated tests.

Meals provided to staff for morale or goodwill, such as staff appreciation days, are generally taxable; however, since they are provided on an infrequent basis and they have a minimal value, they are not taxable. IRS Regulations state: *Infrequent meals of minimal value may be excludable [from taxes] as a de minimis fringe benefit*.

Meals provided to food service staff are not taxable as they meet the IRS guidelines which state:

Meals you furnish to a restaurant or other food service employee during, or immediately before or after, the employee's working hours are furnished for your convenience. The district has elected to provide a meal to food service staff on a daily basis at no charge in

accordance with Child Nutrition Program guidelines (TDA) which state: *CNPs have the option to charge or not charge nutrition program employees for meals if the employees are directly involved in the operation or administration of meal planning, preparation, and service.*

Note: Meals may be provided to students during school-sponsored events (academic or athletic) while the students are away from the school campus and for on-campus events such as Student of the Week events.

Employee Achievement and Safety Awards

Employee achievement awards, such as length-of-service or safety shall be presented to an employee as part of a meaningful presentation, i.e. End-of-the-Year Employee Recognition & Retiree Event to comply with the IRS regulations. These awards, if compliant with the IRS, are not taxable.

Student incentives shall not violate the UIL Side-by-Side Rules, nor the FMNV federal and state guidelines.

Cash prizes shall not be awarded to staff or students.

Staff Incentives

		District Funds	State or Federal Funds	Non-District Funds
Staff Incentive Types	Description	Allowability	Funds	Allowability
Items defined as de minimus, value not to exceed \$20 per item	Flash drives, small trophies, ribbons, certificates, plaques, desk accessories or meal voucher for a specific food item(s), etc.	Allowable	Not Allowable	Allowable
Gift Cards	Cards with a pre-set dollar limit to be spent as the recipient's discretion	Not Allowable	Not Allowable	Allowable
Gifts, or items that appear to be gifts	Birthday or other holiday gifts, flowers, candy, or gift cards for personal services.	Not Allowable	Not Allowable	Allowable
Food considered as a snack	Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snacks from the Food Service Dept.	Allowable	Not Allowable	Allowable
Food considered to be a meal as recognition such as Teacher	Pizza, hot dogs, hamburgers, tacos, or other food items that could be considered a meal.	Allowable	Not Allowable	Allowable
School spirit items, not to exceed \$20 per item	T-shirts, caps, fitness bottles, towels, clocks, sport cups.	Allowable	Not Allowable	Allowable
Electronics	Laptop computers, printers, digital cameras, DVD players, iPod, iPad, phones or calculators	Not Allowable	Not Allowable	Allowable

Student Incentives

		District Funds	State or Federal Funds	Non-District Funds
Student Incentive Types	Description	Allowability	Funds	Allowability
Items defined as de minimus, value not to exceed \$20 per item	Flash drives, small trophies, ribbons, certificates, plaques, desk accessories or meal voucher for a specific food item(s), etc.	Allowable	Not Allowable	Allowable
Gift Cards for participation or recognition (such as perfect attendance)	Cards with a pre-set dollar limit to be spent at the recipient's discretion - not to exceed a \$10 value	Allowable	Not Allowable	Allowable
Food considered as a snack	Pizza, Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snacks from the Food Service Dept.	Allowable	Not Allowable	Allowable

Food considered to be a meal as an incentive award, such as Student of	Pizza, hot dogs, hamburgers, tacos, or other food items that could be considered a meal.	Allowable	Not Allowable	Allowable
School spirit items, not to exceed \$20 per item	T-shirts, caps, fitness bottles, towels, clocks, sport cups.	Allowable	Not Allowable	Allowable
Electronics	Laptop computers, printers, digital cameras, DVD players, iPod, iPad, phones or calculators	Not Allowable	Not Allowable	Allowable

Invoices

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

Texas law, Texas Prompt Payment Act, requires that all invoices be paid to vendors within 30 days of receipt of the goods/services and/or the invoice, whichever is later. If the business office fails to pay promptly, the vendor can assess penalty interest charges. **If a staff member directly receives an invoice and/or packing list and neglects to submit on a timely basis, he/she may be held personally liable for the penalty interest charges.**

The business office issues invoices for reimbursement requests from outside entities as needed. The invoices are tracked so that funds are collected on a timely basis.

Public Notices

To the extent a law requiring or authorizing the publication of a notice in a newspaper by the District or its representative does not specify the manner of publication, including the number of times that the notice is required to be published and the period during which the notice is required to be published, the District shall follow Government Code Chapter 2051, Subchapter C. Gov't Code 2051.042 [Board Policy GC Legal].

- A notice must be published in a newspaper issued at least one day before the occurrence of the event to which the notice refers.
- The notice shall be published in at least one issue of a newspaper.
- The newspaper in which a notice is published must:
 1. Devote not less than 25 percent of its total column lineage to general interest items;
 2. Be published at least once each week;
 3. Be entered as second-class postal matter in the county where published; and
 4. Have been published regularly and continuously for at least 12 months before the governmental entity or representative publishes notice. A weekly newspaper has been published regularly and continuously if the newspaper omits not more than two issues in the 12-month period.

A notice shall be published in a newspaper that is published in the District and that will publish the notice at or below the legal rate. The legal rate for publication of a notice in a newspaper is the newspaper's lowest published rate for classified advertising.

If no newspaper published in the District will publish the notice at or below the legal rate, the District shall publish the notice in a newspaper that is published in the county in which the District is located and will charge the legal rate or a lower rate.

If no newspaper published in the county in which the District is located will publish the notice at or below the legal rate, the District shall post the notice at the door of the county courthouse of the county in which the District is located. Gov't Code 2051.045, .048

The legally-required publications that must be published in a newspaper include the following: [Note. Other publications are required to be posted on the district's website.]

1. Annual financial statement – not later than the 150th day after the date the fiscal year ends (Local Govt Code 140.006 (c), (d). [[Board Policy CFA Legal](#)])
2. Notice of Public Hearing to discuss Schools FIRST (financial management report) – once a week for 2 weeks prior to holding the public meeting. [[Board Policy CFA Legal](#)]
3. Notice of Public Meeting on Budget – notice shall be published not earlier than the 30th day or later than the 10th day before the date of the hearing. [[Board Policy CE Legal](#)]
4. Posting of the dates that PSAT/NMSQT tests will be administered – A district that does not have a website shall public a notice in a newspaper at the same time and with the same frequency with which the information is provided to a student who attends a district school.
5. Publication of intent to destroy Special Education records.
6. Districts assigned with certain accreditation statuses (warned, probation and revoked) – In addition to posting on the district's website, shall publish in a newspaper in the district for 3 consecutive days. [[Board Policy AIA Legal](#)]
7. Purchase or Use of Real Property Contract – publish a notice of intent not less than 60 days before the date set to approve execution of the proposed contract. [Board Policy CHG]
8. Notice of Public Hearing on TAPR – the notice must be published in a newspaper in the district.
9. Notice of Bids and Proposals – once a week for at least 2 weeks before the deadline to receive bids, proposals, or responses to a request for qualifications. [TEC 44.031 & Board Policy CH & CV Legal]

Notwithstanding any other law, a district shall submit only in electronic format all reports required to be submitted to TEA under the Education Code. *Education Code 7.060(c)* [Board Policy BR Legal]

Purchasing Deadlines

In an effort to maximize the use of budgeted campus funds during the current fiscal year, the purchasing deadline for supplies and equipment shall be May 1st, with **requisitions needing to be put in no later than April 15th**. Purchasing documents for services and travel should be submitted by July 1st. At times, the purchasing deadlines for Campus and Student Activity Funds may be extended to support campus or organization activities. The purchasing deadline for supplies through a federal grant that is nearing the termination of the grant shall be **at least 90 days prior to the end of the grant period** to ensure that there are no residual supplies at the end of the grant period. If residual supplies in excess of a \$5,000 aggregate value, the granting agency and/or pass-through entity must be notified to obtain disposition approval and instructions.

Purchase of Food and Non-Food Items

When food and non-food items are utilized for faculty, site-based meetings, etc., the expense shall be coded to the Campus Activity Account (Fund 461). All other uses, such as professional development, should be coded to the appropriate account code.

Food and non-food purchases for staff campus celebrations, such as holidays, birthdays, or other events shall be paid from the Hospitality and/or Sunshine Accounts.

Purchase Requisition and Order Forms

A purchase order form is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the Skyward Requisition system by the requesting campus or department and submitted to the business office for approval of a purchase order. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. Budget codes must be noted on all requisitions.

After the requisitions pass all electronic approval paths, the purchase order form is automatically numbered for audit tracking purposes. **No employee shall order or receive goods without an approved purchase order.** According to [Board Policy CH \(Local\)](#), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

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

Purchasing Card – State of Texas Procurement Card Program

The district is a participant of the State of Texas Procurement Card Program. The purchasing card is a credit card issued through US Bank's Commercial Card Program. Failure to comply with the Credit Card Program policies and procedures may result in revocation of charging privileges, personal liability for inappropriate expenditures, and disciplinary action including termination of employment.

PROCEDURES FOR USE OF ANDREWS ISD US BANK CARD:

1) Enter a requisition to "US Bank"

After your expense totals are known (this can include hotel, hotel parking, meals, rental car, etc.), a requisition must be submitted and final approval given in Skyward. The requisition should be made out to "US BANK"

Once a requisition is approved and assigned a Purchase Order number a card will be issued. You will be notified by the Business Office once a card is available to pick up.

****If you need a card to make hotel reservations, please contact the Business Office to make arrangements.**

US BANK cards are for the travel expenses of Andrews ISD employees and students only; they are not to be used to purchase supplies.

2) Pick up US Bank Card at the Business Office

THE PERSON WHO HAS BEEN APPROVED TO USE THE CREDIT CARD MUST PICK UP/SIGN OUT THE CARD AT THE BUSINESS OFFICE.

Please take your AISD Employee ID with you on your trip. This will give you a picture ID proving you are an Andrews ISD employee and an approved user of a district credit card.

3) Return From Trip

The US Bank card is due back in the Business Office within 3 working days after you return from your trip.

Once the trip is over, complete and attach all original receipts (receipts must be itemized) to the US Bank Reconciliation Form. Turn in the form, with all receipts, to **your** campus office to be approved/signed by your Principal/Supervisor.

If you are traveling with students, attach a student list to the US Bank reconciliation form.

Any late fees on the US Bank statement due to receipts being turned in late will be the responsibility of the employee who signed out the card and may be subject to a payroll deduction. Violation of these policies could result in your Credit Card privileges being revoked.

4) Problems with US Bank Card

Most problems with being denied at a vendor (usually restaurants) are due to insufficient funds or sometimes the vendor inputs the expiration date wrong (check that first). If the card is still denied, contact Dr. Dulin.

Dr. Dulin's cell phone number: **432-770-9477**.

Contact Dr. Dulin if the card is declined. For any other question contact your supervisor.
If Dr. Dulin does not answer, please leave him a message or send him a text.

Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively procure purchases that exceed \$50,000, in the aggregate, over a 12-month period. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

The district has implemented an administrative procedure to solicit quotes for purchases, which exceed \$25,000, in the aggregate, over a 12-month period. The written (faxed or emailed) quotes should be attached to the purchase requisition.

Anticipated purchases, which may exceed these limits, should be brought to the attention of the business department well in advance of the need for the goods or services. The competitive procurement process may take approximately 2 to 3 months, from specification development to School Board approval of a contract.

The purchasing laws apply to all purchases with Campus Activity funds, but do not apply to the purchases with Student Activity funds.

Staff members shall not use their personal funds or credit card to make purchases. Unauthorized purchases shall not be subject to reimbursement with campus funds.

Federal Regulations

The **Purchasing Procedures** contain guidance related to the competitive procurement requirements in federal regulations (2 CFR 200 – EDGAR), state laws/rules and local board policy.

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

- Micro-purchase – Most frequent method used due to the purchase of goods and/or services that are than \$10,000 in the aggregate. These purchases shall be spread among qualified vendors, as appropriate.
- Small purchase – Purchase of goods and services ranging from \$10,000 to \$149,999. Three (3) quotes are required for these purchases. Due to a more restrictive state law, the Small Purchases shall be limited to \$49,999. The state procurement laws will govern purchases from \$50,000 to \$149,999.
- Single Acquisition Threshold – Purchase of goods or services over \$150,000 through the use of sealed bids or proposals. The federal regulations for competitive procurement shall be used to procure goods and services under this purchasing method.
- Noncompetitive proposals – Shall be used for purchases from a sole source vendor or a grant agency approved non-competitive vendor, such as Education Service Centers.

State Law

All school district contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the district in accordance with the Texas Education Code (TEC 44.031). According to Board Policy CH Local, any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place. All purchases, which may exceed these limits, should be brought to the attention of the business office

well in advance of the need for the goods or services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

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

Sole Source

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

Raffles

School districts are not allowed to conduct raffles. Attorney General Opinion JM-1176 ruled that independent school districts are not qualified to hold charitable raffles. An unauthorized raffle is considered gambling under the Texas Penal Code – Class C Misdemeanor.

Receiving of Goods

The district utilizes a centralized receiving system – all goods must be delivered to the Administration Building. A copy of every purchase order for goods (supplies/equipment) will be forwarded to the receiving clerk. Upon receipt of the goods, all items that require an inventory or fixed asset tag will be tagged [by the receiving clerk] before delivery to the appropriate campus/department. All orders will be delivered to the respective campus or department with a packing list for “check-off” and verification of receipt. Discrepancies, if any, should be reported to the receiving clerk. Upon receipt of the receiving report and the invoice, the vendor will be paid for the order. Staff members that receive authorization to pick-up goods directly from a vendor shall submit written confirmation of receipt to the receiving clerk.

Returned Checks

All returned checks shall be deducted from the appropriate activity account balance until the outstanding amounts have been collected from the payee. To minimize returned checks, all checks accepted must have the proper identification of the payee, such as name, address, driver’s license number, and phone number. The Accounting/Purchasing Specialist shall forward a Returned Check Notification Letter to the maker of checks that are returned by the depository bank.

The district shall reserve the right to reject future checks from makers of returned checks.

Roles and Responsibilities

Club Sponsor

- Attends annual training
- Maintains records
- Deposits funds collected on a daily basis
- Submits Requests to Conduct Fundraiser forms as required

- Completes a Fund Raiser Profit/Loss Report for every fundraiser
- Reconciles the activity account to finance reports monthly
- Signs a **Responsibility Affidavit**

Campus Secretary/Bookkeeper

- Monitors approved fundraising activities and submission of funds
- Receives, counts, and receipts all funds
- Assists sponsors
- Informs Principal of problems and concerns

Campus Principal & Athletic Director [Ultimate responsibility for Activity Funds]

- Approval of all campus and student activity fund transactions
- Safekeeping of money on campus
- Proper accounting and administration of all activity funds
- Approval of disbursements in accordance with the procedures manual.

Sale of Personal Property – Surplus

All supplies and equipment which are deemed to be surplus [not of any use to the district], will be recommended to the Superintendent for sale via a Surplus Sale. The Director of Operations shall oversee surplus sales. At least one surplus sale may be scheduled per year.

Surplus sales shall be advertised in a local newspaper and/or district website. Items may be sold via marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district.

Sales Tax Exemption Form

The Sales Tax Exemption form shall be used for school-related purchases only, such as instructional supplies, custodial supplies, general equipment, etc. Purchase of personal items or items that will provide a private benefit for staff or students are not eligible for the sales tax exemption. For example, all purchases made through the Hospitality/Sunshine accounts, such as flowers, birthday cards, decorations, food and non-food items, etc., shall be subject to sales tax since the funds belong to the staff and not the campus. Another example shall include personal clothing and/or shoes purchased by students that they will retain ownership.

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

Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Travel Expense – Advances & Settlements

Campus Activity funds shall not be used to pay for professional development activities. All professional development expenses shall be paid from the General Fund or other available funds subject to the District's Travel Guidelines.

Student Activity funds may be used to pay for student and travel expenses for organization/club-related expenses, such as Student Council, Spanish Club, etc. The District's Travel Guidelines shall be adhered to in requesting funds for travel expenses. Travel expenses may include registration fees, meals, mileage, lodging, and transportation costs.

Both Campus and Student Activity funds may be used to purchase on-site or off-site group meals for staff or students, as appropriate. The District's guidelines shall be adhered to in requesting approval and funds to purchase on-site and off-site group meals.

Vendors

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

Requests to add new vendors shall be accompanied by the Vendor Application and all new vendor forms such as: [W-9 Form](#), Felony Conviction form and Conflict of Interest Questionnaire (CIQ).

FORMS

**Andrews Independent School District
Authorization to Conduct a Fund Raiser Form**

Campus: _____

Club: _____

Taxable Fundraiser: (☐)Yes (☐)No

Fund Raiser Title: _____

A. What type of merchandise or service will be sold or provided?

B. Will food be sold that will be consumed during school hours (**midnight to 30 minutes after the end of the school day**)? (☐)Yes (☐)No

If so, does the food item(s) meet the USDA nutritional standards? (☐)Yes (☐)No

Please attach a copy of the Smart Snacks Product Calculator Results and Nutrition Fact Label from the food item(s) for audit purposes.

C. How will the merchandise or service be sold or provided (e.g. catalog sales, individual sales to students on campus, prepaid orders, etc.)?

D. Vendor _____ Representative _____
Address _____ Phone _____

E. Fund raiser will be conducted from _____ to _____
(Month/Year) (Month/Year)

F. Funds generated will be used for _____

Projected Sales and Expenses:

Total Projected Sales \$ _____

Total Projected Expenses \$ _____

Projected Net Profit \$ _____

Sponsor Certification:

I hereby certify that a profit/loss statement will be completed and submitted to the campus principal within 30 days after the termination of the fund-raising activity. In addition, I certify that all monies collected will be deposited to the campus secretary/bookkeeper in accordance with the district's cash handling procedures.

Sponsor's Signature: _____

Date: _____

Authorization:

(☐) Approved

(☐) Disapproved

Principal: _____

Date: _____

**Andrews Independent School District
Student Activity Account
Fund Raiser Profit/Loss Statement**

School: _____ Club: _____

Fund Raiser Title: _____

Actual Sales:

<u>Receipt No.</u>	<u>Amount Deposited</u>	<u>Sales Tax (if required)</u>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

Total Sales/Tax \$ _____ \$ _____

Actual Sales (Amount Deposited – Less Sales Tax) \$ _____

Actual Expenses:

<u>Invoice Number</u>	<u>Invoice Amount</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total Expenses \$ _____

Net Profit/Loss (Total Sales less Total Expenses) \$ _____

Club Treasurer: _____

Date: _____

Sponsor: _____

Date: _____

Principal: _____

Date: _____

Andrews ISD
Club Sponsor Responsibility Affidavit

According to the Texas Education Agency's Financial Accountability System Resource Guide (FASRG), an *individual activity fund sponsor shall be responsible for managing their respective activity fund. This responsibility can include:*

- ✓ *Developing fund raising plans*
- ✓ *Monitoring the financial position of the activity fund*
- ✓ *Reviewing the activity fund financial statements*
- ✓ *Safekeeping activity fund money until it is deposited by the school district, and*
- ✓ *Other fiduciary responsibilities.*

As the sponsor for the _____ activity fund, I certify that I will comply with the school district's activity policies and procedures. Specifically, I agree that I will:

- ✓ Conduct an annual election of officers and submit the list to my campus principal
- ✓ Submit a fund-raising plan
- ✓ Conduct authorized fund raisers to include submission of an Authorization to Conduct a Fund Raiser Form and Fund Raiser Profit/Loss Statement
- ✓ Collect, receipt, and submit **all** funds to the Campus Secretary/Bookkeeper.
- ✓ Comply with all school district purchasing policies and procedures to include:
 - Submitting a requisition or Activity Fund Voucher for all expenditures
 - Obtain approval from student activity club members for all club purchases/expenditures
 - Document receipt of goods/services and sign-off on all invoices
- ✓ Review, monitor and reconcile club account receipts and expenditures
- ✓ Retain all club account records, such as fund-raising forms, receipt books, etc., and submit to the Campus Secretary/Bookkeeper at the end of the school year.

Print Name

Signature

Club Account Name

Date

