GEORGETOWN ISD

Business Services Procedures Manuals

Business Purchasing Activity Funds

2026-2027

LEAD | GROW | SERVE

Georgetown Independent School District
Hammerlun Center for Leadership and Learning
507 E. University Avenue
Georgetown, Texas 78626
(512) 943-5000

Board of Trustees

James Scherer, President
Jennifer Mauldin, Vice President
Stacy McLaughlin, Secretary
Rachel Gallardo
Cody Hirt
Anthony Blankenship
Laura Kincheloe

School Officials

Dr. Devin Padavil, Superintendent
Jennifer Hanna, Chief Financial Officer
Heather Petruzzini, Chief Academic Officer
Lindsay Harris, Chief of Staff
Brenda McDonald, Chief of Strategic Operations
Wes Vanicek, Chief of Construction Services and Future Readiness Initiatives
Amanda Johnson, Assistant Superintendent of Human Resources

For Georgetown ISD Policies: https://pol.tasb.org/PolicyOnline?key=1240

Business Services Staff

Chief Financial Officer	Clay Goehring	GoehringC@georgetownisd.org
Director of Finance	Renita Wright	WrightR2@georgetownisd.org
Director of Purchasing	Angie Marsh	MarshA1@georgetownisd.org
Admin Assistant	Jaime Johnson	JohnsonJ2@georgetownisd.org
Accountant	Amaris Wiggins	WigginsA@georgetownisd.org
Purchasing Manager	Donna Colburn	ColburnD@georgetownisd.org
Payroll Coordinator	Jamie Williams	WilliamsJa@georgetownisd.org
Accounts Payable Specialist (A-K)	Vacant	Vacant@georgetownisd.org
Accounts Payable Specialist (L-Z)	Alicia Garces	GarcesA@georgetownisd.org
Purchasing Bond Buyer	Ty Moran	MoranT@georgetownisd.org
Payroll Specialist II	Fiona Ellis	EllisF@georgetownisd.org
Payroll Specialist	Diane Waggoner	WaggonerD@georgetownisd.org
Treasury Specialist	Lisa Torres	TorresLi@georgetownisd.org
Bond & Special Revenues Specialist	Nicole Mallet	MalletN@georgetownisd.org
Courier	Vernon Sledge	SledgeV@georgetownisd.org
Textbook/Fixed Assets Specialist	Amy Melching	MelchingA@georgetownisd.org

Table of Contents

Section I Budget.....

Section II Accounts Payable .....

Section III Deposits and Cash Handling.....

Section IV Employee Travel .....

Section V End of Year Procedures.....

Section VI Property and Inventory.....

Section VII Payroll.....

Section VIII Federal Funds Overview .....

Section IX Webstore and Online Payments .....

Section I
Budget

BUDGET

In school districts, the adoption of a budget implies that a set of decisions have been made by school board members and school district administrators which culminate in matching a school district's resources with its needs. The budget year begins on July 1st and ends on June 30th.

No General Fund (Fd 199) expenditures will be approved if the budget code used is overbudget.

1.01 Account Codes

Georgetown ISD uses a basic, 21-digit account code that is required for all purchases, in accordance with the Financial Accountability System Resource Guide from TEA. The composition of the code structure is as follows:

199	E	11	6399	00	001	0	11	951
Fund	**Type**	**Function**	**Object**	**Sub-Object**	**Organization**	**Year**	**Program Intent**	**Local Budget Responsibility**

In the example above, this would indicate an expenditure for classroom supplies and materials for the regular education program at Georgetown High School from the General Fund.

Fund Codes

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule. The fund code designates the fund to which the expenditure will be charged.

Function Codes

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function and as such, is assigned a function code to be used for expenditures from these functions.

Object Codes

Expenditures and expenses should be classified by the major object classes according to the types of items purchased or services obtained. Object codes for expenditures always begin with the digit "6" and are used to describe exactly what is being purchased.

Sub-Object Codes

Sub-object codes provide the option for special or separate accountability for expenditures at the local level. For example, a high school might set up sub-object codes to distinguish expenditures of specific instructional activities, like art, science, music, etc. An athletics department budget might set up different sub-object codes to differentiate expenditures between sports.

In Skyward, all sub-object codes are linked to the function code. Sub-object codes for Georgetown ISD are unique to GISD. The codes are created and defined by the Business Services.

Organization Codes

The organization code identifies the specific organization initiating the expenditure and corresponds to the budgetary entity, not necessarily the physical location. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Program Intent Codes

The program intent code is used to designate the intent of a program/purchase provided to students. These important codes are used to classify expenditures under specific budgets for special student programs. Examples include bilingual, special education, career & technology, and gifted & talented.

Additional budget information can be found in the 2026-27 Budget Guidelines, and in Section 1.03 Per Pupil Allotment Expenses.

The Business Services has created a budget code flip chart provided to campus and department administrative assistants and bookkeepers for easy access to lists and descriptions of the budget codes available in Skyward. A copy can be requested by emailing business@georgetownisd.org or by calling any of the Business Services staff.

1.02 Budget Transfers and Amendments

No General Fund (Fd 199) expenditures will be approved if the budget code used is overbudget. A budget transfer will have to be submitted and approved before you will be able to submit your requisition or check request.

Transfer of funds between budget codes can be made by entering a budget transfer request in Skyward. Each transfer should contain a complete description as justification for the request. All requests are routed to the budget manager (campus principal or department director). Some requests require 2 or more approvals before they are routed to the Business Services for final approval and transfer of funds in Skyward.

Budget transfers between Fund codes (199, 211, 244, etc.) are not allowed. Any requests to transfer funds between Function codes in Fund 199 cannot be transferred/expended until Board approval is obtained.

Transfers for state and federal grant funds may require an amendment for TEA approval. Please contact the appropriate program director for transfer requests within specific state and federal grant programs.

The District requires all budget transfers for the current school year be entered and approved in Skyward by the last business day of May. The Board Meeting in June will be the last time budget amendments for the General Fund can be approved.

1.03 Per Pupil Allotment Expenses

What does the per pupil allotment (PPA) for campuses cover?

The basic allotment should cover most campus needs. An example of campus expenditures that may be covered by the allotments is shown below.

- Contracted services
- Copier rentals
- Copies
- Counselor supplies
- Dues, fees and awards
- Employee travel
- Field trip costs
- Instructional supplies for PE, Art, Music, Regular & State Comp education
- Library supplies
- Office supplies
- Nurses supplies
- Outside printing costs
- Paper
- Postage
- Reading materials
- Replacement equipment
- Routine equipment repairs
- Staff development supplies
- Student travel
- Substitute costs beyond regular instruction

Note: This list is not intended to be exhaustive.

Following is a partial list of items supported in whole or in part by other departments:

Computers & related hardware	Technology Department plans major budget technology initiative cycle. Replacement of individual computers handled through campus budgets.
Special Education Materials & Supplies	Special Education Department will plan and budget these items.
Staff Development	Curriculum and Professional Learning Departments will budget major staff development initiatives. Campuses will budget campus-based initiatives.
Custodial Supplies	Budgeted by the Custodial Department.
CTE/CCMR Materials & Supplies	Career and Technology Department will budget all CTE/CCMR expenses.
Athletics	Athletic Department will plan and budget for supplies and equipment needs.
Fine Arts	Fine Arts Department will plan and budget for supplies and instructional needs. Department also covers large equipment/instrument replacement
Maintenance/Repair of Facilities	Maintenance Department will plan and budget for major maintenance and repair needs. Small maintenance items are to be covered by campus budget.
Furniture	Small purchases covered by campus budget.

Section II
Accounts Payable

ACCOUNTS PAYABLE

The Accounts Payable Department is responsible for ensuring that payments owed by the District are made in a timely and accurate manner. This responsibility starts when goods or services are received and can only be completed with a cooperative effort between campuses, departments and Accounts Payable staff.

Factors that influence Accounts Payable procedures include:

- Board Policy
- District Auditors
- Standard Business Practices

The documentation required to pay a vendor **must include** an original invoice or original receipts. Additional supporting documentation may include the purchase order (PO), packing slips and vendor quotes.

2.01 Procedures

A PO **must** be approved prior to the purchase of any good or service. Refer to the Purchasing Procedures Manual for full guidelines on purchasing.

Procedures have been established to ensure payments to vendors are accurate and timely.

These procedures include:

- **All invoices should be paid within 30 days of the invoice date.**
- Invoices will be paid only when documentation is correct and complete, including the Purchase Order (not requisition number) or Check Request Number.
- Invoices exceeding 110% of the PO price require purchaser approval for increased amount. The purchaser will be contacted by phone or email to obtain the approval.
- Sales tax will not be paid on ***Texas purchases.*** As a special district authorized by the State of Texas, Georgetown ISD is exempt from paying sales taxes on purchases of goods and services used for educational purposes. **Employees that incur sales tax while using District resources are responsible for reimbursing the District.**
- Checks are printed on Thursday and available on Friday of each week for delivery. (Exceptions will be on shortened weeks.)
    - Checks needed outside of the normal check run will have to be approved by the Director of Finance.
    - Checks for fieldtrips or cash advance must be printed a week in advance prior to the event or trip.
- **The deadline for submitting invoices for payment is noon on Tuesday preceding the check run. Check requests must be approved by all required parties by noon on Wednesday preceding the check run.**
- Email invoices@georgetownisd.org to let them know of any unusual circumstances or problems with an order.

- Refer to the End of Year section for all deadlines.

- For questions regarding allowable expenses, see the Allowable Expenditures Quick Reference Guide at the end of this section.

2.02 Receiving Goods and Services and Authorizing Payment

Payment cannot be made on goods or services until goods have been received or services have been rendered.

When goods are received, the packing slip should be verified against the respective PO.

- Match all critical information, such as price and quantity received to the PO.

- Check off items received on the PO to determine if the order was received in its entirety or if another shipment is expected.

- When goods have been received in satisfactory condition or services have been rendered, mark the PO "Received" in Skyward.

- After marking the PO as received, email the invoice to invoices@georgetownisd.org. **Note – Skyward does not alert Accounts Payable that a PO has been received nor does it alert that an invoice has been attached. You must notify Accounts Payable when an invoice is ready to be paid.**

- When sending an invoice/receipt to Accounts Payable, please put PO/Check Request number on invoice/receipt.

- If the PO is ready to be closed, please indicate with your email when requesting payment. POs will not automatically be closed unless indicated in the email to Accounts Payable.

2.03 Intra-District Transactions

Transactions between GISD campuses/departments (GISD Nutrition Services, EVHS Copy Center, GHS Culinary, etc.) should be expensed through a journal entry entered by Accounting. All details (budget codes, amounts and invoices) must be submitted to Accounting for completion in Skyward. **GISD Transportation invoices should be processed as any other vendor (PO (multiple invoices) or check request (single invoice)).**

2.04 Check Requests

A Purchase Order is always the preferred method of requesting payment. However, campuses or departments may issue a check request (direct pay) on a limited basis. The following are considered acceptable use of check requests. Please note this is not an all-inclusive list. Contact Purchasing if you have any questions.

- Travel Reimbursement (mileage, meals, etc)
- "Teacher 100" purchases that have been authorized by their campus Principal
- Pre-pay student meals for travel (Cash Advance)
- Refunds for parents, staff, students, judges, referees etc.

Check Pick Up – If the check is to be picked up from Accounts Payable, it must be stated in the notes on the check request.

CHECK REQUESTS ARE NOT INTENDED FOR PAYMENT OF INVOICES. ENTER A PURCHASE REQUISITION.

Employee Reimbursement

Before payment can be issued from Business Services for reimbursement, an Employee Reimbursement Form **must be completed** in its entirety, including signature by the employee supervisor, and submitted with the itemized receipts to the campus administrative assistant. Receipts must be submitted within 30 days of purchase.

No software can be purchased by nor reimbursed to employees using personal funds.

The Employee Reimbursement Form can be found at the end of this section or on the Business Services webpage. All information must be complete and signatures must be done prior to submittal.

The campus administrative assistant should enter a check request into Skyward and attach the completed Employee Reimbursement Form with all **itemized** receipts to the check request.

The employee will be paid by direct deposit within 2 business days from the date of process.

Texas State sales tax will **not** be reimbursed. Since the District is exempt from sales taxes when proper purchasing procedures are followed, for the most part, employees will not be reimbursed for sales taxes paid on individual purchases even if they are for use by the District.

2.05 District Store Charge Card Use

A District PO must be entered prior to making any purchase with the vendor using a store charge card. Receipts must be submitted to Accounts Payable within 10 business days of the purchase. Failure to adhere to established policies may result in revocation of store card privileges.

The District is Texas Sales Tax Exempt. You must present the tax exempt certificate to customer service or the cashier prior to the start of your checkout. Unauthorized sales tax paid using a store charge card, must be reimbursed to the District by the employee.

The District has the following store charge cards; H.E.B. and Hobby Lobby. These cards are maintained by the Business Office. Failure to adhere to established policies may result in revocation of store card privileges.

Purchases for software may NOT be done using a District store card.

Store charge cards may not be linked to PayPal, ApplePay, Apple Wallet or any similar applications.

2.06 Travel Reimbursements

Refer to the Travel section.

2.07 Payments for Services Performed

District Employees
In order to comply with IRS Circular E regulations, it is necessary that all compensable payments to district employees for any services performed that are in addition to their normal duties be included as supplemental pay on their next regularly scheduled paycheck.

Payments to Individuals not Employed by the District

- IRS requires that school districts maintain records of payment for services or rentals to individuals or companies, and issue a Form 1099 to those that receive payments in excess of $600. (Such services and rentals include but are not limited to judging, officiating, speaking, repair work, catering, DJ services, alterations, all rentals including charter buses, instrument rentals, cleaners, inflatable rentals, etc.)

Ensure that there is a contract (including social security number or other tax identification number) on file for the check paid directly to the individual or company performing the service. **Sponsor/employees SHOULD NOT pay non-employees for services using either their own personal check or cash and then seek reimbursement.**

Following this section is a flowchart to help you determine the appropriate classification.

2.08 Staff Appreciation - The Texas Attorney General has ruled that purchasing small awards, plaques, flowers, etc. for employees (including meals) less than $25 per person in the aggregate for all items annually does not violate Article III, Section 52 of the Texas Constitution, if the district determines that such "inexpensive perquisites…will serve the public purpose of increasing employee morale and employee productivity." Refer to Allowable Expenditures Quick Reference Guide.

GEORGETOWN INDEPENDENT SCHOOL DISTRICT

Allowable Expenditures Quick Reference Guide

All school district purchases must meet lcoal, state, and/or federal guidelines, including the Internal Revenue Services' guidelines addressing taxable fringe benefits.

*All Fund 865 purchases must be approved by the student group, club or organization with documentation (meeting minutes) attached to the requisition showing approval. Tips/gratuity are allowed (maximum 15%).

	Description	Fund 199 General Operating	Fund 461 Campus Activity	Fund 865 Student Activity
1	Food and Refreshments			
	Agenda and Sign-In Sheet ARE required			
	Breakfast, Snacks, Refreshments for staff/faculty (for meetings less than 6 hours) ie Cookies, fruit, donuts, chips, muffins, granola bars, candy, coffee, tea, juice. Maximum $5.00/person per day.	Allowed	Allowed	Not Allowed
	Lunch/Dinner meal for staff/faculty (for all day meeting or extended day event, maximum $10.00/person per meal per day.	Allowed	Allowed	Allowed
	Agenda and Sign-In Sheet are NOT required			
	Appreciation meals for staff/faculty (for staff morale; does not need to be served as part of a meeting or training;(limited to one per semester unless specifically designated by a donor)	Not Allowed	Allowed	Not Allowed
	Snacks/refreshments for meetings with parent/community groups	Allowed	Allowed	Not Allowed
	Reception costs such as refreshments, plates, napkins, utensils for celebrating a member of the campus' staff (retirement, showers, etc.)	Not Allowed	Allowed	Not Allowed
	Snacks/meal provided to PTA or similar organization (Limited to one per year)	Not Allowed	Allowed	Not Allowed
2	Food and Refreshments for students (Must meet the Nutrition Guidelines)			
	Snacks/refreshments for students	Allowed	Allowed	Allowed*
	Light meals for students	Allowed	Allowed	Allowed*
	Snacks for state-required examinations, before & after the examination itself	Allowed	Allowed	Allowed*
	Snacks/meal as a morale booster or to reward exemplary behavior of an entire class or grade level	Allowed	Allowed	Allowed*
	Snacks/meal provided off-campus as an award to a group of students	Not Allowed	Allowed	Allowed*
3	Student awards/incentives: (Shall not violate UIL guidelines)			
	Items where all members of a class, grade level, or student activity club are eligible for (ex: based on attendance or behavior criteria established in campus improvement plan.) Limited to $25 or less per student per occasion.	Allowed	Allowed	Allowed*
	To a student based upon merit or special achievement, within UIL guidelines. (Such as letter jackets, medals, ribbons, etc.)	Allowed	Allowed	Allowed*
	Cash to students	Not Allowed	Not Allowed	Not Allowed
	Gift cards/certificates to students. Maximum $25 value. Can not be to establishments where alcohol or tobacco are sold.	Not Allowed	Not Allowed	Allowed
4	Gifts to staff, school board, volunteers or donors:			
	Awards such as plaques, shirts, or certificates in recognition of performance or services to the campus or District (Limited to an annual maximum value of $25 or less per occasion, per person. Excludes District-wide initiatives such as Teacher of the Year, etc.)	Not Allowed	Allowed	Not Allowed
	Flowers/arrangements for employee or student	Not Allowed	Allowed	Not Allowed
	Gifts for Staff Celebrations (birthdays, retirement, showers, etc.)	Not Allowed	Not Allowed	Not Allowed
	Cash to staff	Not Allowed	Not Allowed	Not Allowed
	Gift cards/certificates to employees. Maximum $25 or less per occasion, per person. Can not be to establishments where alcohol or tobacco are sold.	Not Allowed	Allowed	Not Allowed

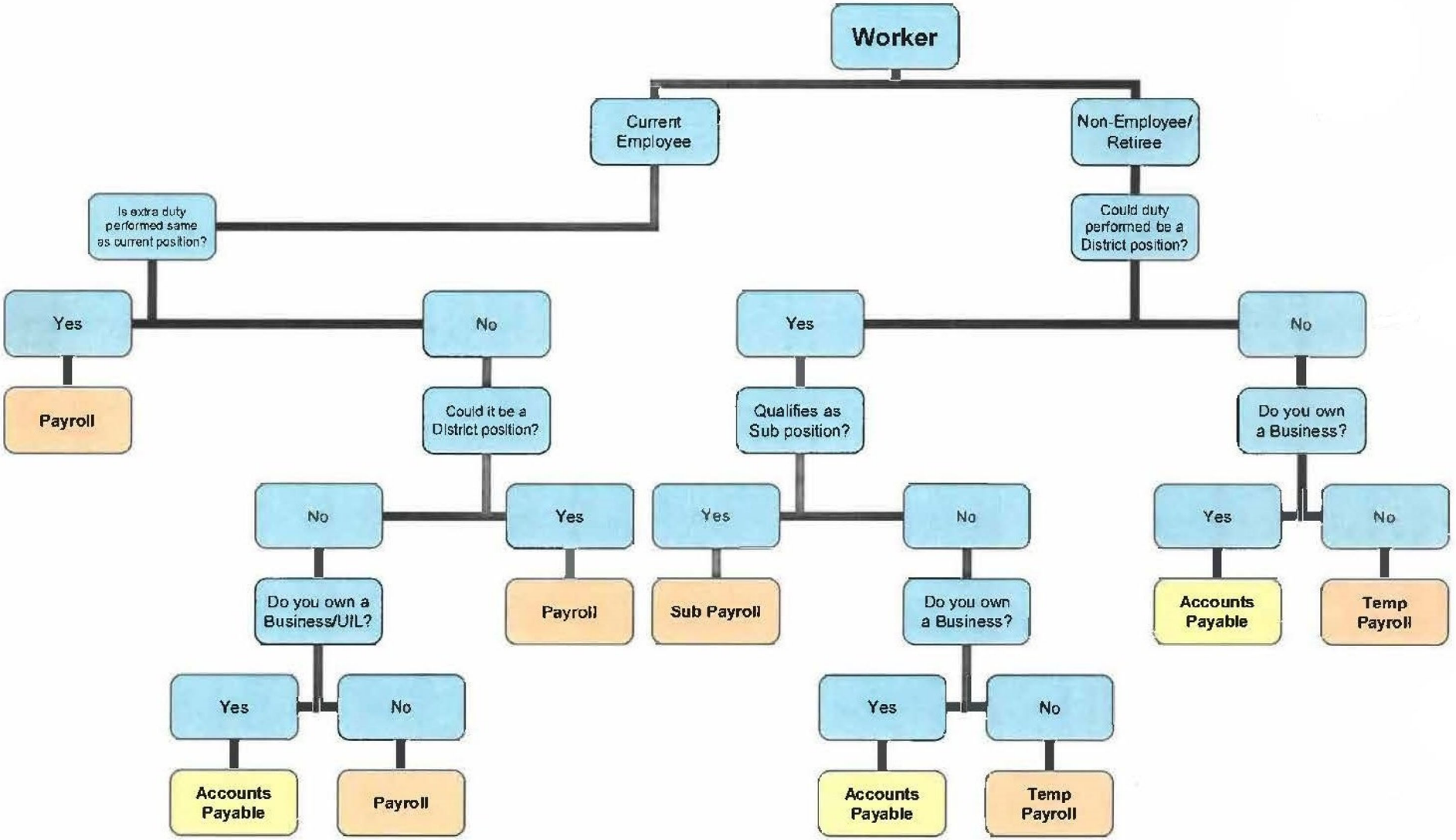
GEORGETOWN INDEPENDENT SCHOOL DISTRICT

Allowable Expenditures Quick Reference Guide

	Description	Fund 199 General Operating	Fund 461 Campus Activity	Fund 865 Student Activity
5	Clothing/spirit-wear/for employees:			
	Provided to entire faculty in support of a campus wide activity or event identified in the campus improvement plan. **Staff clothing must be returned after no longer needed for job; taxable to employee if not returned**. Maximum $25 per employee per year.	Allowed	Allowed	Not Allowed
	Provided to departmental staff performing departmental duties at district-wide or external events (ex: HR Recruiting)	Allowed	Allowed	Not Allowed
	One item of spirit-wear per employee per year (Limited to a maximum value of $25 per employee per year)	Not Allowed	Allowed	Not Allowed
	Outerwear for administrative staff whose duties **require** them to attend outdoor after school events (Limited to one item per administrator per year)	Not Allowed	Allowed	Not Allowed
6	Organizational or institutional memberships (unless only an individual membership is available & there is a benefit to the campus or student organization:			
	Statewide/nationwide organizations related to education position	Allowed	Allowed	Not Allowed
	Student Activity & sponsor membership in related organizations	Not Allowed	Not Allowed	Allowed*
7	Donations			
	To PTA/Booster/Foundation/other District-related or other charitable organizations, only when raised specifically for that purpose & then deposited & disbursed in the same manner.	Not Allowed	Allowed	Allowed*
	Student scholarships	Not Allowed	Allowed	Allowed*
	Political contributions or donations	Not Allowed	Not Allowed	Not Allowed
8	Advertising or promotional items (District-wide initiatives only, limited to Marketing/Communications department or Professional Learning)	Not Allowed	Not Allowed	Not Allowed
9	Loans to employees, parents or students for any reason	Not Allowed	Not Allowed	Not Allowed
10	Any other item that is personal in nature and/or is not necessary in the conduct of public education.	Not Allowed	Not Allowed	Not Allowed

This list is not intended to be all inclusive. Please contact the Financial Services department with specific questions regarding purchases that do not fall into one of the above categories.

Contracted Service or Employee?



LEAD | GROW | SERVE

GISD EMPLOYEE REIMBURSEMENT FORM

This form must be submitted for all reimbursements.

Employee Name_____ Last 4 digits of SSN _____

Campus_____ Check Request #_____

DATE	DESCRIPTION (SOFTWARE PURCHASES NOT ALLOWED)	AMOUNT
	TOTAL	

JUSTIFICATION FOR EXPENSE(S):_____

_____

_____

ALL RECEIPTS MUST BE ITEMIZED AND ATTACHED TO THIS FORM.

For non-meal reimbursement, the school district will not reimburse sales tax. Please make sure it is not included in the above amounts.

I affirm that the above purchases were made for school purposes, and the amounts reported are accurate to the best of my knowledge.

_____ _____

Employee Signature Date

All employee reimbursements require authorization prior to the expense(s) being incurred. The account code(s) to be used when reimbursing and the signature of the budget manager must be provided below.

Account Code **Amount**

_____ $_____

_____ $_____

If you need additional space for account codes/amounts, you may use the back of this form

_____ _____

Budget Manager/Supervisor Signature Date

Updated: July 1, 2024

LEAD | GROW | SERVE

GISD NON-DISTRICT REIMBURSEMENT FORM

This form must be submitted for all reimbursements.

Volunteer Name_____ Last 4 digits of SSN _____

Campus_____ Club/Organization _____

Check Request #_____

DATE	DESCRIPTION (SOFTWARE PURCHASES NOT ALLOWED)	AMOUNT
	TOTAL	

JUSTIFICATION FOR EXPENSE(S):_____

_____

_____

ALL RECEIPTS MUST BE ITEMIZED AND ATTACHED TO THIS FORM.

The school district will not reimburse sales tax. Please make sure it is not included in the above amounts.

I affirm that the above purchases were made for school purposes, and the amounts reported are accurate to the best of my knowledge.

_____ _____

Volunteer Signature Date

The account code(s) to be used when reimbursing and the signature of the budget manager must be provided below.

Account Code **Amount**

_____ $_____

_____ $_____

If you need additional space for account codes/amounts, you may use the back of this form

_____ _____

Budget Manager/Supervisor Signature Date

Section III
Deposits and Cash Handling

DEPOSITS & CASH HANDLING

All money (checks, coin, and currency) collections should be deposited on a timely basis. Appropriate security measures, locked cash boxes, safes, and vaults should be used to protect all cash and cash items. The responsibilities of receiving funds and writing receipts should be separate from preparing and making bank deposits when possible.

3.01 Deposits

- All funds should be accounted for by the sponsor/collector of the funds using the Tabulation of Monies form. This form is included at the back of this section and is available on the GISD website.

- All funds should be turned into the school office as soon as possible upon receipt.

- Both the sponsor/collector of the funds and the administrative assistant must count the funds and sign the Tabulation of Monies form (dual cash count). Two independent counters are required.

- **Students should never transport funds without adult supervision.**

- All Tabulation of Monies forms should be consolidated into one deposit per day. A Deposit Cover Form should be completed for each day's deposit. An example of this form is included at the back of this section.

- For campuses with electronic check scanners, all checks must be remotely deposited daily using the bank issued scanner.
    - Scanned checks should be kept in a secure location for 10-15 days after previous month's end and allowing enough time for Business Services to reconcile accounts. Once this time has passed, scanned checks may be shredded.

- Each bank deposit slip has a white and yellow copy. The white copy should be sent to the bank with the money. The yellow copy is to be retained for campus/department records.

- Completed Deposit Cover Forms (in Excel format) should be emailed to gisddeposits@georgetownisd.org along with a scanned copy of the supporting Tabulation of Monies forms and bank deposit slip. Deposit Cover Forms are used by the Business Office to record the deposit in Skyward. It is imperative that you confirm you have used the correct account code and given a proper detailed description on the cover form. Make sure the sales tax column is appropriately recorded.

- Deposit bags should be prepared for pickup by the in-house courier.

- The bank bag number should be listed on the Deposit Cover Form and deposit slip.

- The bank bag must be completed in its entirety.

- Third party checks and post-dated checks cannot be accepted from any source.

- Cash receipts can never be used to cash checks from employees or parents.
- Bank deposits should be made daily with the in-house courier. **No deposits should be held onsite.**
- Any discrepancies between the deposit total and the bank total will cause the bank to notify the District. The error will be researched and the total adjusted accordingly.
- All returned checks are collected by Business Services and returned to the proper campus for handling. Business Services will notify the administrative assistant who will in turn notify the sponsor. It is the responsibility of the sponsor to follow up with the payee.
- Any returned check that cannot be collected will be charged back to the revenue account or activity fund account to which it was originally deposited.

3.02 Standard Method of Preparing Deposits

- Deposit bags and deposit slips are provided by Business Services. Notify Business Services when you need to order additional.
- Deposit slips:
    - Deposit slips are serialized and are specific to each campus or department.
    - Count the amount of cash (currency), coins and checks carefully, and write the totals within the designated spaces on the deposit slip.
- BANK deposit bag:
    - Fill out the front of the BANK deposit bag, ensuring all information matches the deposit slip.
    - Place all cash, coins and checks in the main pocket (opening at the top of the bag). Peel the adhesive strip to seal the bag.
    - Place the original deposit slip (white copy) in the small pocket on the back of the bag. Peel the adhesive strip to seal the bag.
    - Remove the receipt tab at the bottom of the bag that lists the deposit bag number.
- The administrative assistant/sponsor should place the deposit in the campus safe where it should remain until picked up by the in-house courier.
- Complete a Daily Deposit Record (red log book) for each bag.

3.03 Cash Drawer Procedures (Concessions & Cafeteria)

- Every cashier must know how to make change from a cash drawer.

- Count returned change at least two (2) times.
    - When change is taken from the drawer; then
    - As it is given to student, parent, etc.
- Hold out bill until change is returned to student.
- Do not cash checks from the drawer. Do not give change from checks.
- Do not leave the cash drawer open between transactions.
- Count change from the bank or any other source before putting in drawer.
- An Over/Short log should be kept.
- **Never** reimburse the cash drawer from personal funds.

3.04 Courier Procedures

- Courier services are scheduled for each morning for every day of instruction. Most locations receive daily service.
- A designated employee and back up at each location will be assigned as the staff member to receive the deposit bags and prepare the courier log book.
- Upon arrival of the courier, campus personnel must confirm that the courier has signed each line of the log book(s) at the time of pickup. Each line represents one deposit bag and the signature transfers responsibility to the courier for the bag/deposit.
- The courier will not touch the safe or locked drawer where money is kept. Campus personnel must remove the deposit bags from the safe and hand them to the courier.
- The courier's last stop each day is the Hammerlun Center for Leadership and Learning (HCLL). The deposit bags will be placed in the HCLL vault until they are picked up by 3rd party armored car service. The in-house courier will log each deposit bag in the armored car log book.
- Access to the vault is restricted to specific business services employees. An employee other than the in-house courier will open the vault and supervise when the armored car service arrives to pick up the deposit bags.
- **No deposits should be left on campus during summer break while the campus is closed.**

3.05 District Invoice

The District uses an invoice to record sales of materials, services rendered, rental of facilities, user fee charges, and more. The invoice serves to document the necessary information to permit Business Services to establish a receivable and recognize revenue in the proper fund, and to bill the individual, firm or organization. Receivables are reconciled monthly.

3.06 Cash Handling Do/Don't Reminder

If you collect money….

Do	Don't
	
Turn in funds ASAP Complete tabulation form Dual cash count Keep Cash in Secure Place - Safe/Vault Be available for courier pickup	Leave cash in desk or classroom Turn in collected funds without tabulation form Allow only a one-person count Leave money in vehicle, take home or deposit in personal account Reimburse expenses from collected funds Cash checks from collected funds

GEORGETOWN INDEPENDENT SCHOOL DISTRICT
TABULATION OF MONIES FOR DEPOSIT

Attention Sponsors: _____

Date: _____ Campus: _____

Org/Club Name: _____ Acct. Number _____

Money Collected for:_____ Taxable? Yes _____ No _____

NAME	AMOUNT		NAME	AMOUNT	
	CASH	CHECK		CASH	CHECK

Currency

_____ @ $ 1.00 = $ _____
_____ @ $ 2.00 = $ _____
_____ @ $ 5.00 = $ _____
_____ @ $ 10.00 = $ _____
_____ @ $ 20.00 = $ _____
_____ @ $ 50.00 = $ _____
_____ @ $ 100.00 = $ _____

Coins

_____ @ $ 0.01 = _____
_____ @ $ 0.05 = _____
_____ @ $ 0.10 = _____
_____ @ $ 0.25 = _____
_____ @ $ 0.50 = _____
_____ @ $ 1.00 = _____

Total Cash $_____
Total Checks $ _____

Currency & Coin Total $ _____

Total Currency $ _____ Total Coins $ _____ TOTAL DEPOSIT $ _____

Sponsor: _____ Deposit Verified by:_____
Bank Bag # _____

Section IV
Employee Travel

EMPLOYEE TRAVEL OVERVIEW

Note – this policy section outlines the procedures for employee travel only. For student travel procedures, refer to the Student Travel Manual.

In general, "travel" is defined as travel **outside the district boundaries** where the employee is acting as a representative of the District. **All overnight travel must be approved by the campus principal, department director or supervisor prior to any travel arrangements being made by completing the Employee Overnight Travel Card Request Form.** Employees authorized to travel for business and educational purposes on behalf of the District shall be reimbursed for all usual and customary travel-related expenses according to District, state and federal guidelines. **Employees should use good judgment and prudence when expending District funds when travelling.** Each employee assumes direct responsibility to limit travel expense claims to those actually incurred on travel that is clearly for the purposes of conducting official business of the District. Employees are restricted from using hotel booking sites, such as; Hotels.com, Expedia, Priceline, etc.)

General Travel Guidelines

- Travel within the district boundaries is reimbursed, only with approval from your Supervisor, at the District's current mileage rate. No lodging or meal expenses are allowed for In-District travel.

- Registration must be paid by requisition/purchase order. These types of purchase orders should be prepared in advance and in accordance to the registration deadlines.

- Payments for travel expenses submitted by the Employee Travel Reimbursement Form are payable only to employee noted on the travel request.

- Travel expenses are composed of the cost(s) for travel and meal expenses (within established per diem rates) during the trip.

- The Business Services Department reserves the right to modify travel reimbursement requests when less expensive options are available to the employee or travel reimbursement requests are considered excessive.

These costs are more fully described in the following sub-chapters.

4.01 Travel Reimbursement

To obtain reimbursement for travel expenses, use the Employee Travel Reimbursement Form attached to the end of this section or on the Business Services webpage. The form must be filled out in its entirety (**including supervisor signature**) to receive reimbursement. Allow 10 days for processing by Business Services.

Employee Travel Reimbursement Form should include the approved Employee Overnight Travel Request Form and any required documents (including itemized receipts)

The District does not reimburse employees for travel past **15** days from the date of travel.

4.02 Employee Overnight Travel

- All overnight travel must be approved by the campus principal, department director or supervisor prior to any travel arrangements being made by completing the Employee Overnight Travel Card Request Form.
- Checks will be issued no more than 15 days prior to travel.
- Allow 10 days for processing.
- Always attach documentation, this includes a copy of registration, conference agenda, etc.
- **State date and time of departure, as well as return.**
- Registration must be paid from a purchase order.
- Provide traveling employee with Texas Hotel Occupancy Tax Exemption Form found on the Business Services webpage.
- Hotel invoices must be itemized. (Texas State Hotel Occupancy Tax must be removed)
- All other allowed expenses will be paid based on submitted itemized receipts.

4.03 One Day Trips

Trips in which the employee leaves and returns in the same day are considered **One Day Trips**. When preparing a travel request for a One Day Trip, the following guidelines apply:

Secure supervisor approval for travel including date, location, and reason for travel.

Within District:

- Mileage may be reimbursed from employee's home campus/department to the GISD campus/department destination and back to the home campus/department at the current rate per mile.
- No meals will be reimbursed for one-day travel.

Outside District:

- Mileage may be reimbursed from employee's home campus/department to the destination and back to the home campus/department at the current rate per mile.
- If attending a conference or workshop, and lunch is NOT provided, lunch may be reimbursed at the current per diem lunch rate. An itemized receipt must be attached to the reimbursement form.
- Employees receiving a Travel Stipend will not be reimbursed for mileage for travel within GISD boundaries.

- Use Employee Travel Reimbursement Form Report for reimbursement and attach all itemized receipts and mileage calculation. Credit card receipts are not an acceptable substitute for itemized receipts. Employee must sign as well as Director/Principal and turn in for payment.

One Day Trips are only reimbursed after the fact and only with itemized receipts. This is different than with an extended stay trip.

4.04 Lodging

Lodging covers the cost of the daily room rental for District employees, students, or administrators. The original hotel bill or receipt must be furnished after the trip. The District is exempt from state sales tax; however, city and county tax will be paid. A Texas Sales tax exemption form and a Texas Hotel Occupancy Tax Exemption Form are available on the Business Services webpage and are included in this manual directly after this chapter. **The District will pay state sales tax on out-of-state travel**. Room service (other than meals), laundry, phone calls, etc. should NOT be claimed as an expense.

AirB&B/ VRBO – Overnight stays using these types of bookings are allowed **if** it is the most cost-effective option. Employee must provide proof that it is the most cost-effective option, and receive approval from the Purchasing Department prior to making the reservation. State tax is still exempt, and travelers must provide the Texas Hotel Occupancy Tax Exemption Form and Texas Hotel Occupancy tax exemption form to the management company. If there is a contract that must be signed, it must go through the Purchasing Department prior to making the reservation.

The preferred method of payment for all hotel stays is by district check or district credit card. Advance for lodging costs cannot be made payable to the employee.

Lodging cannot be paid by using employee's personal credit card unless prior permission has been granted by Business Services.

Lodging cannot be booked using employee's hotel reward points. Point usage cannot be reimbursed by the District due to the lack of an itemized hotel receipt.

Credit card receipts are not an acceptable substitute for itemized lodging receipts.

4.05 Meals

Employees may receive reimbursement for actual cost of meals not to exceed a meal allowance of $45 per full day.

- This is the cost of obtaining meals, **not snacks, individual coffees or incidentals** during the trip.
- Itemized receipts are required. Credit card receipts are not an acceptable substitute for itemized meal receipts.
- Alcoholic beverages are not an allowable expenditure.

- Gratuities are a reimbursable expense up to full day meal allowance, **not to exceed 15%**. Gratuities may be reimbursed if a sponsor is paying for an entire group.
- The District does not reimburse meal costs when meals, i.e. continental breakfast, are provided through the conference. Conference agenda must be provided with reimbursement request.

Partial days are pro-rated based on the time of departure as outlined below.

Time of Departure	Breakfast	Lunch	Dinner	Total
Before 9:30am	$10.00	$15.00	$20.00	$45.00
10:30am-4:00pm		$15.00	$20.00	$35.00
After 5:00pm			$20.00	$20.00

4.06 Meal Reimbursement – Extended Work Day

Meals may be reimbursed to employees for a required extended work day. All of the following criteria must be met to qualify for reimbursement:

- Employee on duty past regular work hours.
- Employee conducting district related business.
- Employee leaving for a remote worksite before 4:30 p.m.
- Out of district work location.
- Meal per diem rates apply.

4.07 Transportation

- This is the cost of traveling to a destination and returning while on district business. For all travel expense claims, the Employee Travel Reimbursement Form is used. Mileage can be calculated by using a web-based mileage calculator (i.e. Rand McNally, Google Maps, Mapquest). Print a copy and attach it to the travel form.

- Travel requests, which are **not approved,** should be returned to the originator and clearly marked "DISAPPROVED" across the travel request form. The supervisor should note the reason for disapproval on the form.

- When documentation is required for expenses, the documents should provide a separate accounting for student(s) expenses, sponsor expenses, and bus driver expenses (if necessary). Expenses for group or individual travel not approved in advance should not be submitted with the travel request form. Original or certified original expense receipts should be used. See Student Travel Manual**.**

4.07.A Mileage

When claiming mileage, most current Employee Travel Reimbursement Form must be attached with explanation of to and from destinations. Mileage can be calculated using a web-based mileage calculator (i.e. Google Maps, MapQuest). The mileage reimbursement rate is established by the District at the beginning of each fiscal year. The mileage reimbursement rate shall not exceed the approved IRS rate. Please note, GISD may reimburse at a rate lower than the IRS rate.

4.07.B Car Rental

All car rentals must be made using Enterprise Rent-A-Car or Hertz.

When entering the purchase order for:

- Enterprise Rent-A-Car, please include the GISD CD number and Billing number
- Hertz, please use the GISD discount code.

Do not accept any optional insurance coverage, Loss Damage Waiver or additional liability. These are included in the rate.

After everything has been approved, use the purchase order to make the reservation.

4.07.C Taxi/Uber/Lyft

GISD employees are encouraged to use the most cost-effective option for transportation. The use of Taxi/Uber/Lyft is permitted if the cost is less expensive than renting a car. All itemized receipts are required for reimbursement.

4.07.D Air Fare

Air travel requests must be pre-approved by the designated District management or the Superintendent

Employees will be reimbursed for actual cost of air travel for district related business. At such time as the approval is received, the employee is responsible for making their air travel arrangements. Receipts are required for reimbursements to be processed.

4.07.E Air Travel versus Automobile Travel

The most efficient means of travel should be taken. The district will reimburse the lesser of the cost of air fare to the destination versus mileage reimbursement for the use of personal vehicle or car rental.

4.07.F Charter Buses

Check the Awarded Vendor List google spreadsheet for awarded charter bus vendors. If you are unable to find the one you are looking for, contact the Purchasing Department (Ext. 6080 or 6064).

Get a quote and send to your campus administrative assistant/bookkeeper to generate a PO. Charter buses should be paid for out of your Activity Account.

Any contract the company requires signature on, must be sent to the Purchasing Department for review / signature. Once the contract is signed by the Purchasing Department, a copy will be sent back to the campus to be forwarded to the vendor.

Outside organizations/booster clubs cannot pay for the charter bus directly. They can make a deposit into your Activity Account to cover the cost.

4.07.G Valet Parking

Valet parking should not be used unless it is required by a hotel or venue, tax exempt status applies. The District will not reimburse for valet parking when there is a self-park option available.

4.08 Out of State Travel

All out of State travel must be pre-approved by the CFO or Superintendent. Travel expenses are determined by the GSA rate for the location. The District will reimburse up to the GSA rate for meals, less incidentals:

https://origin-www.gsa.gov/travel/plan-book/per-diem-rates.

4.09 Travel Card Guidelines

OVERVIEW

The purpose of the Georgetown Independent School District (GISD) Travel Card ('Travel Card') is to establish a cost-effective method to pay for travel and travel-related services when conducting business on behalf of the district. GISD has a Travel Card program that meets the specific needs of the district. The Travel Card is a credit card tailored specifically for authorized business use and has restrictions imposed as such.

Cardholders may only use the Travel Card for District travel-related business transactions. Cardholders are responsible for ensuring that all charges comply with District policies and procedures; verifying budgeted funds are available prior to incurring any charges; expenditures are properly itemized and supported by a business purpose; and travel expenses are approved and submitted via the appropriate expense reporting process.

The use of the Travel Card is a privilege and not a right. The Travel Card may not be used for personal expenses and is a violation of the Travel Card policy. Cardholders who do not comply with District policies and procedures may forfeit any future use of the District's travel cards. Misuse of the Travel Card may result in disciplinary action, up to and including termination of employment.

ISSUANCE OF TRAVEL CARDS

Eligibility

Travel Card eligibility is based on a District-determined business need and is contingent upon:

- The Travel Card is intended for GISD staff only. The Travel Card may not be extended to non-district employees.
- A District issued purchase order in the estimated amount of the hotel charge (excluding State of Texas Sales Tax).
- Completed Travel Card Request Form with appropriate approvals and budget account code.
- Travel Card not available if paid from grant funds.
- Signed acknowledgement of Travel Card policy.

Employee Travel Forms Required

The travel card guidelines and forms can be found in Employee Travel in the GISD Restricted Files and Forms.

Travel Card Request Form

The Travel Card Request Form must be completed by the requestor. All fields on the form must be filled out. Incomplete forms will delay the process of issuing the Travel Card.

This form, once completed by the requestor, must be routed to the immediate supervisor for approval.

Approval of the Travel Card Request

Appropriate levels of approval for Travel Cards are as follows:

School personnel	Principal
Athletic coaches/trainers	Athletic Director
Support/Department Personnel	Director or Asst. Superintendent (where applicable)
Final Approval	Director of Purchasing or Finance

Once the Travel Card Request Form has been approved, it should be routed to the Business Services Department for final approval, Attn: Business Services Travel Program Administrator. The Business Services Office will review for requestor's signature, proper approval, budget unit validity, and travel intent. If the form is not properly filled out, it will be returned for correction. The Travel Card Request Form must be submitted at least 14 days prior to the trip.

The Business Services Travel Program Administrator will email the requestor when the card is available for pickup. The requestor is responsible for making an appointment to pick up the card.

Card Pick-Up

When the requestor comes to pick up the card, they will have to sign an acknowledgement of Travel Card Policy form and sign the Travel Card log indicating that the card has been assigned to them. Travel cards are only loaded for the requested amount that has been approved and is only valid for the requested dates of travel. The Business Services Travel Program Administrator will activate the card.

PROPER USE AND MISUSE

The following list provides examples of travel-related business transactions proper for the Travel Card:

- Air, rail, bus, taxi, and shuttle transportation
- Hotel accommodations and hotel parking (Do not charge meals/food to your room. These expenses should be paid personally and submitted for reimbursement separately on a Travel Expense Reimbursement form.)
- Conference registration fees

The Travel Card may be used to purchase meals/food, ONLY if traveling with students.

Cardholders must use their Travel Cards according to District policies and procedures. Cardholders who do not comply with these policies and procedures may have their cardholder privileges revoked. Misuse of the Travel Card may result in disciplinary action, up to and including termination of employment.

CARDHOLDER RESPONSIBILITIES

Securing Travel Cards

Cardholders are expected to keep their Travel Cards in a secure location at all times as if it were your own credit card. The only person authorized to use the Travel Card is the person to whom the Travel Card is issued. Lending or sharing of Travel Cards is not allowed. The signatures on the receipts should match the signature of the person to whom the card was assigned.

Lost or Stolen Cards

In the event that a Travel Card is lost or stolen, cardholders are responsible for immediately contacting the Business Services Travel Program Administrator to cancel the card.

Sales Tax

The District does not pay state sales tax. Any purchase with the Travel Card should not include state sales tax. Please note that this does not include the city or county occupancy tax for hotels. The cardholder is responsible for presenting sales tax exemption certificates for all purchases made with the card. If state sales tax is charged on the travel card, the cardholder is responsible for getting a credit from the vendor or reimbursing the District.

Retaining Receipts

Cardholders are responsible for retaining **itemized** receipts for all purchases with the Travel Card and turning in these receipts to the Business Services Travel Program Administrator within five (5) business days after travel has ended. If a receipt is lost, the Cardholder should make every attempt to obtain a duplicate copy of the receipt. If unable to obtain a receipt, an approved Missing Receipt Affidavit must be completed by the Cardholder and approved by their supervisor.

As with all district travel, proof of attendance is required for all conferences, seminars etc., and should be attached to your travel log with your receipts.

Submitting Expense Reports and Returning the Travel Card

The Travel Card Expense Report should be completed within five (5) business days after travel has ended. Processing in a timely manner is important to ensure expenditures are correctly reported. Upon completion of the trip, the Travel Card, your completed and signed report, and all applicable receipts should be returned to the Business Services Dept. Delays in submitting the Travel Card paperwork will lead to future privileges being revoked.

Cash Advance Form

Make check payable: _____

Person requesting advance: _____ Date:_____

Conference/Tournament: _____

Campus(es)/Club or Class:_____

Date & Time of Departure: _____ Date & Time of Return: _____

No. of students attending _____ (roster must be attached)

Reimbursable meals are based on departure/arrival times and dates. You must have ***itemized receipts*** to be reimbursed for meals. Receipts for credit card charges are allowable but must have **itemized charges**. Receipts for all expenses must be turned in to Business Services within 5 business days of your return. Refer to Employee Travel section 4.08 for out of state travel.

Breakfast before 9:30am, Lunch between 10:30am - 4:00pm, Dinner after 5:00pm

Meal	Max	*Example*		Day 1		Day 2		Day 3		Day 4		Day 5	
		#	*Amt.*	#	Amt.	#	Amt	#	Amt	#	Amt	#	Amt
Breakfast	Student ($7 ea)	*20*	*$140.00*										
	Sponsor ($10 ea)	*4*	*$40.00*										
Lunch	Student ($10 ea)	*20*	*$200.00*										
	Sponsor ($15 ea)	*4*	*$60.00*										
Dinner	Student ($13 ea)	*0*	*$0.00*										
	Sponsor ($20 ea)	*0*	*$0.00*										
Daily totals			***$440.00***										

Total Trip Expenses $ _____

Employee (Sponsor) Printed Name: _____

Employee (Sponsor) Signature: _____ Date: _____

Budget Acct. Code_____Signature: _____

Revised: 07/01/25

Comptroller of Public Accounts FORM 12-302 (Rev.2-17/19)

Texas Hotel Occupancy Tax Exemption Certificate

Provide completed certificate to hotel to claim exemption from hotel tax. Hotel operators should request a photo ID, business card or other document to verify a guest's affiliation with the exempt entity. Employees of exempt entities traveling on official business can pay in any manner. For non-employees to be exempt, the exempt entity must provide a completed certificate and pay the hotel with its funds (e.g., exempt entity check, credit card or direct billing). This certificate does not need a number to be valid.

Name of exempt entity	Exempt entity status *(Religious, charitable, educational, governmental)*
GEORGETOWN INDEPENDENT SCHOOL DISTRICT	**EDUCATIONAL**
Address of exempt organization *(Street and number)*	
507 E. UNIVERSITY AVENUE	
City, State, ZIP code	
GEORGETOWN, TX 78626	

Guest certification: I declare that I am an occupant of this hotel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct. I further understand that it is a criminal offense to issue an exemption certificate to a hotel that I know will be used in a manner that does not qualify for the exemptions found in the hotel occupancy tax and other laws. The offense may range from a Class C misdemeanor to a felony of the second degree.

Guest name *(Type or print)*	Hotel name
Guest signature (sign here)	Date

Exemption claimed

Check the box for the exemption claimed. See Rule 3.161: Definitions, Exemptions, and Exemption Certificate.

- ☐ **United States Federal Agencies or Foreign Diplomats.** *Details of this exemption category are on back of form.* This category is exempt from state and local hotel tax.
- ☐ **Texas State Government Officials and Employees.** (An individual must present a Hotel Tax Exemption Photo ID Card). *Details of this exemption category are on back of form.* This limited category is exempt from state and local hotel tax. Note: State agencies and city, county or other local government entities and officials or employees are not exempt from state or local hotel tax, even when traveling on official business.
- ☐ **Charitable Entities.** (Comptroller-issued letter of exemption required.) *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- ☑ **Educational Entities.** *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- ☐ **Religious Entities.** (Comptroller-issued letter of exemption required.) *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- ☐ **Exempt by Other Federal or State Law.** *Details of this exemption category are on back of form.* This category is exempt from state and local hotel tax.

Permanent Resident Exemption (30 consecutive days): An exemption certificate is not required for the permanent resident exemption. A permanent resident is exempt the day the guest has given written notice or reserves a room for at least 30 consecutive days and the guest stays for 30 consecutive days, beginning on the reservation date. Otherwise, a permanent resident is exempt on the 31st consecutive day of the stay and is not entitled to a tax refund on the first 30 days. Any interruption in the resident's right to occupy a room voids the exemption. A permanent resident is exempt from state and local hotel tax.

Hotels should keep all records, including completed exemption certificates, for four years.

Do NOT send this form to the Comptroller of Public Accounts.

Texas Hotel Occupancy Tax Exemptions

See Rule 3.161: *Definitions, Exemptions, and Exemption Certificate* for additional information.

United States Federal Agencies or Foreign Diplomats (exempt from state *and* local hotel tax)

This exemption category includes the following:

- the United States federal government, its agencies and departments, including branches of the military, federal credit unions, and their employees traveling on official business;
- rooms paid by vouchers issued by the American Red Cross and the Federal Emergency Management Agency; and
- foreign diplomats who present a Tax Exemption Card issued by the U.S. Department of State, unless the card specifically excludes hotel occupancy tax.

Federal government contractors are *not* exempt.

Texas State Government Officials and Employees (exempt from state *and* local hotel tax)

This exemption category includes only Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card. State employees without a Hotel Tax Exemption Photo Identification Card and Texas state agencies are *not* exempt. (The state employee must pay hotel tax, but their state agency can apply for a refund.)

Charitable Entities (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes entities that have been issued a letter of tax exemption as a charitable organization and their employees traveling on official business. *See website referenced below.*

A charitable entity devotes all or substantially all of its activities to the alleviation of poverty, disease, pain and suffering by providing food, clothing, medicine, medical treatment, shelter or psychological counseling *directly* to indigent or similarly deserving members of society.

Not all 501(c)(3) or nonprofit organizations qualify under this category.

Educational Entities (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes in-state and out-of-state school districts, private or public elementary, middle and high schools, Texas Regional Education Service Centers and Texas institutions of higher education *(see Texas Education Code Section 61.003)* and their employees traveling on official business.

A letter of tax exemption from the Comptroller of Public Accounts as an educational organization is not required, but an educational organization might have one.

Out-of-state colleges and universities are *not* exempt.

Religious Organizations (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes nonprofit churches and their guiding or governing bodies that have been issued a letter of tax exemption from the Comptroller of Public Accounts as a religious organization and their employees traveling on official business. *See website referenced below.*

Exempt by Other Federal or State Law (exempt from state *and* local hotel tax)

This exemption category includes the following:

- entities exempted by other federal law, such as federal land banks and federal land credit associations and their employees traveling on official business; and
- Texas entities exempted by other state law that have been issued a letter of tax exemption from the Comptroller of Public Accounts and their employees traveling on official business. *See website referenced below.* These entities include the following:
    - nonprofit electric and telephone cooperatives,
    - housing authorities,
    - housing finance corporations,
    - public facility corporations,
    - health facilities development corporations,
    - cultural education facilities finance corporations, and
    - major sporting event local organizing committees.

For Exemption Information

A list of charitable, educational, religious and other organizations that have been issued a letter of exemption is online at www.comptroller.texas.gov/taxes/exempt/search.php. Other information about Texas tax exemptions, including applications, is online at www.comptroller.texas.gov/taxes/exempt/index.php. For questions about exemptions, call 1-800-252-1385.

01-339 (Back)
(Rev.4-13/8)

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency	
Georgetown Independent School District	
Address *(Street & number, P.O. Box or Route number)*	Phone *(Area code and number)*
507 E. University Avenue	**512-943-5000**
City, State, ZIP code	
Georgetown, TX 78626	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

Tax ID #74-6000975 - Purchaser is a non-profit educational institution

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here ▶ Purchaser	Title	Date
Renita Wright	Director of Finance	06/25/2025

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier.
Do <u>not</u> send the completed certificate to the Comptroller of Public Accounts.

Georgetown ISD Employee Travel Reimbursement Form

Approved EMPLOYEE TRAVEL AUTHORIZATION FORM is required PRIOR to making any travel arrangements

Employee Name _____ Campus/Dept _____

Reason for Travel _____ Budget Code _____

Departure Date and Time: (Time must be specific-i.e. 7:00 am) _____ Check Req # _____

Return Date and Time: (Time must be specific-i.e. 8:00 pm) _____

Complete the bottom section upon return from trip. Attach receipts for expenses, mileage map, toll calculator, and agenda. Do not include cost of items previously paid for, i.e., hotel, airfare, registration.

* Meal maximum per full day is $45. Breakfast $10, Lunch $15 & Dinner $20. . Partial days are pro-rated based on the time of departure: **Departure day travel**: No breakfast (lunch is reimbursable for departure times before 10:30 am). **Return day travel:** No dinner (lunch is reimbursable for return times after 4:00 pm)

- The District will NOT reimburse for SNACKS, individual coffee/drink, or incidentals during the trip.
Gratuities are a reimbursable expense up to full day meal allowance, not to exceed 15%.

* Traveler must provide conference agenda. If the conference is providing meals, the District will not reimburse the employee.

* To process reimbursement, Business Services must have all required documents (Employee Travel Authorization Form, itemized receipts, map, etc.) within **15 days of travel**.

* We are exempt from Texas State sales tax & Texas State hotel occupancy taxes. The exemption forms should be given to the hotel at check in. Forms are available on the GISD website.

NOTE: Employees must stay overnight or have an extended work day to qualify for meal reimbursement.

Travel Dates:								**Total**
Meal - Breakfast								$
Meal - Lunch								$
Meal - Dinner								$
Hotel								$
Transportation								$
Parking fees								$
Other-Provide description below								$
Totals >>>>								

Use Google Maps or other mapping website **Print and submit copy**

_____ Mileage

miles @ $0.60 per mile = _____

Total Reimbursement >>> _____

Less Advance Travel >>> _____

Amount due to (from) Employee _____

Description of Other Costs Listed Above: _____

I affirm that this travel was conducted for school purposes, and that the amounts reported here are accurate to the best of my knowledge.

_____ Employee Signature _____ Date

_____ Principal/Director Signature _____ Date

EMPLOYEE OVERNIGHT TRAVEL CARD REQUEST FORM

Complete all parts of the form. You will be notified via email when a card is ready for pick-up, if approved. Incomplete forms will be returned for correction. An Employee Travel Card Agreement form must be on file with the Business Office once every fiscal year. ***This request must be submitted 30 days before trip***.

Employee name_____ Campus/Department_____

Reason for Travel_____

Destination city & state_____ Out of State Approval Received Y or N

Departure Date/Time_____ Return Date/Time_____

Purchase Order #_____

ESTIMATED EXPENDITURES

Employee	**Description of Expenditures**
$_____	Hotel: # Rooms _____ # Nights_____ @ $_____/night
$_____	Hotel Parking – IF self-parking is not available
$_____	Transportation – Airfare, Taxi, Bus, Shuttle
$_____	Other: _____
$_____	**TOTAL**

If traveling with students, please fill out a Student Travel form and include with this form.

Employee Signature: _____

Supervisor Signature: _____

CFO/Superintendent: _____ (Out of State Travel ONLY)

Send completed form with signatures to Business Services, ATTN: Travel Program Administrator.

FOR BUSINESS OFFICE USE ONLY

Director Approval: _____

Card Number Issued: _____

Amount Loaded: _____

Date Picked Up: _____ Date Returned: _____

Supporting documents MUST be included with the request form (Purchase Order, Hotel Information, etc.)

GEORGETOWN ISD

2026-2027 EMPLOYEE TRAVEL CARD AGREEMENT

I, _____, hereby request a Georgetown ISD Travel Card. As a cardholder, I have read, understand and agree to comply with the Georgetown ISD Travel Card Guidelines. I fully understand that misuse or abuse of the travel card may result in revocation of the card and appropriate disciplinary action which may include termination of my employment. This agreement is good for the 2026 - 2027 Fiscal Year.

_____ I agree that I have read the GISD Employee Travel Card Guidelines (available at the Business Services Files and Forms Restricted Files for Staff google link) and will comply with them

_____ I agree to use this card for official approved school related travel expenses only.

_____ I agree that I will not use this card to pay for unauthorized travel expenses, such as:

- state hotel taxes for lodging within the state of Texas,
- parking taxes within the state of Texas – if the parking fee is included with the hotel folio, state tax should not be included
- meals and tips, or
- any other expense prohibited in the district's travel guidelines.

_____ I agree that I will not use this card to pay for personal expenses such as alcoholic beverages, expenses for family members, entertainment, or my personal travel expenses before or after the official travel dates.

_____ I agree to return the travel card to the Business Office Travel Administrator upon return from my business travel.

_____ I agree to submit proper documentation (itemized receipts) within 5 business days after returning from my business travel.

_____ I agree that if the travel card is lost or stolen, I will immediately notify Frost Bank (1-833-454-8129) and the GISD Travel Administrator (Angie Marsh or Donna Colburn, 512-943-5000 ext. 6080 or 6064, purchasing@georgetownisd.org) verbally and in writing.

_____

Employee Signature

_____

Campus/Department

_____

Date

Business Office Approved: _____ Date: _____



Student Travel Manual
Georgetown ISD
2024-2025
(Effective August 1, 2022)

Table of Contents

Preface **3**
- Scope of Guidelines 4
- Rationale 4
- Definitions 4

Pre-Approved Trip List **5**

At A Glance - Student Travel Procedures **7**
- Trips on the Pre-Approved Trips List 7
- Local Field Trip/Extended Non-Overnight Field Trip 8
- Overnight/In State 8
- Out of State 8
- Out of Contiguous 48 States/Out of Country - not allowed? Allowed? 8

GISD Student Travel Procedures and Expectations **9**
- Administrative Support 9
- Chaperones 9
- Eligibility Requirements for Participation in Student Travel 10
- Financing Student Trips 10
- Rooming Requirements 11
- Transportation 11
  - Parents bringing students home from activities: 11
  - Students driving themselves to activities: 11
  - Car Rentals: 11
  - Taxi/Uber/Lyft: 12
  - Charter: 12
  - Bus Driver Meals/Lodging: 12
  - Airfare: 12

Appendices **13**
- Appendix A 13
  - Cash Advance Form 13
- Appendix B 14
  - Field Trip Parent Permission Slip **14**
- Appendix C 15
  - Student Self-Transport Permission Slip 15
- Appendix D 16
  - Student Travel FAQs 16

Preface

Scope of Guidelines
The following guidelines shall govern student group travel and shall apply to all extra-curricular and curricular groups such as band, cheerleaders, choir, drill team, FFA, theatre arts, and other groups, which are determined to be governed by these guidelines. Please note that this document applies to all student travel (including field trips) and that differing elementary, middle school, and high school travel guidelines will be indicated, when necessary.

Rationale
Trips will only be made to attend an event that primarily involves a TEKS-related learning experience, competition, performance, or a guest appearance of the organization requesting the trip and not for recreation alone. The purpose of the trip should reinforce the curriculum of the course and the GISD Learner Profile Traits.

Definitions
For the purposes of these guidelines, the following distinctions shall be made regarding types of GISD-sponsored field trips:

Local Field Trip - These are trips that do not involve an overnight stay and are within a 100-mile radius of Georgetown.

Extended Non-Overnight Field Trip - These are trips that do not involve an overnight stay and are outside of the 100-mile radius of Georgetown.

In-State Overnight Trip - These are trips that require an overnight stay and are within the state of Texas.

Sponsor - A sponsor is a GISD employee who is responsible for the organization of the student trip. A coach is considered a sponsor.

Employee Chaperone - An employee chaperone is a district employee responsible for supervision of students while on a student trip. GISD pays for the travel for an employee acting as an approved chaperone. An employee chaperone may or may not work with the sponsor to organize the trip.

Non-Employee Chaperone - An adult not employed by the district who has been approved through the appropriate volunteer background check process to attend the trip and is responsible for supervision of students. A non-employee chaperone is not eligible to drive. With very limited exception, GISD does not pay for chaperone travel. Chaperones must pay their own travel and undergo the same background checks as other volunteers. One example of an exception would be where a female teacher is traveling with all male students. Exceptions must be approved by the Business Office or the CFO.

Pre-Approved Trip List

The following trips have been pre-approved for GISD student groups. This list is evaluated annually by the appropriate curriculum directors (CTE Director, Director of Fine Arts, etc.), and is comprised of UIL-sponsored trips and those that are necessary to fulfill the Texas Essential Knowledge and Skills.

ALL overnight travel (including those associated with trips on this list) must be approved and any events and/or destinations not on this list must be approved using the Georgetown ISD Student Travel Guidelines and Trip Approval Flow Chart.

Academic Programming

- A+ Academic UIL (Elementary and Middle School): District meets only
- HS Academic UIL: District meets only
- HS Debate: Local events only
- Destination Imagination: Regional meet only
- SeaPerch: Regional meet only

Athletics

- UIL District Travel
- UIL Playoff Travel
- Non-District inside 100 miles (not overnight)

Fine Arts

Auditions and performances associated with the TMEA All-State process, except for All-State Clinic/Concert at TMEA. Local Field Trip/Extended Non-Overnight Field Trip only. This includes:

- District Auditions
- Region Auditions
- Pre-Area Auditions
- Area Auditions
- Pre-Region Clinic
- Region Clinic/Concert

UIL events in which the students are performing. Local Field Trip/Extended Non-Overnight Field Trip only. This includes:

- UIL Solo and Ensemble
- UIL Concert and Sight-Reading Evaluation
- Texas State Solo and Ensemble
- UIL Marching Contest (except for state qualifying events that require an overnight stay)
- UIL One-Act Play Competition (except for qualifying events that require an overnight stay)

All district and playoff GISD sporting events at which a group is performing (such as band, color guard, cheerleaders or dance team). This includes, but is not limited to:

- Football Games
- Basketball Games
- Volleyball Games

One Pre-UIL competition in preparation for UIL.

VASE, Jr. VASE (regional events only - does not include State VASE)

Dance/Drill Team, including:

- All district and playoff GISD sporting events at which the group is performing.
- Local community parades (ex. Poppy Festival)

Cheer, including:

- UIL State Cheer (unless an overnight stay is needed)
- Routine district and playoff sporting events for which student travel is commonly associated (ex. Football game)
- Local community parades (ex. Poppy Festival)

At-A-Glance - Student Travel Procedures

- **Trips on the Pre-Approved Trips List**
  - Sponsor must communicate with campus and director prior to travel: ex: schedule submitted, department activity calendar updated, etc.
  - Use Trip Tracker to secure GISD Transportation

- **Local Trip/Extended Non-Overnight Tri**
  - Uses an approval process
  - Trip Approval form (Student Travel Request Form - select “Use Windows Authentication” on login page)
  - Use Trip Tracker to secure GISD Transportation
  - Requires additional communication to parents (Field Trip Permission Form)

- **Overnight/In State**
  - Uses an approval process
  - Trip Approval form (Student Travel Request Form - select “Use Windows Authentication” on login page)
  - Use Trip Tracker to secure GISD Transportation if needed
  - See Overnight Travel guidelines (chaperones, rooming, etc.)
  - Requires additional communication to parents (Field Trip Permission Form)

- **Out of State**
  - Uses an approval process
  - Trip Approval form (Student Travel Request Form - select “Use Windows Authentication” on login page)
  - Requires additional communication to parents (Field Trip Permission Form)
  - Requires a minimum of one administrator, preferably from host campus.
  - Administrator travel should be paid for by campus/student activity funds, not district funds.
  - Out of State travel is limited to once every other year per organization. Exceptions to this must be approved by the Superintendent.

- **Out of Contiguous 48 States/Out of Country**
  - Uses an approval process
  - Trip Approval form (Student Travel Request Form - select “Use Windows Authentication” on login page)
  - Requires additional communication to parents (Field Trip Permission Form)
  - Requires a minimum of two administrators, one male and one female, preferably from host campus.
  - Administrator travel should be paid for by campus/student activity funds, not district funds.

- Out of Contiguous 48 States travel is limited to once every four years per organization. Exceptions to this must be approved by the Board of Trustees.
- Out of Country travel is limited to once every four years per organization. Exceptions to this must be approved by the Board of Trustees.

GISD Student Travel Procedures and Expectations

Administrative Support

- All student travel not listed on the Pre-Approved list above requires upfront permission from the campus principal.
- **Out of Contiguous 48 States/Out of Country** - Requires a minimum of two administrators, one male and one female, preferably from host campus.
- **Out of State travel** requires a minimum of one administrator, preferably from host campus.
- Administrator travel should be funded by campus/student activity funds for out of state and out of country travel.

Chaperones

- All chaperones (unless a GISD employee) must annually complete the Communications volunteer application form, including a Background Check.
- Chaperones may be an employee or non-employee of GISD.
- An employee chaperone is a district employee responsible for supervision of students while on a student trip. GISD pays for the travel for an employee acting as an approved chaperone. The employee should take a personal day if acting as chaperone is outside the scope of their duties. An employee chaperone may or may not work with the sponsor to organize the trip.
- Hourly employees are not eligible to serve as chaperones outside of regular working hours.
- Unless special arrangements have been made with the principal or director to address unique circumstances, non-GISD chaperones are not permitted to travel on school buses.
- Chaperones are only permitted to drive district vehicles if they are also currently contracted employees with GISD.
- All chaperones are expected to model the vision and mission of GISD, serving as a role model to all students.
    - Chaperones should not be under the influence of drugs or alcohol, or use tobacco products when in the company of students or responsible for their care.
    - Chaperones should model appropriate language and behavior towards others at all times.
    - Chaperones may not leave students unattended or unsupervised.
    - Chaperones should maintain appropriate communication with trip sponsors and a professional and confidential demeanor at all times.

Type of Student Travel	Minimum chaperone to Student Ratio (unless otherwise specified by the field trip location)
Elementary In State	1:10
Elementary Out of State/In State Overnight	1:3
Secondary In State	1:18
Secondary Out of State/In State Overnight	1:12
Secondary Out of 48 Contiguous States/Country	1:10

Eligibility Requirements for Participation in Student Travel

- Students must be academically eligible to participate in any UIL, non-UIL, or CTE competitions in accordance with each program's requirements.
- Student conduct may be considered when determining a student's participation in travel if their behavior causes potential safety issues for others involved in the travel. It is important to note that students who qualify for special services can not be precluded from participation in student travel if the reason for their poor conduct is related to their qualifying condition.

Financing Student Trips

- Each group sponsor is responsible for booking to ensure all travel is within the district guidelines.
- Meals are based on departure/arrival time and date. Itemized receipts must be collected to be reimbursed for meals. Student meals include $7 for breakfast, $10 for lunch and $13 for dinner for a daily total of $30.
- The student daily meal allowance of $30 per day applies to all in-state travel for students and can be requested in advance of the trip.
- For student advances, the sponsor must submit a list of students traveling with the requisition for the advance check to the campus administrative assistant for processing. A completed Cash Advance Form will need to be submitted with the requisition request. The form can be found on the Business Services webpage and immediately following this section of the manual. A check will be made payable to the employee/sponsor who disburses funds to each student. Students must sign when accepting cash and return all

unused cash to the sponsor.

- Hotel stays are only allowable expenses if travel is outside the 100 mile radius of the campus/facility. Campus administrator or department director must approve any exceptions to this guideline in writing prior to the trip.
- The preferred method of payment for all hotel stays is by district credit card. Advance for lodging costs cannot be made payable to the employee.
- Lodging cannot be paid by using an employee's personal credit card unless prior permission has been granted by Business Services. A detailed check-out receipt of the stay must be given to Business Services upon return.

Rooming Requirements

- Overnight staff travel requires that rooming assignments are provided to directors prior to travel (Student Travel Request Form - select "Use Windows Authentication" on login page).
- Unless accommodations are necessary and approved by the campus principal, chaperones should be housed **at least two to a room** and students should be housed **four to a room**.
- Rooming assignments must be submitted to the campus principal and director prior to the travel date. For guidance on suggested methods for creating room assignments see Appendix D.

Transportation

In general, all students should expect to travel to and from school-related activities using GISD transportation services. On occasion and only with prior permission from the principal (or designee), parents or students may provide transportation within the following parameters:

- Parents bringing students home from activities:
    - Parents may be allowed to transport their students at the conclusion of the event. In those cases, parents must sign out with the coach or sponsor prior to leaving with their student.

- Students driving themselves to activities:
    - Prior to a student driving themselves to an event, a parent must provide permission and a liability waiver using the Student Self-Transport Permission Slip.

- Car Rentals:
    - All car rentals must be made using Enterprise, Rent-A-Car, or National. When entering the purchase order, please include the GISD CD number and billing

number. Both have been provided to the campus/department secretaries. After everything has been approved, use the purchase order to make the reservation.

- Taxi/Uber/Lyft:
    - GISD employees may use Taxi/Uber/Lyft services. All receipts are required for reimbursement.

- Charter:
    - Contact the Purchasing Department (extension 6080) for a list of approved Charter companies.
    - Get a quote and send to your campus admin assistant/bookkeeper to generate a PO.
    - Charter buses will be paid for out of your student/campus activity account.
    - Outside organizations/booster clubs cannot pay for the charter bus directly. They can make a deposit into your activity account to cover the cost.

- Bus Driver Meals/Lodging:
    - Sponsors should arrange and fund rooming for all bus drivers for any overnight travel. Bus drivers should be housed **at least two to a room**.
    - Sponsors should plan to pay for the driver's meals at the standard per diem rate ($10 breakfast, $13.20 lunch, and $16.80 dinner).

- Airfare:
    - Air travel requests must be pre-approved by the Superintendent or CFO using the Student Travel Request Form - select "Use Windows Authentication" on login page). At such time as the approval is received, the sponsor is responsible for making air travel arrangements.
    - Receipts are required for any reimbursements to be processed.

Appendix A
Cash Advance Form

Make check payable: _____

Person requesting advance: _____ Date:_____

Conference/Tournament: _____

Campus(es)/Club or Class:_____

Date & Time of Departure: _____ Date & Time of Return: _____

No. of students attending _____

If using personally owned vehicle:

Mileage calculation from Georgetown to _____

Mileage: _____ miles X $ 0.60 per mile = $ _____

Calculate mileage using a web-based mileage calculator (i.e., Rand McNally, Google Maps, Map Quest) and attach copy of mileage calculation to this form.

Other (hotel parking, tolls, programs, etc.) = $_____

Description of Other costs_____

_____

Reimbursable meals are based on departure/arrival times and dates. You must have ***itemized receipts*** to be reimbursed for meals. Receipts for credit card charges are allowable but must have **itemized charges**. Receipts for all expenses must be turned in to Business Services within 5 days of your return.

Breakfast before 9:00am, Lunch between 9:00am - 5:00pm, Dinner after 5:00pm

Meal	Maximum	*Example*		Day 1		Day 2		Day 3		Day 4		Day 5	
		#	*Amt.*	#	Amt.	#	Amt	#	Amt	#	Amt	#	Amt
Breakfast	Student ($7 ea)	*20*	*$140.00*										
	Sponsor ($10 ea)	*4*	*$40.00*										
Lunch	Student ($10 ea)	*20*	*$200.00*										
	Sponsor ($15 ea)	*4*	*$60.00*										
Dinner	Student ($13 ea)	*0*	*$0.00*										
	Sponsor ($20 ea)	*0*	*$0.00*										
Daily totals			***$440.00***										

Total Trip Expenses $ _____

Employee (Sponsor) Printed Name: _____

Employee (Sponsor) Signature: _____ Date: _____

Budget Acct. Code_____Signature: _____

Revised: 07/01/24

Appendix B (Click here for Spanish and English versions)
Field Trip Parent Permission Slip

Trip Location/Name	Date(s) of Trip	School Name

Parent Permission:
☐ I hereby grant permission for my child, _____, to travel to and from the field trip listed above.

I understand that Georgetown ISD, its trustees, officers, and employees have immunity under Texas law, are not liable for any accident or injuries that may occur to the above named student as a result of his/her participation in this field trip, except as specifically provided by state law. I understand that my student will be required to comply with all School District standards of conduct and rules for behavior while on the trip, and that failure to do so will result in disciplinary action and/or exclusion from participation in the activity. I further hereby authorize a representative of the School District to consent to medical treatment of the above-named student in the event of an emergency on the trip.

I, the undersigned, have read this permission form and consent to medical treatment and understand all its terms.

_____ _____
Signature of Parent/Guardian Date

☐ I DO NOT grant permission for my child to travel to and from the field trip listed above.

_____ _____
Signature of Parent/Guardian Date

Medical Concerns:

Note: Student Medical/Emergency Information Card must be on file in the school office.

Emergency Contacts:

Parent Home Phone:		Parent Alternate Phone:	
Emergency Contact Name:		Emergency Contact Phone:	

Photo Permission:
Pictures may be taken during this student trip. Please indicate below if you give permission to GISD to use pictures of your child from this trip in GISD-related publications.

☐ I grant permission to GISD to use pictures of my student from this field trip and his/her name in GISD publications, including the district website and social media.
☐ I DO NOT GRANT permission for GISD to use my student's picture and name in publications.

_____ _____
Signature of Parent/Guardian Date

Appendix C

Student Self-Transport Permission Slip (Click here Spanish and English versions)

Date: _____

Dear Parents/Guardians,

Your student participates in the _____ program with GISD. In order to participate in this program, your student will be required to provide their own transportation. Specifically, your student will be traveling independently to the following location on the noted dates and times:

Location: _____

Dates: _____

Please review the options below, and choose the option that is best for your student. If you have any questions, please don't hesitate to reach out to your student's event sponsor..

Student Name:_____ Student ID:_____

Parent Name:_____ Parent Phone:_____

- ☐ My student will drive their own vehicle or be responsible for arranging their own transportation to/from the location above. I understand that my student is responsible for his/her safety and following all traffic laws, including maximum vehicle occupancy requirements, while traveling.

- ☐ I give my permission for my student to travel with another student to the location above. They are allowed to travel with the following students as drivers:

  _____

- ☐ I would like to speak with the teacher about an alternative transportation solution.

_____ _____

Sponsor's Printed Name Sponsor's Signature

_____

Date

Appendix D
Student Travel FAQs

1. How should a district handle field trips for transgender students?

Districts must not deny a transgender student an equal opportunity to participate in field trips, or any other curricular or extracurricular activity, in which students are segregated by sex. School officials can reduce the risk of complaints by addressing accommodations for individual transgender students in advance with the goals of maximizing the student's opportunity to learn and socialize with peers while ensuring safety and privacy interests for all students. When the district agrees on an arrangement for the student's use of private, unisex, or sex-specific facilities at school, school officials must be prepared to ensure that the student has a safe place to use the restroom when away from campus. For example, when planning an event that will occur off-campus, a district employee may be assigned to call the location in advance to get information about private or alternative bathrooms or locker rooms.

For field trips involving overnight stays, an administrator or counselor may ask the student to identify other students with whom the student feels comfortable sharing a room. In this case, the administrator should seek written consent from the parent of a minor transgender student (or the student, if 18 years old) allowing the district to share information with the other students and their parents.

2. Can parents take their student to and from a school-sponsored event?

For most school-sponsored events, travel to the event using district transportation services is required. Occasionally, due to the nature of the event and limited numbers of participants, parents may be asked to provide transportation to and from the event. These are rare instances and typically fine arts-related. See the section marked **Transportation** above for more details.

3. Do these guidelines apply to employees, as well?

The Student Travel Procedures and Guidelines manual is meant for a guide for travel that includes students. For guidelines involving staff-only travel, please contact your campus principal, director, or the finance department.

Section V
End of Year Procedures

END OF YEAR PROCEDURES

All campus/department secretaries are responsible for the following end-of-year procedures before the end of their contract year:

5.01 Purchase Orders

The District requires all encumbrances to be current by year-end. The cut-off date for elementary campuses and all District librarians to enter requisitions for the current school year is **the last business day of April**. All others must enter them by **the last business day of May**. All orders need to be billed and items received by the last business day of June. These deadlines apply to purchases made from the General Fund (199) and Special Revenue Funds (200-400). **The Campus and Student Activity Funds (461 & 865) are excluded from this deadline**. Anything that can be reasonably anticipated should be ordered no later than the last business day of April. Any perceived exceptions require special approval from Business Services.

Any POs that have not been received and signed off for payment as of the last business day of June will be canceled, so it is important to order those items by the deadlines, and to make sure they are received and all paperwork is in Business Services for payment no later than the last business day of June.

The new budget year begins on July 1, so the 2026-27 budget will be accessible for use on July 1, 2026.

5.02 Payroll Authorization

Payroll Authorization Forms for extra duty or supplemental pay for the current budget year must be completed and submitted to the Payroll Department prior to the payroll deadline for June pay dates as found on the Business Services webpage, Payroll Information.

5.03 Travel Reimbursements

Campus/department employees should submit travel reimbursements by the last business day of June. The District does not reimburse employees for travel past 15 days from the date of travel.

5.04 Budget Amendments

All cross-functional budget transfers for Funds 199, 240 and 599 require a budget amendment be presented to and approved by the Board.

DEADLINES SUMMARY

Deadlines	Description
April 30, 2027	**Elementary Campuses and all District Librarians-Last date to enter requisitions**
May 28, 2027	**Secondary Campuses & Department–Last date to enter requisitions**
May 28, 2027	**Last date to enter cross-functional budget transfers (FDs 199, 240 & 599)**
May 28, 2027	**Last date any budget transfers will be accepted**
June 23, 2027	**Last check run for 2026-27 fiscal year**
June 30, 2027	**Last date to sign off on the receipt of ordered items**

Administrative Assistants and Bookkeepers should share the deadline information with their campus or department staff.

Section VI
Property and Inventory Control

PROPERTY AND INVENTORY CONTROL

School inventory control is one of several sub-functions of property management that deals with safeguarding school property. Categorically speaking, school property is either "real" or "personal." Real property includes land, buildings and improvements. Personal property includes items such as furniture, telecommunication equipment, kitchen appliances, vehicles, and so on. The system of inventory control implemented by Business Services provides a method of accounting for fixed assets (real property and personal property).

6.01 Fixed Assets Defined:

- Real property.
- Personal property with per unit cost of $5,000 or greater and a useful life greater than one year.
- "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility.

6.02 Acquisition of Fixed Assets:

- Any questions concerning the classification of an item as a fixed asset should be directed to Business Services.
- Purchases of fixed assets are coded to the following expenditure account codes:
    - 6619 – Land Purchase, Improvements, and Fees
    - 6629 – Building Construction, Improvements, and Fees
    - 6631 – Vehicles
    - 6639 – Furniture and Equipment (>$5,000 per unit)
    - 6659 – Lease/Purchase of Buildings, Furniture, and Equipment

6.03 Fixed Asset Inventory Control:

- The control of fixed assets through a physical inventory system is necessary to comply with Generally Accepted Accounting Principles (GAAP), state and federal requirements, insurance requirements, and replacement cost budgeting.
- The fixed asset inventory system allows for accounting of new acquisitions, transfers, and dispositions of assets.
- Each fixed asset acquired by the District will be assigned an inventory control number and added to the computerized fixed asset system.
- A physical inventory of all fixed assets will be made periodically.
- A Property Asset Transfer/Disposition Form is to be completed before items are transferred from one campus or department to another. This form is also used to record the disposition of items. The form should be authorized by campus/department head, scanned and emailed to the Director of Purchasing.

6.04 Controllable Inventory:

- Non-consumable personal property with per unit value less than $5,000 in the following categories:
    - Technology
    - Musical Instruments
    - Audio/Visual Equipment
- Controllable inventory items are coded to the following expenditure account code:
    - 6649 – Controllable Inventory
- The respective department heads are responsible for overseeing the inventory in these categories.

6.05 Donations:

- Donations made to the District shall be accompanied with a letter declaring the donated items. The original letter shall be sent to Business Services, a copy should be kept in the Department/Campus for record keeping.
- **Technology Donations must be approved by the Technology Department before the donation is accepted.**
- Additional policy regarding donations can be found in Board Policy CDC.

6.06 Examples of Property Classification

ITEM	COST	OBJECT CODE	FIXED ASSET	CONTROLLABLE INVENTORY	GENERAL SUPPLIES
Land Purchase	100,000	6619	***X***		
Built –In Counter, CNS	1,500	6629	***X***		
Bus, 78 Passenger	33,000	6631	***X***		
Violin	1,800	6649		***X***	
Piano	6,000	6639	***X***		
Audio Recording System	17,000	6639	***X***		
UIL Theater Set	5,530	6639	***X***		
Computer, PC	1,000	6649		***X***	
Network Server	5,400	6639	***X***		
Paper Cutter	300	6399			***X***
Baseball Backstop	900	6399			***X***
Pole Vault Pit	6,900	6639	***X***		
Radio, 2-Way	150	6399			***X***

6.07 Property Disposal Do/Don't Reminder

If a GISD asset is no longer needed on a campus…..

Do	Don't
	
Complete a Fixed Asset Transfer/Disposition Form for district assets no longer needed on a campus or department, sign, scan and email to the Purchasing Director.	Give away a district asset to another campus or Department.
Complete a Fixed Asset Transfer/Disposition Form for district assets that need to be removed from a campus or department, sign, scan and email to the Purchasing Director.	Donate district assets.

Georgetown Independent School District
Property Asset
Transfer/Disposition Form

GISD ID #	Description of Property	Serial #	Quantity	Condition of Property (example: broken, good, excellent)	***Purchasing Use only*** Disposition declared by Superintendent or Designee

Transfer From:

Date Released:

Campus Inventory Coordinator:

Transfer To:

Date Received:

Campus Inventory Coordinator:

Section VII
Payroll

PAYROLL

The Payroll Department is responsible for ensuring accurate and timely compensation to all Georgetown ISD employees, including faculty, staff, substitute employees, and temporary workers. Payroll services are administered in accordance with federal and state laws, Texas Education Code requirements, Texas Teacher Retirement System (TRS) regulations, local Board policies, and district procedures.

The Payroll Department processes employee compensation, maintains payroll records, administers payroll deductions and withholdings, coordinates required reporting to governmental agencies and TRS, and provides payroll-related support to employees and district departments. The department is committed to maintaining accuracy, confidentiality, compliance, and high-quality customer service in all payroll operations.

7.01 Employee Information

Employee Payroll information is available through Skyward Employee/Finance/HR. Employees can view pay history, W2's, W4 information, personal information. Employees may also use the payroll check estimator to review how changes to tax withholding elections may affect future net pay.

- **Direct Deposit/Electronic File Transfer**

  Georgetown ISD requires all employees to participate in direct deposit. Employees access pay stubs, payroll information, tax forms, and direct deposit information through Skyward Employee Access in Skyward Finance.

  All employees, including district substitutes, temporary employees, and crossing guards, must provide valid bank routing and account information for direct deposit. Direct deposit accounts are verified through a pre-note process. Employees who establish or update direct deposit information may experience a delay in direct deposit processing until account verification is complete. During the verification period, payment may be issued by live check. To add or update direct deposit info, employees use the Personal Information section in Skyward Finance.

- **Change of Name, Address, or Phone Number**

  Employees requesting a name change must submit a signed Social Security card reflecting the new name to the Payroll Department. Payroll records will be updated upon receipt and verification of the required documentation.

  To update changes to your address and/or phone number, access Personal Information in Skyward Employee Access.

- **W-4**

  Employees complete a W-4 form at hire through Human Resources. To update it later, employees can access the Form W2 from the Georgetown ISD Payroll Website and must enter their Employee ID (found on their GISD ID badge under their photo).

W-4 updates can be made anytime, understanding that payroll deadlines do apply. Address changes must be updated separately in Skyward to ensure correct delivery of mailed documents.

- **W-2**

Form W-2 is available electronically through Skyward Employee Access. Employees who elect to receive a printed copy will have the form mailed to the mailing address on file in Skyward as of December 31 of the tax year.

- **FICA**

GISD only deducts Medicare – 1.45% and 457/3121 Deferred Compensation – 7.5% from the paycheck of substitute or temporary employees or any other employee not eligible for Teacher Retirement System benefits. As of January 1, 2012, these employees are enrolled in the 457/3121 Deferred Compensation Plan as an alternative to Social Security (FICA). This plan is a tax-favored retirement program only available to governmental employers. Enrollment in this plan is a mandatory condition of employment with Georgetown ISD. Employees contribute 7.5% of their pay to this plan on a pre-tax basis and earn interest on their contributions.

- **Medicare**

All employees hired after March 31, 1986 will have the Medicare tax portion (1.45%) of Social Security deducted from their paycheck.

- **Teacher Retirement System**

Employment eligible for membership in TRS is: regular employment in a public, state-supported educational institution in Texas employed for ½ or more of the standard full-time workload and compensation paid at a rate comparable to the rate of compensation for other persons employed in similar positions. The exceptions to TRS membership would be a TRS retiree, a substitute (as defined by TRS rules), a person employed on a temporary (less than 4 ½ months), part-time (less than ½ time), seasonal, or irregular basis. All TRS eligible employees will have TRS and TRS Care deducted from their pay. The TRS retirement amount is 8.25% of the salary and is tax sheltered. The TRS Care amount is 0.65% of the salary and is not tax-sheltered. The TRS Care deduction is required by TRS to be paid by all employees and is used to partially fund the retiree health insurance program and is not-refundable.

7.02 Payroll Information

Georgetown ISD has two (2) different types of payrolls each month. They are:

1. Monthly Payroll – Teachers, nurses, counselors, librarians, professionals, administrators, paraprofessionals, and temps are paid on the 25th of each month. If the 25th falls on a weekend or holiday, pay is issued the last workday before.

2. Semi-Monthly Payroll – District Subs, bus drivers, mechanics, custodians, maintenance, cafeteria staff (and subs), school marshals, safety monitors, ASAP, and summer workers

are paid on the 15th and last day of each month. If payday falls on a weekend or holiday, pay is issued the last workday before.

- **Payroll Deadline**

The payroll deadline schedules for both monthly and semi-monthly employees are posted on the Georgetown ISD Payroll Website. The schedules are listed in the "Employee Payroll Schedules" section of the page. Each schedule includes the pay periods and timesheet due dates.

- **Supplemental or Extra Duty Pay for GISD Employees**

Extra duty pay is included in the employee's regular paycheck—no separate checks issued. Campuses and departments use the Extra Duty Payroll Spreadsheet, accessible by admin assistants, to enter required employee info (name, last 4 of SSN, badge number, duty description, account code, etc.). New for 2026-27 employees may be offered the option to submit extra duty pay requests from Red Rover.

Employees must provide the admin assistant with a signed timesheet or appropriate paperwork authorized by the GISD supervisor. The campus or department then submits the completed spreadsheet and supporting documentation to Payroll by the posted deadline each month.

- **District Substitute Pay and Forms**

District substitutes assigned through the district's substitute management system are paid on the semi-monthly payroll schedule, with paydays occurring on the 15th and the last day of each month. If a scheduled payday falls on a weekend or district holiday, payment is issued on the last workday preceding the scheduled payday.

Substitute pay rates are established and maintained by Human Resources. Current rates are available through Human Resources and approved by the Board of Trustees as applicable.

In accordance with federal requirements, Georgetown ISD will furnish Forms W-2 to employees no later than January 31 of the following calendar year. Employees are responsible for ensuring their mailing address is current in Skyward prior to December 31.

7.03 True Time Timesheets

Monthly paraprofessionals and semi-monthly employees record time in True Time. Timesheets must be submitted electronically each week and approved by the supervisor no later than the first workday of the following week. Campuses and departments are responsible for ensuring all timesheets are submitted and approved weekly. Employees should confirm required hours are entered before submitting.

- **Overtime Rules**

Semi-monthly employees earn overtime when the employee is physically present on the job more than forty (40) hours in the work week. **All overtime must be approved in advance by**

the immediate supervisor. Overtime must not be approved if the work needed is not an emergency and could wait until the next regular workday.

7.04 Employee Leave Procedures

All employees are responsible for entering absences in Red Rover. Red Rover serves as the district's official system for absence reporting and substitute requests. Employees requiring a substitute must request the substitute through Red Rover at the time the absence is entered. Submitted absences are routed electronically to the employee's supervisor for approval. Absences will not be reflected in leave records until approved by the supervisor. Employees should ensure all absences have been approved prior to submitting Skyward timesheets.

Paid leave is allocated on July 1 for 12-month employees and on August 1 for all other employees. Eligible employees receive State and Local leave in accordance with district policy and the Georgetown ISD Employee Handbook. Leave is earned based on the employee's work schedule and accrual requirements.

Employees who use more leave than they have earned or accrued will be subject to a deduction from their final paycheck for the value of the unearned leave. Such deductions will be processed as a dock adjustment in accordance with applicable law and district procedures.

- **Leave Types**

  Local Leave: Employees earn five (5) local leave days per school year. These days are earned on a basis of ½ day per eighteen (18) days worked, up to a maximum of five (5) days. Employees on work calendars of 215 and higher may earn additional days. Local leave may be accumulated up to a maximum of thirty (30) days.

  State Leave: State law entitles all employees to five (5) days of paid personal leave per year. Employees earn five (5) state personal days per school year. These days are earned on a basis of ½ day per eighteen (18) days worked, up to a maximum of five (5) days. No maximum balance.

- **Comp Time**

  Procedures concerning comp time include the following: The supervisor must determine the need and approve comp time prior to the work being performed. Comp time is earned when the employee is physically present on the job more hours than what is listed on their work calendar schedule per week, (i.e.: an employee required to work a minimum of 37.5 hours per week, but with supervisor approval works 38.5 hours would earn 1 hour of comp time.) Comp time is earned at a rate of 1x up to 40 hours and 1.5x for any time worked over 40 hours in any week (GISD time keeping is Monday-Sunday.

  In accordance with the Georgetown ISD Employee Handbook, employees are required to use available compensatory (Comp) and Flex time before using Local or State leave. If an employee separates from employment with unused Comp or Flex time and has previously used Local or State leave, leave records may be adjusted to reflect the required order of leave usage.

  Beginning 2026-27 Comp balances will be paid each June.

- **Absence Dock of Pay**

Once all paid leave is used, any additional absence will be docked at the employee's daily rate.

- **FMLA and Maternity Leave and Dock of Pay**

FMLA and Maternity leave must be approved by the principal or supervisor in conjunction with the Human Resources Department. The Payroll Department must be informed of the anticipated leave so that the employees' absences can be considered for dock purposes. ***Note: Employees do not receive TRS credit for dates where the DOCK time off code is used.

7.05 Employee Benefits

- **Health, Dental and Voluntary Insurance Enrollment**

Health, Dental, and Voluntary insurance is eligible for enrollment either within 30 days of the hire date or during the open enrollment in August of each year. Enrollment materials are available online GISD website, Benefits section.

- **Annuity – 403b or 457**

Employees may contribute to an annuity through payroll deduction using their choice of company. GISD contracts with TCG Advisors as the third-party administrator, and forms must be processed through them. Contributions can start or change anytime during the year, subject to payroll deadlines. Semi-monthly employees have their annuity amount divided over two paychecks each month.

- **Cafeteria 125 Plan**

The Cafeteria Plan (deferred compensation plan) begins in September each year and a new enrollment is required through First Financial Advisors. Enrollment is also allowed within 30 days of initial hire date. The Cafeteria Plan is allowed under the regulations of Section 125 of the Internal Revenue Code.

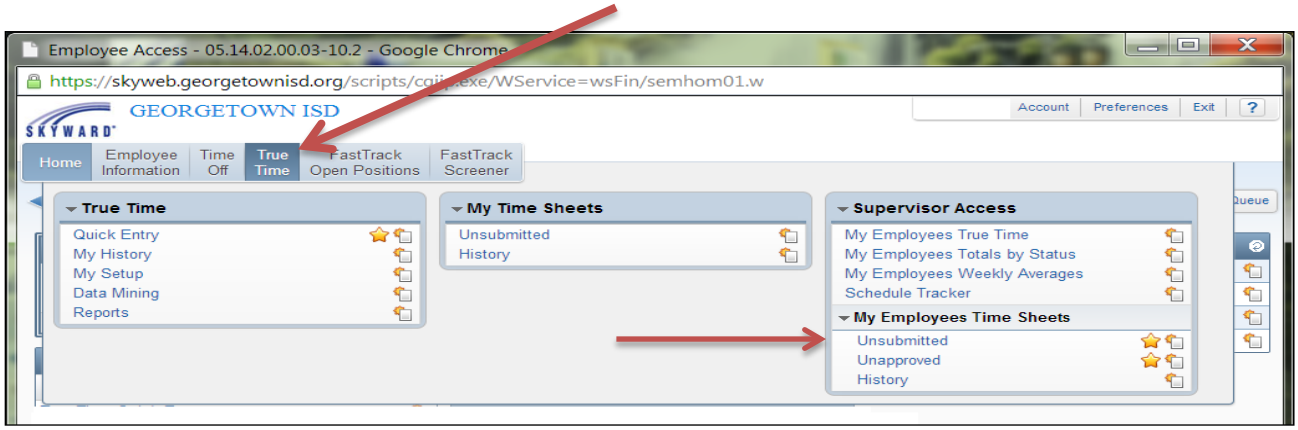
- **COBRA**

Upon employment termination, a letter is sent to the employee by TRS Active Care notifying them of their COBRA benefits along with the cost for those benefits. The employee has 60 days from the date of eligibility to enroll and make the first payment for the COBRA coverage.

7.06 Instructions for Processing Unsubmitted/Unapproved Timesheets in Skyward

The following instructions should be repeated weekly until all timesheets have been submitted.

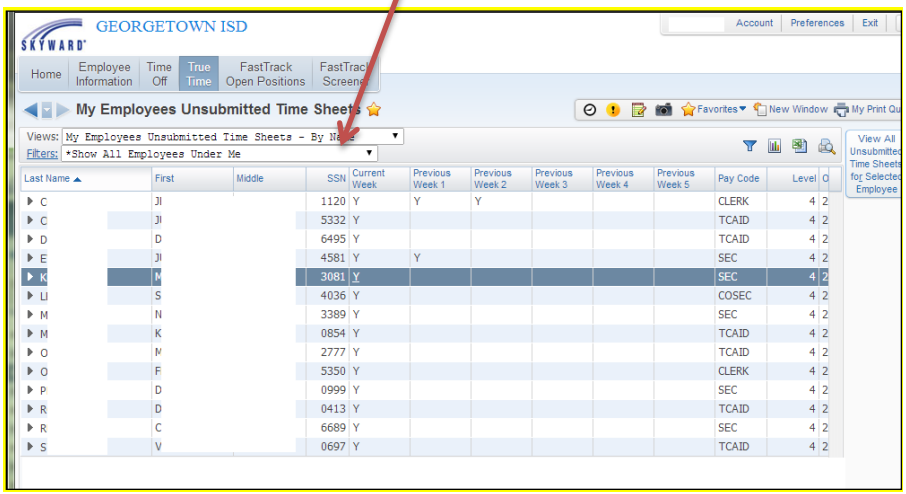
Go into Employee Access and click on the **True Time Tab.**



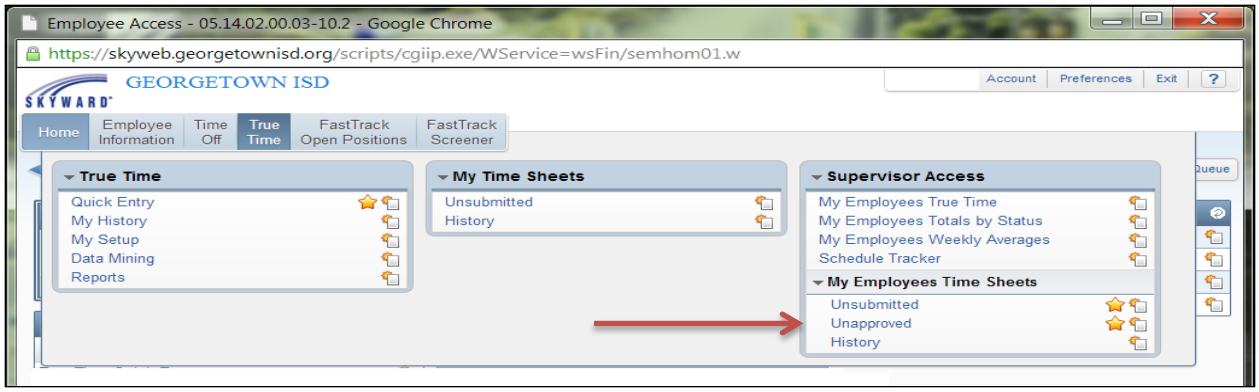
1. Unsubmitted Timesheets:

Confirm your filter is set to "Show All Employees Under Me". A list of employees will be displayed. All employees with a "Y" in the fields of Previous Week(s) have not submitted timesheet(s).

Contact those listed that have not submitted and have them do so immediately. **Keep in mind that an employee cannot submit their timesheet if they have Time Off request awaiting approval.** If the employee needs a Time Off approved, please contact the Principal/Supervisor to perform approvals as needed.



2. Unapproved Timesheets:



Confirm your filter is set to "Show All Employees Under Me". When the filter is selected, you will see a list of employees that have unapproved timesheets.

- Each timesheet should be accessed and reviewed using View Time Sheet. If corrections are needed on the timesheet, deny the timesheet.
  - All adjustments will be made and timesheets approved by the Supervisor and submitted to Payroll.
- Since most timesheets are approved by first-level approvers and then the Supervisor, it's easy to tell what process the timesheet is at by looking at the **Status;**
  - **WFM – Waiting for your approval**
  - **WFH – Waiting for your Supervisors Approval**
- "Mass Approve" is not recommended
- Remind your Principal to approve Timesheets.

Some things to look for when reviewing timesheets are:

- ✓ Ensure that the timesheet TOTAL HOURS meets or exceeds the minimum number of hours required for the week.
- ✓ Missing clock-outs (auto clock out occurs at 11:59 pm)
- ✓ Employees that "earn" comp time by using local or state leave as an absence code that pushes their hours of work over the weekly minimum resulting in comp.

Georgetown ISD
Payroll Authorization Form

Today's Date

Is the person a TRS retiree? Yes ☐ No ☐

Employee's Name

- *Required: print as it appears on SS Card*
- Check one: this employee is a ☐ GISD Employee or a ☐ Contracted Service Employee (CSE)

GISD Badge ID#

Description of services provided - Attach timesheet or other documentation

# of Hours/Days worked	Rate of pay	Total	Budget Code

Campus or Department

Print name & phone # of form submitter

_____
Authorized Signature

Date

Approved by:

_____
Business Services

_____
Date received by Payroll

Section VIII
Federal Funds Overview

FEDERAL FUNDS

All federal funds shall follow District procedures found in the District's Business Services Procedures Manual and the District's **State and Federal Grants Manual** as found on the GISD. Procedures in the GISD Employee Handbook are to be followed for personnel. In addition, this supplement is provided to reiterate requirements related to the use of Federal funds.

General information provided in this document is based on multiple sources. For more specific information, consult the grant application and regulations and OMB Circular A-87 for federal cost principles.

For more information on rules and regulations governing grants, please visit Electronic Code of Federal Regulations, Title 2, Subtitle A, Chapter II, Part 200 at www.ECFR.gov. This is a secure site that will require CAPTCHA verification before you are allowed to view regulations.

8.01 Budget

District and campus administrators shall conduct comprehensive needs assessments and special education student needs assessments each school year to gather data and information about current campus and district needs. This information should be used in concert with federal fund entitlement planning amounts published by federal and state agencies. Federal fund program applications are prepared based on these identified needs. Campus and district administrators will then write appropriate campus and district improvement plans reflecting the intended use of the federal funds to meet students' needs.

Grant budgets are to be reviewed regularly by Program Directors to monitor account code expenditures and to determine if an amendment will be needed.

For purchases with federal funds, the expenditure justification process will be followed by the District's Directors for Federal Programs, Special Education and CTE in order to determine appropriate purpose and intent of federal purchases. Capital outlay purchases with federal funds will follow the District's purchasing procedures. In order to optimize the use of federal funds, the District will take advantage of any discounts allowed by combining the purchase of equipment with federal and non-federal funds.

8.02 Grant Records Retention

Federal regulations require that all records (financial and programmatic) pertaining to federally-funded programs and/or grant regulations remain available for audit for 3 years after the date of submission of the single or last expenditure report to the grantor. If an audit is pending, then all records affecting the outcome of the audit must be retained until the audit is settled.

Section IX

Webstore and Online Payments

WEBSTORE AND ONLINE PAYMENTS

Georgetown ISD provides an easy and convenient way to pay school fees. Purchasers may pay with VISA, Discover or MasterCard credit or debit cards for items found on the Georgetown ISD Web Store. The District has contracted with RevTrak for the secure processing of credit/debit card payments. RevTrak is a national credit card payment processor that is PCI (Payment Card Industry) certified. There is a transaction fee of 3.99% for eChecks and 4.30% for Credit/Debit cards for purchases.

Below is a list of things commonly added to the webstore:

After-school programs	Prom & Homecoming dance tickets
Athletics fees	PSAT, SAT, ACT test fees
Cap and gown purchases	School and community events
Field Day Shirts	School tuition payments
Field trips	Spirit wear
Fundraisers/Donations	Summer camp
Graduation tickets	Summer school
Loss and damage fines	Technology fees
Meal payments	Tickets to school performances
Musical instrument fees	Yearbooks
Parking permits	

When considering using the webstore to accept online payments, please think of the following before adding items:

- Who is the intended customer (parents, students, community members, staff, etc.)
- What information is needed from customers to fulfill orders (name, shirt size, student grade, etc.)
- How will orders be fulfilled (in person, sent home with student, etc.)
- Who will be responsible for order fulfillment and/or refunds or returns
- How long should the item be available before closing sales. (Tax free sales days)

Information on adding products/services to the GISD Web Store, may be obtained at Business Services (512) 943-5000, Ext 6086 or email business@georgetownisd.org. Requests can take up to 5-7 business days to be completed.

9.01 Security

Georgetown ISD puts concerted effort to secure personal and financial information of individuals using our web store. GISD users of the RevTrak system are instructed to adhere to the following conditions as set forth in the GISD agreement with RevTrak:

a. Do not allow credit account numbers to be distributed via unencrypted messaging technologies, such as email, instant messaging, etc.
b. All cardholder data that may be used in phone orders should be entered directly into our system. Should hard copy data be received, it should be destroyed immediately

after received in a manner that reconstruction is not practically possible (shredding, incinerated, pulped, etc.). Any materials that are not immediately destroyed must be secured.

Additionally, to provide the safest environment for the protection of private information, the anti-virus protection used by Georgetown ISD is updated automatically. All installed operating systems are updated in a timely manner to protect the system from known vulnerabilities.

9.02 Refund Guidelines

Each department accepting online payments provides basic guidelines for refunds. Refunds for online or card swipe purchases are credited to the card used at purchase. Refunds may take up to 30 days to appear on the credit card statement.

ASAP Department:

Refunds of tuition will occur only when requested and approved. The request must occur within the first 5 business days of the month.

For additional information regarding ASAP Department refunds, please contact that office (512) 943-5000, Ext. 6925.

Athletics Department:

Refunds for athletic camp fees are available at 100% if registration to the camp is cancelled prior to the first day of the camp. For circumstances requiring a student to cancel after the first day, refunded amounts, if any, are at the discretion of the camp's coach or the Athletics Director. (All requested refunds must be made prior to the end of the camp.)

For return/exchange of purchases, please contact the appropriate coach.

For additional information regarding Athletics Department refunds, please contact that office (512) 943-5106.

Fine Arts Department:

For return/exchange of products or fees, please contact the appropriate program director.

For additional information regarding the Fine Arts Department refunds, please contact Director of Fine Arts (512) 943-5110.

For all other return/exchange questions, please call 512-943-5000, Ext. 6086 or send an email to Webstore@georgetownisd.org.

GEORGETOWN ISD

Purchasing Procedures Manual

2026-27

Hammerlun Center for Learning & Leadership 507 E University Avenue Georgetown, TX 78626

Table of Contents

PURCHASING CODE OF CONDUCT 3
PURCHASING OVERVIEW 4
VENDOR RELATIONS & COMMUNICATION 6
CONFLICT OF INTEREST 8
HOW TO MAKE A DISTRICT PURCHASE 11
PURCHASING GUIDELINES 12
CONTRACT MANAGEMENT 28
PURCHASE REQUISITION INFORMATION 31
DISPOSAL OF DISTRICT PROPERTY 34
PURCHASING ETHICS 35
VENDOR SELECTION (AWARD) 36
TECHNOLOGY PURCHASES 37

PURCHASING CODE OF CONDUCT

The following code of conduct was developed for the Purchasing Department staff. However, the standards and ideals are applicable to all district employees involved in the purchasing process.

CODE OF CONDUCT

- Avoid the intent and appearance of unethical or compromising practice in relationships, actions and communications.
- Demonstrate loyalty to the District by diligently following the lawful instructions, procedures and policies using reasonable care while exercising only the authority, which has been delegated to you.
- Refrain from any private business or professional activity that would create a conflict between personal interest and the interests of the District.
- Refrain from soliciting or accepting money, loans, credits, discounts, gifts, entertainment, favors or services from present or potential vendors.
- Handle confidential or proprietary information with due care and proper consideration of ethical and legal ramifications and government regulations.
- Promote positive supplier relationships through courtesy and impartiality.
- Know and obey the letter and the spirit of laws governing the purchasing function and remain alert to the legal ramifications of all purchasing decisions.
- Ensure that all segments of society have the opportunity to participate in governmental contracts.
- Enhance the stature of the purchasing profession by improving technical knowledge and adhering to the highest ethical standards.

Violation of any policies, regulations, or guidelines, including making a false claim, offering a false statement, or refusing to cooperate with a District investigation, shall result in disciplinary action, including termination of employment.

PURCHASING OVERVIEW

Public purchasing differs distinctively from private sector purchasing. Private businesses can purchase from only one vendor and their choice may be made on the basis of price, convenience, or on personal considerations. In sharp contrast, Public entities must conduct all of their dealings in the public eye and must adhere to strict legal guidelines.

The Purchasing Department is the District's centralized purchasing function that is responsible for issuing all formal bid requests, facilitating selection of vendors, and negotiating and establishing bids and other contract terms and conditions, delivery, and adjustments within the guidelines governing our District.

Having a centralized purchasing function can result in lower purchasing costs.

The Purchasing Department facilitates the adherence to applicable statute and policy requirements and application of efficient and effective procurement processes by:

- Monitoring purchases from a district-wide perspective to ensure adherence to Statute and District Policy requirements.
- Buying certain items in bulk and maintaining an inventory of materials and supplies necessary for daily operations of the District.
- Establishing bids and contracts to cover repetitive procurements of goods and services.
- Processing purchase requests in a timely manner.

Contacting the Purchasing Department

The Purchasing Department received many phone calls, faxes and visits each day. Experience shows us that an email is the most efficient way to contact our department. The other ways work too, just not as well.

Purchasing Web Site

Staff Members are:

- Angie Marsh, Director of Purchasing, ext. 6080 – email: marsha1@georgetownisd.org
- Donna Colburn, Purchasing Manager, ext. 6064 – email: colburnd@georgetownisd.org
- Ty Moran, Purchasing Bond Buyer, ext. – email: morant@georgetownisd.org
- Amy Melching, Textbook / Fixed Assets Manager, ext. 6027 – email: melchinga@georgetownisd.org
- Jaime Johnson, Administrative Assistant to CFO, ext. – email: johnsonj2@georgetownisd.org

Legal Points to Remember

It is important to remember that individual schools and departments are not separate legal entities. When determining what sort of competitive process will be required for the purchase of quantities of an item or a category of similar items the entire district's purchases are considered.

Generally speaking, the aggregate purchases of a particular category of related items such as office supplies, athletic supplies or instructional supplies must be submitted to competitive bidding when the aggregate purchase will total $100,000 or more over a twelve-month period, except contracts for the purchase of produce or vehicle fuel. For example, if the total purchases of office supplies made by all departments and campuses in the district over a twelve-month period will amount to $100,000 or more, those office supplies must be submitted to competition as required by the Texas Education Code (TEC) 44.031-035.

The District prohibits commitment of purchases prior to the approval of a fully executed purchase order. The Texas Education Code provides for criminal penalties for persons who intentionally circumvent the purchasing contracts law by making split, separate, sequential, or component purchases. **APPROVAL OF PURCHASES MUST BE MADE PRIOR TO A PURCHASE ON A PROPERLY DRAWN AND ISSUED PURCHASE ORDER**.

The District uses purchase orders to obtain products, goods, and services. The requisition and purchase order process can be viewed as having four distinct steps:

1) The requisition process
2) The purchase order process
3) Delivery and receipt of goods or services
4) Invoice and Payment (this portion of the purchase order is covered in the Accounts Payable section of the Business Office Procedures Manual)

Purchases should be made from "awarded vendors". An "awarded vendor" is a vendor that has received an award for a Bid/Proposal through the District's competitive procurement process or through an Inter-local Agreement. The District prohibits the use of non-awarded vendors when a valid contract/agreement exists. The fact that a Vendor is listed in the District's electronic bidding system, or has a vendor number, is NOT validation of an award of a contract. The finance system lists all vendors to whom the District has issued a check—it does not reflect that a contract exists with a particular Vendor.

The following type of purchases are illegal per TEC 44.032:

- "Component purchases" – Purchases of the component parts of an item that in normal purchasing practices would be purchased in one purchase.
- "Separate purchases" – Purchases, made separately, of items that in normal purchasing practices would be purchased in one purchase.
- "Sequential purchases" – Purchases, made over a period, of items that in normal purchasing practices would be purchased in one purchase.

Purchases made using Federal / State funds fall under EDGAR Law and guidelines (2 CFR 200.320(a)). The District uses the most restrictive purchasing laws to ensure we remain in compliance. Refer to the District's State and Federal Grants Manual.

VENDOR RELATIONS & COMMUNICATION

The District's relationship with vendors is based on current and future partnerships. The District cannot do what we do without the vendor community. All vendors should be treated equally, fairly, and afforded all possible opportunities to do business within the District's established guidelines and procedures.

Below are specific areas that are addressed concerning the District's relationship with the vendor community. Please note that the list is not all inclusive of the different types of interactions you may have with vendors.

- **Conflict of Interest**
  - Access to District Employees
  - Vendors
- **Prior to Bid with Purchasing Involvement**
  - Research and Discovery by the Department or Campus
  - Demonstrations
  - Pilot Programs
- **Current Bid Opportunity ("On the Street")**
  - Bid Evaluations
  - Existing Contracts
- **After a Bid Award**
  - Awarded Vendors
  - Vendors that did not receive an Award
  - Vendor References for Other Entities
- **District Awarded Vendors**
- **Cooperative Contracted Vendors**
- **No Potential Bid in the Future**
- **Unsolicited Offers or Communications**

New Vendor Adds

Staff may request to add a vendor that is not in the District's finance system. The Purchasing Department will review the request and determine if the request is acceptable.

- The requestor must add the vendor in the District's finance system.
- The requestor must have the vendor submit a current W9 and a Vendor Information Form.

When making a purchase, you may occasionally identify a vendor that has not had a vendor number created or there may be other circumstances that require a new vendor number. To get a vendor number created, following the following steps:

1. The requesting campus/department should enter the vendor information in the District's electronic finance system and submit a current W-9 taxpayer identification form to the Purchasing Department.

2. The Purchasing Department will review the vendor data in the finance system and attach the W-9.
   - If the vendor is not an awarded vendor or one that the District can contract with through a cooperative agency, the Purchasing Department may contract the requestor in order to understand why they need to use that specific vendor.

- The Purchasing Department will make every effort to expedite this process.
- If such documentation is not received from the vendor, the vendor will not be added.

3. Once the new vendor is added, the requesting campus or department can enter the requisition using the online finance system.

CONFLICT OF INTEREST

Two District policies, CH (Local) and DBD (Local), address conflict of interest issues for employees of the District that have direct relationships with vendors, and vendors looking for opportunities to do business with the District.

District Employees

DBD (LOCAL) requires that a District employee is to disclose to their immediate supervisor any personal financial or business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the employee's duties and responsibilities. The employee has an obligation to the District to be transparent in such situations and disclose relationships with vendors for any procurement and always have the District's best interest in the forefront. Failure to do so will be considered a breach of District policy.

If the employee will be assisting the Purchasing Department in the evaluation of a solicitation, the employee will be required to complete and sign a Non-disclosure Statement for GISD Employee Form. By signature, the employee affirms that they, their spouse or dependent(s), are not receiving any compensation from, nor have been the recipient of any present or future economic opportunity, employment, gift, loan, gratuity, special discount, trip, favor, or service in connection with any proposal or involved proposers in return for favorable consideration.

Vendors

For vendors, CHE (LEGAL) requires that names of any GISD employee who owns, directly or indirectly, an interest in their firm or any of its subsidiaries must be disclosed before the vendor does business with the District. If the vendor fails to do so may be grounds for disqualification of the bid or cancellation of a contract resulting from the Solicitation.

Conflict of Interest for Vendors with Future Business Interests

If the department chooses to hire or retain a vendor, even at no cost, to assist in any part of the procurement process (e.g. developing specifications or scope of work, helping evaluate responses to a solicitation, etc.), the vendor cannot have any personal or business interest in the outcome of the process.

The contractor should disclose at the beginning of their contact with the District they may have interest in any potential solicitors related to their project. If one does exist, they will have to withdraw from assisting in the solicitation development. If they do not, all of the vendor's employees assisting will be required to complete a Vendor's Non-disclosure Statement for Contracted Consultants Form. Any companies with this level of relationship will not be eligible for any business opportunities related to this engagement.

Access to Staff

Vendors will ask for access to District staff since they are paid to cultivate business. If the end user agrees to meet, District office visits are acceptable and is the suggested location. District personnel are not obligated to talk to vendors. Responses and communications should be professional and respectful. Offsite meetings, meals, gatherings at coffee shops, bars, golf outings, etc., should be completely avoided and without consideration. This can be conceived and is perceived as providing an advantage during the bid process. Again, allow all interested vendors the same access to you as all other vendors.

Prior to Issuance of a Bid

Below are general scenarios and the suggested actions necessary to insure fair access.

Research and Discovery by the Department or Campus

Research and discovery is expected since the end user will need to know how to put into writing (e.g. specifications) what they want and/or need. The concern is the sharing of access with all potential vendors, and insuring that the

resulting research has provided a specification that is competitive. It is suggested and highly encouraged that the end user contact 3 or more vendors that have competing products or services, and compare the responses using the provided information to develop competitive requirements. If the end user is not certain the cost of the purchase to establish a budget, it is acceptable to ask for a non-obligated quote (ask for a rounded number).

Vendor Bid Notification Registration

When end users are approached by a vendor, they should always encourage the vendor to register within the District's electronic procurement system known as "eBid".

The vendor is to click on the "Supplier Registration" to start the process. The vendor will receive bid notifications based on the commodities chosen. Please note that by registering and being accepted on the bidder's list the vendor is not automatically awarded a contract with the District.

Demonstrations

Vendors will ask if they can do a demonstration of their product or service in an attempt to interest you or put their company above the competition. We highly discourage this practice outside the formal bid process. If the District does go to bid, the vendor, if chosen to do so, will have to do the same demonstration under controlled circumstances.

Such demonstrations are to be coordinated through the Purchasing Department. Please be aware that the Purchasing Department may not agree to the demonstration if it goes against District purchasing policy or procedures, or may be in conflict with good purchasing practices.

Current Bid Opportunity ("On the Street")

This is the most critical period to NOT have any discussions with any vendors that have interest in a bid award or outcome. These communications are only to be handled by the Purchasing Department. If you are contacted by a vendor asking questions about the bid, do not discuss the solicitation with them, and ask them to contact the assigned buyer or the Purchasing Department. Always thank them for their interest in our District. Do not provide any information, advice or opinions. Any comments or input provided are not binding and may create issues with the procurement process.

Please note that if a vendor does have such communications, they run the risk that their bid response may be rejected for such actions. Advise them to contact the Purchasing Department directly and cease communications with other District staff.

Bid Evaluations

During this period, if any individual that has been assigned to an evaluation team has some form of conflict of interest, they should disclose this immediately to their supervisor and the Purchasing Department. Evaluators will be required to sign a non-disclosure statement at the beginning of the process. Failure to indicate or bring attention to this issue could have serious consequences for both the District and the individual.

Existing Contracts

If a vendor has an active contract with the District but also has interest in a current bid opportunity, any discussion of the bid is to be completely avoided, with communications being directed only at the current contract. If the vendor does start to ask questions or ask for input, the District personnel is to direct them to the Purchasing Department.

After a Bid Award

Awarded Vendors

Once a vendor is awarded a contract with the District, they are in partnership with the District to accomplish the goals of both. The department/campus can have open communications with the vendor to insure that the vendor does meet all the obligations of the award and that the department/campus meets its obligations as well.

The end user is responsible for knowing who the main vendor point-of-contact(s) will be for questions, concerns, or performance issue discussions. The end user should consider scheduling a meeting with the vendor prior to the start of the contract or shortly thereafter to discuss responsibilities and expectations. Purchasing staff will be available if requested to attend.

It is critical to the operations of the District that an awarded vendor fulfills their obligations under the contract. If they do, they should be commended for being a beneficial partner with the District. The end user should let the vendor know the expectations the District has for them at the beginning of the contract.

If at any point the vendor's performance is not meeting the contractual requirements, the department / campus is to contact the vendor concerning the issue and copy the Purchasing Department with any communications. Timely, written documentation of such events is critical in helping the vendor do what is required or to assist in insuring a badly performing vendor does not remain under contract with the District. It is unfair to the vendor and a bad business practice if the end user withholds performance issues from the vendor and does not convey the District's concerns with performance.

Please note that the vendor cannot be held responsible to requirements that were not part of the solicitation, formal negotiations or final contract. If such situations arise, the end user should make note to add the deficiencies to the next solicitation.

If the vendor's performance is still inadequate after the end user has provided written documentation of the issues, the end user is to contact the Purchasing Department and provide the documentation given to the vendor. The Purchasing Department will review the documentation, and if believed necessary, schedule a counseling meeting with the vendor to formalize a plan for the vendor to meet these expectations. This may be further formalized by setting a probationary period using the District's Conditional Probation Agreement form (attached as an exhibit).

Vendors that did not receive an Award

The District's eBid website will provide award tabulations for all of the District's solicitations.

The vendor is to click on the "Awarded Bids/Proposals" to find the complete list of tabulations. It is the vendor's responsibility to review this information. Specific tabulations can be found by entering in the solicitation number into the "Bid Number" search.

Please note that the District does not contact vendors that did not receive an award.
Every vendor should do research on why they did not receive an award, which may include meeting with the District personnel to discuss their areas to be improved prior to the next solicitation response. We encourage this in what is called a "Debrief." In such a meeting, the Purchasing Department will request that the department / campus representative be present especially if a technically evaluation was performed. The Purchasing Department is not the "subject matter experts" and may not be able to address specific areas of the evaluation. Please note that no comparisons are to be made between competing responses.

Vendor References for Other Entities

A key to awarding to reliable vendors is to provide feedback to other entities when requested. Our District relies on this type of information, so it is fair to provide feedback as requested. If a District employee does receive a request to provide a reference for a vendor that has performed under contract with the District, the employee can respond but must be honest with the response, providing only factual information. Opinions should be kept internally and not made public. If the employee does not feel comfortable with a direct response to the requesting entity, please contact the Purchasing Department for assistance.

HOW TO MAKE A DISTRICT PURCHASE

The following guidelines are established based on State of Texas and Federal statutes, and District policies CH (Legal) and CH (Local), and these requirements are to assist District personnel in making a purchase using District managed funds. Please note, if federal funds (not related to Food and Nutrition) are to be utilized, the end user must follow the State and Federal Grants Manual guidelines.

Awards of purchase contracts shall be subject to the following legal requirements:

Board Policy

- BBFB (LEGAL) Ethics – Prohibited Practices
- CH (LEGAL) Purchasing and Acquisition
- CH (LOCAL) Purchasing and Acquisition
- CHH (LEGAL) Purchasing and Acquisition – Financing Personal Property Purchases
- CHG (LEGAL) Purchasing and Acquisition – Real Property and Improvements
- CK (LOCAL) Safety Program / Risk Management
- CR (LEGAL) Insurance and Annuities Management
- CV (LEGAL) Facilities Construction
- CV (LOCAL) Facilities Construction
- DBD (LEGAL) Employment Requirements and Restrictions – Conflict of Interest
- DBD (LOCAL) Employment Requirements and Restrictions – Conflict of Interest

Federal Regulations

- Office of Management and Budget (OMB) Circular A-21 Cost Principals for Educational Institutions
- Office of Management and Budget (OMB) Circular A-87 State and Local Governments

State Statutes

- Texas Education Code Chapter 44 – Fiscal Management – Subchapter B
- Texas Education Code Chapter 45 – School District Funds – Subchapter G
- Texas Business and Commerce Code
- Texas Local Government Code Chapter 171 – Regulation of Conflicts of Interest of Officers of Municipalities, Counties and Certain Other Local Governments
- Texas Local Government Code Chapter 176 – Disclosure of Certain Relationships with Local Government Officials: Providing Access to Certain Information
- Texas Local Government Code Chapter 271
  - Subchapter B – Purchasing and Contracting Authority of Municipalities, Counties and Certain Other Local Governments
  - Subchapter D – State Cooperation in Local Purchasing Programs
  - Subchapter Z – Miscellaneous Provisions
- Texas Government Code Chapter 552 – Public Information
- Texas Government Code Chapter 791 – Interlocal Cooperation Contracts
- Texas Government Code Chapter 2054 – Information Resources
- Texas Government Code Chapter 2157 – Purchase of Automated Information Systems
- Texas Government Code Chapter 2251 – Payment for Goods and Services
- Texas Government Code Chapter 2252 – Contracts with Governmental Entities
- Texas Government Code Chapter 2254 – Professional and Consulting Services
- Texas Government Code Chapter 2269 – Contracting and Delivery Procedures for Construction Projects
- Texas Health and Safety Code Chapter 361 – Solid Waste Disposal
- Texas Health and Safety Code Chapter 435 – Dairy Products
- Texas Agriculture Code Chapter 150 – Imported Meat

PURCHASING GUIDELINES

All purchases, leases, maintenance, agreements, MOUs, and contracts must comply with the following general requirements set by the Board of Trustees in local policy [CH] "Purchasing and Acquisition".

The Purchasing Department will process PROPERLY COMPLETED requisitions within 2 business days from the time it shows up in finance system's workflow approval que, with the exception of peak periods, or other unexpected delays out of the department's control.

Purchasing will monitor cumulative purchases for the year by commodity code to see when formal bids will have to be issued. These aggregate purchases are tracked for the entire District per commodity code.

Methods of Procurements:

- RFB / IFB – Request for Bid / Invitation for Bid
- RFP – Request for Proposal
- RFCSP – Request for Competitive Sealed Proposal
- RFQ – Request for Qualifications or Request for Quote

Before You Make a Purchase, the end user should follow the steps below until the item or service can be procured.

Step 1: Is the item or service available through a District contract?

The Purchasing Department may establish annual bids covering a variety of products and services required by campuses and departments (Georgetown ISD Awarded Contracts). All relevant statute and policy requirements have been met by Purchasing in establishing these bids/contracts. Purchases can be made utilizing a purchase requisition.

Step 2: Is the item or service available through an Inter-Local (Cooperative) contract?

The District has established a number of inter-local agreements with entities that, as allowed by law, can provide items and services for school districts. If the inter-local entity has competitively bid the item or service following the same requirements the District must follow, the item or service may be available through this method.

NOTE: The end user must receive approval from the District's Purchasing Department prior to any purchases being made via this method regardless of the purchase amount. Please see the Procedures for Co-operative Contracts section for more information regarding the requirements for these types of purchases.

Step 3: Is the item only available through a sole source provider?

For a purchase to meet the requirements of sole source, it must meet the legal and policy requirements. See the Sole Source Procurements section for further details.

Step 4: The item or service is not available through any of the processes in Steps 1 through 3, what should be done to purchase the item?

The end user is to follow the procedures for making a purchase based on the final dollar amount of the purchase outlined below.

Campuses and departments are encouraged to use vendors currently under contract with the District for all procurements. If the District does not have a current contract for the commodity or service needed, the following procedures apply.

Purchasing Thresholds

1. There are three key, dollar thresholds that impact on purchasing and contracts--$10K, $100K, and $250K. These three thresholds require the application of various regulatory guidelines.

    1.1. If a current contract, inter-local agreement, or relationship with other purchasing agency/co-ops exists, the District's campuses/departments can use these agreements with a degree of confidence that the agreement(s) comply with regulatory guidelines; however, all purchases must be made on a properly drawn and executed purchase order.
    - The Purchasing Department may request three quotes from three different sources at any time at their discretion.

    1.2. Campuses/departments can make budgeted purchases of products, goods, or services from awarded contracts, inter-local agreements, or co-ops.

    1.3. Persons making unauthorized purchases or violating regulatory guidelines (including, but not limited to, separate, sequential, or component purchases) shall assume full responsibility for debts incurred as a result of their action(s).

    1.4. Requisitions cannot be split to avoid obtaining quotes.

    1.5. **Purchases of less than $10,000**:
    - Quotes are not required, but encouraged, and should be made from an awarded vendor or a cooperative (interlocal) contracted vendor to ensure quick processing.
        - If using a cooperative (interlocal) contract, the vendor should reference their cooperative contract number and indicate the cooperative name (Buy Board, OMNIA Partners, etc.) on the quote.
    - In obtaining quotes, each vendor must be provided with the same information, including product description, quantity and required delivery date. Quotes should be received on the vendor's letterhead. Email or faxes may be used to issue and receive quotes.
    - *EXCEPTIONS*:
        - Travel reimbursements
        - Purchases made with 865 Funds (Student Clubs)
        - Interlocal – Examples include Communities in Schools, Region 13 ESC, etc. (Please check with the Purchasing Department as these may require Board approval)
        - Newspaper Subscriptions to the Williamson County Sun and other local newspapers – Newspaper legal notices
        - Admission Fees associated with Student Field Trips
        - Membership Fees / Dues to professional associations
        - Registrations
        - Professional Services as defined in the Texas Government Code 2254
        - Postage purchased from the US Post Office

    1.6. **Purchases of between $10,000 and $99,999**:
    - A minimum of three (3) written "informal" quotes are required and must be sent to Purchasing as supporting documentation for a requisition.
    - No newspaper advertisement is required.
    - The Purchasing Department will assign a unique District quote number that shall be entered on the purchase requisition in the Bid No field.
        - NOTE - If using an Awarded Vendor or Cooperative Contract, quotes may not be required. The Director of Purchasing will have the final approval on whether quotes are required for purchases at this threshold. Contact the Purchasing Department to determine what procurement will be required.
    - *EXCEPTION:* Child Nutrition has a more restrictive requirement. All purchases, when using Child Nutrition funds, are to follow the Administrator's Reference Manual (ARM) Section 17.

1.7. **Purchases over $100,000**:
- Requires competitive sealed process to be managed by the Purchasing Department, working directly with the campus or department, unless another acceptable purchasing method is approved by the Director of Purchasing.
- Newspaper advertisement is required.
- Award to be made by best value determination.
  - NOTE - If using an Awarded Vendor or Cooperative Contract, quotes may not be required. The Director of Purchasing will have the final approval on whether quotes are required for purchases at this threshold. Contact the Purchasing Department to determine what procurement will be required.

1.8. **Purchases over $250,000** – *Applies to use of Federal / State funds ONLY*
- The District must perform an independent estimate prior to release.
- Requires competitive sealed process to be managed by the Purchasing Department, working directly with the campus or department, unless another acceptable purchasing method is approved by the Director of Purchasing.
- Newspaper advertisement is required.
- The District must negotiate profit with vendor.
- Award to be made by best value determination.

1.9. **Blanket Purchases**
- Awarded vendors or cooperative contracted vendors may be processed as a blanket order for the year rather than the user having to do several requisitions each time a need arises.
- Keep in mind purchasing is no longer increasing blanket purchase orders during the school year, unless the order is made out to an awarded vendor for the commodity being ordered.
- Once you use up your blanket order that was issued to a non-awarded vendor, you will have to issue a new requisition for another blanket purchase order if you still want to use that vendor.
- Blanket orders are closed at the end of the school year.

2. **Check Requests** – Refer to the Business Services Finance Guidelines for additional information.

Supporting documentation must be provided with your check requests. Documentation should be a legible itemized receipt, an agenda, an invoice or confirmation of payment from a vendor / company, or any other type of document that supports the purchase. These supporting documents should be attached to the request in the District's Finance System.

3. **Acceptable Purchases** – Purchase Requisition / Check Request / District issued Credit Card
   3.1. Airline Tickets – Check Request or District issued Credit Card
   3.2. Cash Advance for District approved travel (staff and students) via Check Request
   3.3. Hotel Room Charges – Check Request or District issued Credit Card
   3.4. Rental Cars – Check Request or District issued Credit Card
   3.5. Temporary Services – Purchase Requisition
   3.6. Weapons – for JROTC, Marshalls, SROs and Archery

4. **Unacceptable Purchases** –
   4.1. Alcoholic Beverages
   4.2. Cash Advance – via District issued credit card
   4.3. Computer Hardware (including iPADS / Tablets) or Software, including licenses via District issued Credit Card
   4.4. Electronic Devices (Digital Cameras, iPADS, Tablets, Televisions, PDAs, scientific calculators) via District issued Credit Card
   4.5. **Gift Cards over $25/each to stores, restaurants or establishments that sell 51% or more in alcohol sales**.
   4.6. Personal Purchases
   4.7. Tagged/Capital Items – any single item with a per unit cost over $10,000 via District issued Credit Card

NOTE: The aggregate amount, is defined locally by the school district by identifying "like-types" of purchases. The aggregate is then calculated across all school district's fiscal year "like-type" purchases.

NOTE: The aggregate amount is **NOT** a single purchase or single purchase order.

Co-operative Contract Purchasing Procedures

These procedures only apply to procurements of products or services through a Co-operative (co-op) that the District has a current inter-local agreement with and is not available through an existing District contract.

NOTE: The following procedure and direction is at the discretion of the Purchasing Department. The department may be required to follow other procedures that may require not using a co-operative. The aggregate purchase amount for the current fiscal year must be taken into consideration related to the Purchase Amount.

Less than $100,000

- Recommend at least one quote to assure best price;
- Department is to enter a requisition and select the vendor's contract number from the drop down menu.

$100,000 but less than $250,000

- Contact Purchasing with information on what is being purchased, estimated dollar amount, anticipated vendors (if known) and suggested co-op(s) (if known).
- Receive approval from Purchasing to proceed with co-op purchase.
- Receive a minimum of three quotes from the co-op vendors, Purchasing will assist with the quote process through the Co-operative(s).
- Purchasing will complete a quote summary and assign a unique District issued quote number. Purchasing will contact the requestor with the quote number.
- Department is to enter a requisition with the Co-operative Name and / or Quote Number in the "Notes" area.

Over $250,000

- Provide Purchasing a description of the product or service being purchased and the corresponding co-operative contract
- Purchasing will give direction on next steps based on the competitive process that meets the District's best interest

Quote Summary Form

1. To assist the campus or department with creating a quote summary that will be required by Purchasing, an Excel spreadsheet has been developed to be completed by the end user that will provide the needed information for the quote process.

   Quote Summary Form

   NOTE: The form was developed with protected cells, and only the cells needed for providing the summary to Purchasing can be changed.

2. The Purchasing Department will provide guidance on use of the above processes.

Food for Meetings

Outside food caterer or food trays (Object 6499)

Review the Awarded Vendor list for caterers and eateries to provide you with food for your meeting.

Your requisition should contain the following information:

1. Agenda for the meeting
2. Who is the food for? (District employees, non-employees, mixed groups, students, etc.)
3. The location for the food to be set-up.
4. Number of people expected in attendance.

Purchasing Levels and Requirements Chart

STATE and LOCAL FUNDS					
#	Purchase Commitment Amount	Supporting Documents	Additional Forms	RFP / RFB	Board Approval
	Purchases less than $10,000 from **AWARDED** Vendor or **COOPERATIVE** Contract	Not Required	Not Required	Not Required	Not Required
	Purchases between $10,000 than $99,999 from **AWARDED** Vendor or **COOPERATIVE** Contract	Minimum 1 Quote	Written Quote – Fax or eMail from Vendor	Not Required	Not Required
	Purchases between $100,000 and $250,000 from **AWARDED** Vendors or **COOPERATIVE** Contracts	Minimum 3 Quotes	Written Quote – Fax or eMail from Vendor	May be Required	Not Required
	Purchases less than $10,000 from a **NON-AWARDED** Vendor	1 Quote Recommended	Written Quote – Fax or eMail from Vendor	Not Required	Not Required
	Purchases less between $10,000 and $99,999 from a **NON-AWARDED** Vendor	Minimum 3 Quotes	Written Quote – Fax or eMail from Vendors	Not Required	Not Required
	Purchases over $99,999 from a **NON-AWARDED** Vendor	Formal Bids Required	Bid Documents	Required	Not Required
FEDERAL FUNDS					
	Purchases less than $10,000	Not Required	Not Required	Not Required	Not Required
	Purchases between $10,000 than $99,999	Minimum 1 Quote	Written Quote – Fax or eMail from Vendor	Not Required	Not Required
	Purchases between $100,000 and $250,000	Formal Bids Required	Bid Documents	Required	Not Required
	Purchases over $250,000	Price & Cost Analysis, Formal Bids Required, Bonds Required	Bid Documents	Required	Not Required
	Sole Source Purchase	1 Quote	TEA Approval Required	Not Required	Not Required
CHILD NUTRITION FUNDS					
	Purchases for a single item over $5,000	Must submit request to TDA for PRIOR approval before the purchase is made	Written Quotes – Fax or eMail from Vendor		
	Purchases less than $10,000 (Micro-Purchase)	1 Quote – Make sure reasonable pricing	Written Quotes – Fax or eMail from Vendor	Not Required	Not Required
	Purchases between $10,000 than $49,999 (Small Purchase)	Minimum 3 Quotes	Written Quotes – Fax or eMail from Vendor	Not Required	Not Required
	Purchases over $49,999 (Simplified Purchase)	Formal Bids Required	Bid Documents	May be Required	Not Required

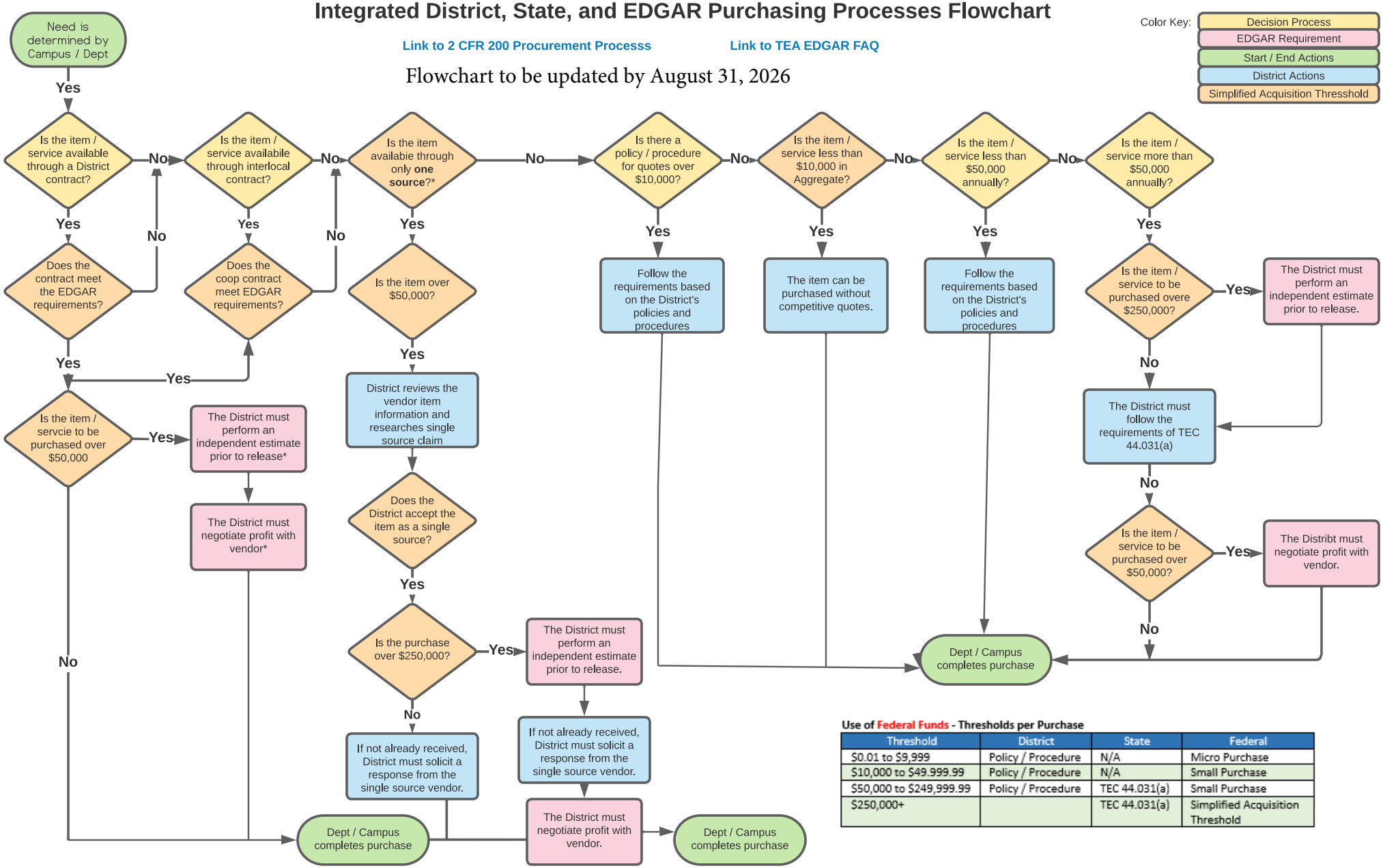
Integrated District, State, and EDGAR Purchasing Processes Flowchart

Color Key: Decision Process | EDGAR Requirement | Start / End Actions | District Actions | Simplified Acquisition Thresshold

Link to 2 CFR 200 Procurement Processs

Link to TEA EDGAR FAQ

Flowchart to be updated by August 31, 2026



Use of Federal Funds - Thresholds per Purchase

Threshold	District	State	Federal
$0.01 to $9,999	Policy / Procedure	N/A	Micro Purchase
$10,000 to $49.999.99	Policy / Procedure	N/A	Small Purchase
$50,000 to $249,999.99	Policy / Procedure	TEC 44.031(a)	Small Purchase
$250,000+		TEC 44.031(a)	Simplified Acquisition Threshold

A - EDGAR requirements state that the district is to follow the most restrictive guidelines. The required documentation should be kept for any type of procurement made to support the procurement in an audit situtation.
B "Mirco Purchases" are single purchases made less than $10,000. The district, to the extent practiable, must distribute micro-purchases equitably among qualified suppliers.
C- "Small Purchases" are single purchases made $10,000 up to $49,999. A minimum of three quotes are required unless the good/services are available through a valid cooperative contract.
Federal standards concerning suspension or debarment must be checked for each purchase.
D - Purchases made at $50,000 to $249,999.99 require a formal solicitation.
E - Purchases made $250,000 and greater not only require a formal solicitation, but also require an Independent Estimate and a Price & Cost Analysis and bonds (if applicable).

District Awarded Vendors

Vendors that have gone through a bid process (informal or formal) and have been awarded specific items or services are entitled to the District's business for those items or services. A non-all-inclusive list of awarded vendors can be found on the District's Google Drive Awarded Contract List. This drive can be shared with District staff. Contract the Purchasing Department in order to get access to the document.

Vendor List

The Awarded Contract List is updated frequently. If you do not find the vendor you need to purchase from, please contact the Purchasing Department. The Purchasing Department will attempt to get the vendor under an awarded contract as soon as possible.

Note: Vendors in the eBid system or in the District's Finance system (Skyward) may not have an award.

Searching the Awarded Vendor List

- Vendor - The awarded vendors are listed in alphabetical order
- Contract # - If the vendor contract is not listed in the drop down, please enter vendor's awarded contract number in the NOTES field of the requisition in the finance system; and notify purchasing@georgetownisd.org.
- Commodity Code – The most common commodity code for this vendor, based on their products or services awarded, should be listed in this column and must be entered in the Requisition Detail Lines entry screen, in the Commodity Code field in the finance system.
    - If there is no commodity code listed in the awarded vendor list, you must contact Purchasing to obtain the code
    - If there are multiple lines, you will need to enter the commodity code per line item.
- Contact – Awarded vendor's contact person
- Phone Number – Awarded vendor's contact person's phone number (may be a customer service number and not an individual)
- Email - Awarded vendor's contact person's email (may be a "generic" email and not an individual)
- Exp Date- The date the contract expires
- Contract Title/Description – Brief description of the goods / services that may be purchased from the vendor
- Discount – Discount offered by vendor. NOTE: Vendor's may offer discounts even if there is not one listed in the column. Contacting the vendor directly to obtain a district quote will ensure you are receiving the best price.
- Tech Review – Does Technology need to review / approve the purchase (i.e., software, hardware, etc.)?
- Additional Notes – If the vendor requires additional notes on your purchase order to ensure we are receiving the proper pricing, end-user must add the note on the requisition.

Georgetown ISD periodically issues bid/proposals for goods and services, and we encourage vendors to register in the District's electronic bidding system (eBID) to ensure they receive notice of upcoming opportunities.

Cooperative Contracted Vendors

The decision to use a cooperative contract is to be made by the Purchasing Department not the department or campus. It is the Purchasing Department's role to insure if the best interest of the District is being met by whichever process is available to secure such products or services. The department/ campus must always consider all procurements as competitive opportunities and no one vendor should be consider without such due process.

The District partners with the following purchasing entities (cooperatives):

- 1GPA
- CTPA (Central Texas Purchasing Alliance)
- Equalis Group
- Goodbuy
- HCDE (Harris County Department of Education / Choice Partners)
- H-GAC (Houston Galveston Area Council)
- Omnia Partners – including US Communities, TCPN
- Region 6 EPIC
- Region 13
- Region 19 (Allied States Cooperative)
- Region 20 – PACE (Purchasing Association of Cooperative Entities)
- Sourcewell
- TASB Buyboard
- TIPS (The Interlocal Purchasing System)
- Tx Edu EE Benefits Coop

Georgetown ISD is also eligible to procure goods and services through State of Texas contracting programs such as:

- Texas State Term Contracting
- Texas Multiple Award Schedules (TXMAS, Smart Buy)
- Department of Information Resources (DIR)

Procedures for adding a new vendor to the District's finance system

Annual Aggregate

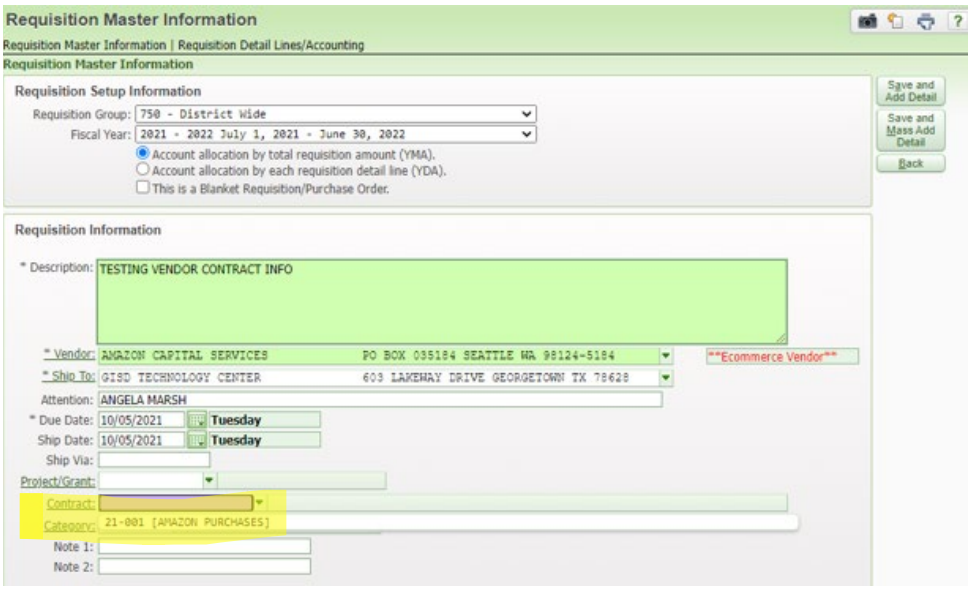
The following guidelines apply to the TOTAL requisition amount, not just the cost of a particular item, and includes any shipping / freight costs.

The aggregate amount, is defined locally by the school district by identifying “like-types” of purchases. The aggregate is then calculated across all school district’s fiscal year “like-type” purchases.

The aggregate amount is NOT a single purchase or single purchase order.

Georgetown ISD requires that campuses and departments reference an awarded contract when creating a requisition. An Awarded Vendor List containing all currently awarded vendors is available in a Google Sheet that can be shared with all district employees to assist them.

In addition to this Google Sheet, vendors who are awarded a contract and are active in the current finance system, will have a contract number listed on their vendor profile. This information can be accessed when entering a purchase requisition or check request, by clicking on the Contract drop down arrow. Some vendors are awarded multiple contracts. You will need to select the appropriate contract for your purchase if there are multiple contracts listed.



Each line item on the requisition shall be coded to a Commodity Code. A list of codes can be found on a District Google Drive that can be shared with District employees. Reports are reviewed frequently by the Director of Purchasing to ensure that all purchases are in compliance with state and federal laws. Reports for federal and state and local funds are analyzed to make informed decisions.

All procurement requests are reviewed by the Purchasing Department. The Purchasing Department looks for compliance with existing pricing and contract terms and conditions, procurement statutes and District policies. Because of this review process, trends are identified and appropriate action may be taken.

Purchasing Pitfalls

Some of the most common pitfalls that are experienced involve the following:

Rush or Non-Standard Purchase Orders – Allowing enough time to process requisitions is paramount to having success. It must be noted that acquiring goods or services without a properly issued purchase order is a violation of board policy (CH LOCAL).

Component, Separate or Sequential Purchases – This is basically dividing purchases up into multiple requisitions in order to avoid normal purchasing practices. This is a violation of board policy and state law (CH LEGAL and the Texas Education Code Chapter 44).

Purchases Over $100,000

Under the Texas Education Code 44.031, all school district contracts, except contracts for the purchase of produce or vehicle fuel, valued at $100,000 or more in the aggregate, for each 12-month period shall be made by the method, of the following methods, that provides the best value for the district.

1. Competitive bidding for services other than construction services;
2. Competitive sealed proposals for services other than construction services;
3. A request for proposals, for services other than construction services;
4. An interlocal contract;
5. A method provided by Chapter 2269, Government Code, for construction services;
6. The reverse auction procedure as defined by Section 2155.062 (d), Government Code;
7. The formation of a political subdivision corporation under Section 304.001, Local Government Code.

Professional and Consulting Services - Exceptions to Competitive Bidding

Under Texas Education Code 44.031 (f), this section does not apply to a contract for professional services rendered, including services of an architect, attorney, certified public accountant, engineer, or fiscal agent. A school district may, at its option, contract for professional services rendered by a financial consultant or a technology consultant in the manner provided by Section 2254.003, Government Code, in lieu of the methods provided by this section. NOTE: federally funded professional service contracts must be let on a competitive basis.

Competitive bids shall not be solicited for professional services of any licensed or registered:

- certified public accountant,
- architect,
- interior designer
- landscape architect,
- land surveyor,
- physician, including a surgeon,
- optometrist,
- professional engineer,
- state-certified or state-licensed real estate appraiser, or
- registered nurse.

Contracts for these professional services shall be made on the basis of demonstrated competence and qualifications to perform the services and for a fair and reasonable price. Government Code 2254.002, 2254.003(a).

In connection with certain professional service contracts, specifically architectural or engineering, Chapter 2254, Government Code, requires a two-step negotiation process. The two-step process only allows negotiation of price after an initial selection based upon demonstrated competence and qualifications of the person/firm.

Non-Compliant Purchases

By policy, all District staff are to follow the established District and Purchasing procedures for all purchases based on the dollar amount for an aggregate total per year.

When these policies and procedures are circumvented, and an employee does not comply, the purchase will be considered non-compliant. Purchases made that are non-compliant will be noted as such by either N/C (non-compliant) or ATF (After-the-Fact).

If at any point an end user or Administrator is uncertain if a purchase will be compliant, they should contact the Purchasing Department first before the purchase is made.

Emergency Purchases

Under the Texas Education Code 44.031 text of subsection (h) as amended by Acts 1999, 76th Leg., chapter 1225, "If school equipment or a part of a school facility or personal property is destroyed or severely damaged or, as a result of an unforeseen catastrophe or emergency, undergoes major operational or structural failure, and the board of trustees determines that the delay posed by the methods provided for in this section would prevent or substantially impair the conduct of classes or other essential school activities, then contracts for the replacement or repair of the equipment or the part of the school facility may be made by methods other than those required by this section."

The Board of Trustees has delegated to the Board President and/or Superintendent the authority to take necessary action in the event of a catastrophe, emergency, or natural disaster affecting the District and the authority to contract for the replacement or repair of school facilities and/or equipment under Education Code Chapter 44, Subchapter B. [see CH (LOCAL)].

Sole Source Procurements

The Georgetown ISD Purchasing Department maintains a sole source list.

For an item to be considered for purchase under a sole source justification, the Purchasing Department must first review the request based on the requirements set forth in the Texas Education Code 44.031(j) and (k) and District policy CH(LEGAL). The vendor's product claim must then be reviewed, researched and approved by the District's Purchasing Department to be added to the Sole Source Vendor List. The product must be on the list to be considered acceptable for purchase without a formal bid process.

To be a bona fide sole source exemption to purchasing law requirements, there must be no other like items available for purchase that would serve the same purpose or function, and only one price for the product because of exclusive distribution or marketing rights.

The fact that an item is covered by a patent or copyright is but only one factor in determining if the purchase falls under the sole source exemption to the purchase requirements. The District's Purchasing Department shall be the sole determinate on the acceptability of an item for inclusion on the sole source list.

The sole source exceptions provided by the TEC 44.031(j) do not apply to mainframe data-processing equipment and peripheral attachments with a single-item purchase price in excess of $15,000.

Acceptable Items

To be considered, the item must be available from only one source (not provided through distributors or dealers) and meet one of the following descriptions:

- an item for which competition is precluded due to the existence of a patent, copyright, secret process, or monopoly;
- a film, manuscript, or book;
- a utility service, including electricity, gas, or water; or
- a captive replacement part or component for equipment.

The following will not be considered acceptable for inclusion in the sole source list by the District:

- Services are not included in the statute and must be procured through other appropriate means
- A product with a patent that does not change the intent or output of an item, allowing for competition from another manufacturer's product that meets the same intent or output
- A product that is marketed through two or more distributors or has two or more outlets for purchasing the product
- Regional contracts between a manufacturer and a vendor that limits other vendors from selling the same product to the District

Vendor Application Process

As stated above, all vendors must submit their sole source application. A potential sole source vendor must complete the vendor Sole Source Request Form application to be included on the Sole Source Vendor List. Upon receipt, the Purchasing Department will perform a reasonable amount of research (e.g. internet searches, knowledge of potential competition through past solicitations, etc.) to validate such claims during the initial phase of approving a product for inclusion to the District's sole source list.

District Internal Sole Source Procedure

The use of the sole source process is not to be used to avoid making purchases using District purchasing guidelines due to a preference for a particular brand or manufacturer. Any purchasing requisitions with a claim of sole source will not be approved by the Purchasing Department until the vendor's product is on the list. Unless directed otherwise by the purchase dollar amount, the purchase requisition shall include in the contract field the applicable District contract number (example: 21-001).

Justification Letter for Purchases over $100,000

If the purchase of a specific item through a sole source vendor will exceed $100,000 the campus or department lead administrator must provide written justification stating why the product is only available through one source, and why no other like products will meet the intended needs. This justification is to be forwarded by the requesting campus or department to the Purchasing Department before a purchase requisition is entered. *The exception to this procedure is if EDGAR funds are being used*.

NOTE: Failure to provide the justification as described above will create a delay in processing the requisition approval.

Procedures for Processing a Requisition for a Sole Source Procurement

The campus / department is to check if the product and vendor is on the District's Sole Source Vendor List. If the product is included on the list, the campus / department is to process a purchase requisition and include the contract number (example: 19-001) identified on the list.

If it is found that the vendor is not on the list, forward the Sole Source Request application to the vendor for information on how to be approved and added. The Purchasing Department will not approve a sole source purchase unless the vendor and the requested product is on the list.

Non-Competitive Designation for Purchases of Certain Services

By state law and local policy, a Texas school district is required to attempt to obtain competition for purchases that meet specific thresholds, and it is always in the best interest of the school district to compete all purchases no matter the dollar amount. Sometimes specific purchases may not allow for competition due to the nature of the service, based on how it is made available or who will be providing the service, and no true competition exists. These qualifying purchases may be approved by the Purchasing Department and be designated as a non-competitive procurement. However, if the Purchasing Department determines that competition can be found, the procurement MUST follow the standard purchasing guidelines for competitive purchases.

NOTE: This designation does not conflict with the requirements set forth in Section 44.031(j) of the Texas Education Code for items that qualify to be purchased from a single source (also known as "Sole Source").

Common Spot or Non-Competitive Purchases:

- Athletic / UIL Entry Fees
- Facility Rentals
- Field Trips
- Memberships, Fees, and Dues
- Registrations for Conferences, Assemblies, Seminars, Workshops, Training Sessions not on-site
- Subscriptions to particular publications needed in the performance of duties or educational requirements
- Scholarships

NOTE: The Director of Purchasing has the final decision whether the purchase can be made as a non-competitive purchase or if quotes or a formal solicitation process is required.

Advertisement

Under Texas Education Code 44.033 (g), notice of the time by when and place where the bids or proposals, or the responses to a request for qualifications, will be received and opened shall be published in the newspaper in the county in which the district's central administrative office is located, once a week for at least two weeks before the deadline for receiving bids, proposals, or responses to a request for qualifications. Additionally, GISD utilizes an electronic bidding system (eBID) to advertise bid/proposal opportunities and increase its competitive environment.

Competitive Bidding

Definition

Competitive bidding is a formal process consisting of procedures that may also be referred to as competitive sealed bidding, or more simply as sealed bidding or formal bidding. Competitive bidding is the preferred method of procurement.

The competitive bidding process requires that bids evaluation and awards be made solely upon bid specifications, terms and conditions contained in the request for bids document, and according to the bid prices offered by vendors and pertinent factors that may affect contract performance; no substantive changes are permitted to the bid terms, conditions and specifications.

The request for bids contains the purchase description or specifications covering the item(s), work and/or services needed, the terms and conditions for the proposed bid contract, the time and place for opening bids and other provisions, as necessary. The advertisement for bids; and description in the request for bids of item(s), work and/or services needed, and specific terms and conditions must be done in a manner that accomplishes the primary purposes of competitive bidding - stimulate competition and obtain the lowest practical price for the work, service and/or item(s) needed.

Purpose and Intent for Competitive Bidding

The purpose and intent of competitive bidding is to help public schools secure the best work and materials at the lowest practical prices by stimulating competition. If a district advertises purchasing needs relating to large expenditures, purchasing in large quantities will probably result in lower costs either per unit item or in the aggregate.

To eliminate unfair advantage, vendors that develop or draft specifications, requirements, statements of work, and invitations for bids are excluded from competing in such procurement.

Request for Bid (RFB) Document Elements

The following items are necessary in the preparation of a bid document and in requesting bids. Note: It is important to note that each element must be appropriately structured to suit the items or services bid.

- Newspaper Advertisement
- Notice to Bidders
- Standard Terms and Conditions
- Special Terms and Conditions
- Evaluative Criteria and Relative Weights (mandatory for construction services)
- Specifications
  - Scope and Intent
  - Definitions and Applicable Documents o Requirements
  - Quality Assurance
- Price Form/Response Sheet
- Criminal Background Check and Felony Conviction Notice
- Non-Resident Bidder's Certification
- Non-Collusion Statement
- Conflict of Interest Questionnaire
- Compliance with HB 1295 – applies to awards that are approved by the Board or are over $1,000,000
- Compliance with HB 89 and SB 252
- Note: Additional forms to comply with 2 CFR 200 are required when using federal funds.

Vendor Award Criteria

Under Texas Education Code 44.031 (b), except as provided by this subchapter, in determining to whom to award a contract, the district shall consider:

1. The purchase price;
2. The reputation of the vendor and of the vendor's goods or services; 3. The quality of the vendor's goods or services;
4. The extent to which the goods or services meet the district's needs;
5. The vendor's past relationship with the district;
6. The impact on the ability of the district to comply with laws and rules relating to historically underutilized businesses;
7. The total long-term cost to the district to acquire the vendor's goods or services; and
8. For a contract for goods and services, other than goods and services related to telecommunications and information services, building construction and maintenance, or instructional materials, whether the vendor or the vendor's ultimate parent company or majority owner:
    a. Has its principal place of business in this state; or
    b. Employs at least 500 persons in this state; and

    Note: The above criteria is not applied when using federal funds.
9. Any other relevant factor specifically listed in the request for bids or proposals. Factors that the district may consider under this criterion would include:
    a. Vendor response time
    b. Compatibility of goods/products purchased with those already in use by the district.

Note: Price may not always be the highest percentage in evaluations. Experience is based on a survey of references submitted by proposers. Quality, Needs, Relationship, and Long-Term Cost are evaluated by using department/campus. Purchasing will evaluate price and can evaluate the vendor's geographic location.

Competitive Sealed Proposal (CSP) and Request for Proposal (RFP)

Definition

Competitive proposal procedures provide for full competition among proposals. The procedures allow for negotiation with the proposer or proposers to obtain the best services at the best price. During the evaluation process prior to award of a contract, the negotiation process allows modification and alteration of both the content of the proposals and price.

Professional and nonprofessional service contracts involving federal funds are required to be let on a competitive basis, under 2 CFR 200. Competitive procurement procedures, Section 44.031(a) (2) -(8), TEC, are for certain procurement situations as an alternative to competitive bidding procedures. Competitive proposal procedures are recommended, where other procurement procedures are not required according to state or federal rules, laws or regulations, to stimulate competitive prices for services.

To eliminate unfair advantage, vendors that develop or draft specifications, requirements, statements of work, and requests for proposals are excluded from competing in such procurement.

Highlights of this procurement method

- Request for Competitive Sealed Proposal must be used for award of a construction contract
- Competitive Procurement Limit Summary is identical to competitive bidding
- Newspaper Advertisement is identical to competitive bidding
- Notice to Proposers is identical to competitive bidding
- Impartiality and equal access and opportunity is identical to competitive bidding

Below is an example of a Request for Competitive Sealed Proposal (RFCSP) process. It may also be used for a Request for Proposal (RFP), with appropriate modifications made to accommodate the less structured requirements of that method.

Request for Competitive Sealed Proposals

The use of a Request for Competitive Sealed Proposal (RFCSP) shall be determined by a responsible purchasing authority who determines that the use of competitive sealed bidding is either not practicable or not advantageous to the district (for construction services use of this method must be determined by the board of trustees before the advertisement for proposals).

Terms and conditions are identical as those for competitive bidding except any reference to bids or proposers should be changed or interpreted as offers or offerors. Additionally, anything addressing the finality of the offer needs to be disregarded because proposals are negotiable.

To eliminate unfair advantage, vendors that develop or draft specifications, requirements, statements of work, and requests for competitive sealed proposals are excluded from competing in such procurement.

Components of the Request for Competitive Sealed Proposals

Notice	Identical to Competitive Bidding.
Statement of Work	This includes a description of the item or service to be purchased.
Proposal Clauses	Can be identical to the competitive bids, but may be subject to negotiations.

Request for Competitive Sealed Proposal (RFCSP) Document Elements

This section includes a brief explanation of each element contained in a proposal document. The following items are necessary in the preparation of a request for competitive sealed proposal.

Note: It is important to note that each element must be appropriately structured to suit the proposed items or services and to identify acceptable ways to customize request for proposal documents.

- Newspaper Advertisement
- Notice to Proposers
- Standard Terms and Conditions
- Special Terms and Conditions
- Scope of Work - general in nature
    - Scope and Intent
    - Definitions and Applicable Documents
    - Requirements - tend to be more open ended than competitive bid o Quality Assurance
- Price Form / Response Sheet
- Criminal Background Check and Felony Conviction Notice
- Non-Resident Bidder’s Certification
- Non-Collusion Statement
- Conflict of Interest Questionnaire
- Compliance with HB 1295 – applies to awards that are approved by the Board or are over $1,000,000
- Compliance with HB 89 and SB 252
- Note: additional forms to comply with 2 CFR 200 are required when using federal funds.

Negotiation

Negotiation is the most difficult part of the Request for Competitive Sealed Proposal process, and the most difficult to control. From the beginning of the process through contract award, it must be made clear to vendors and using departments/campuses that designated person(s) may do the negotiation for the district.

Negotiation is subject to the same guidelines as any purchasing action: impartiality and equal opportunity to compete.

As in any purchasing action, record keeping is vital, and accurate records of conversations must be kept in order to prove fairness throughout the negotiating process.

Special requirements apply in connection with negotiating a contract for construction services. In connection with any contract for construction services for which request for bids, proposals, or qualifications are published, it is important to note that offerors must be notified in writing when negotiations are terminated in order to initiate negotiations with the next best ranked offeror.

Evaluation Criteria and Relative Weights

For Request for Proposals (RFP) and Request for Competitive Sealed Proposals (CSP) – mandatory for construction services

The evaluation criteria and relative weights the governmental entity may consider are as follows:

1. Price -X%;
2. Experience and reputation of proposer – X%;
3. Quality of the proposer's goods or services – X%;
4. Safety record of proposer – X%;
5. Proposed personnel – X%;
6. Proposer's financial capability – X%;
7. Other relevant factors specifically listed in the Proposal – X%

Contracted (Consulting) Services – NOT Professional

Professions not listed above as Professional Services should be considered Contracted Services and are subject to state and federal bidding laws.

In order to secure consulting services in unlicensed areas such as professional development, musical instrument instruction, choreography instruction or other services which are not considered professional services as defined by state law, you must complete the following steps prior to receiving any services.

1. Identify prospective vendors form the Awarded Vendor List. If you cannot identify prospective vendors due to the type of service which is required, contact the Purchasing Department for assistance.
2. Complete a Consultant Contract if required by the vendor, and submit the contract to Purchasing for approval.
3. Enter a requisition with the Consultant Contract attached.

CONTRACT MANAGEMENT

Contract management involves all aspects of contracts from the review and approval process, the receiving of goods or services, vendor evaluation, vendor payment and contract close out. This section is focused on what makes a contract along wit the approval process for all contracts obligating the District.

Contract Approval

All contracts must be submitted to the Purchasing Department for review and signature. The only authorized personnel who can sign or obligate the District are the Board of Trustees President, Superintendent, CFO or the Director of Purchasing. If a contract is signed by any other personnel, the contract is null and void.

No contract should be signed by anyone other than those authorized individuals listed above.

Contracting Basics

A contract is an agreement between two parties for goods or services for consideration. Simply stated, a contract is a legal arrangement for one person to provide a good or service in exchange for money.

A contract can be as simple as a purchase order or may be a complicated multi-page document that requires extensive legal review.

Of paramount consideration prior to the District entering into any contractual terms and conditions is to establish that the District's best interests are being met and we are not binding the District to anything illegal or contrary to District Policy. By making a vendor or contracted outside party adhere to these contract points of interest, the contract review can be expedited. Here are a couple of basic things the District looks for:

1. Indemnification – Definition: Compensation for harm or loss. This would be a cost to the District should the vendor file a suit against the District. The District cannot indemnify anyone unless an adopted budget contains the full dollar amount of the indemnity. Since the current budget would not contain the full dollar amount, as this is an unknown event, the indemnity is not permitted.
2. Legal Venue – The legal venue should always be in Williamson County, Texas in order to place the District in the most advantageous position.
3. Governing Law – Texas should always be cited as the governing law for any contract that the District enters into.
4. Dispute Resolution – Any dispute resolutions provisions should avoid requirements for arbitration. Requirements for mediation before litigation are generally more advantageous for the District.
5. Termination – Any long-term contract should include a provision for cancellation based on a certain number of days of written notice. This will allow the District to be flexible in curriculum programming as well as other changing situations.
6. Fund Out Clause – It is recommended that contracts contain a clause that allows the District the opportunity to cancel the contract with no penalty in the event that budgetary allocations are not appropriated by the Georgetown ISD Board of Trustees or otherwise not made available to the District.

Understanding the terms above should not be a priority of the campus or department. Information on each is available through the Purchasing Department if desired.

Electronic Copies Prior to Review.

To expedite the contract review process, the Purchasing Department may require an MS Word version of the proposed contract so that any changes can be done in the Track Changes mode. The affected departments may also be requested to review the proposed contract (e.g. Information Services for technology requirements, Legal Services for student data requirements, etc.). Once reviewed, the campus or department may be requested to present the changes to the vendor or external contracted party.

Definitions of Contracts or Agreements.

The following definitions provide guidance and definitions for the different types of contracts that are included within this procedure.

- Construction Services (CS) – Agreements with construction companies to renovate existing facilities or build new facilities / structures (i.e., playgrounds, tennis courts, campuses, etc.)
- Equipment Maintenance (EM) – Non-major contracts for maintenance service of existing District equipment (does not include Technology)
- Event Services / Equipment Rentals (ES) – DJs, light shows, petting zoos, event management, inflatable rentals
- Facility / Venue Rentals (FS) – Agreements with third party facilities for graduation, proms, staff retreats
- Field Trips / Student / Charter Travel (FT) – Trips for student education or extracurricular activities
- Interlocal Agreements (IA) – Includes Federal, State and Local governmental agencies, applicable 502(c) Non- profit organizations
- Instructional / Data Sharing (IP) – Agreements directly related to the education of students or the collection of data based on student information
- IT Services / Maintenance (IT) – Programming, developing, consulting, server maintenance, computer repairs
- Major Contract / Agreement (MC) – For contracts valued over $50,000 (major), and includes competitively solicited contracts, construction contracts, or non-competed agreements
- Memorandum of Understandings (MU) – Includes Federal, State and Local governmental agencies, applicable 502(c) Non-profit organizations
- School / Class / Event Pictures (SC) – Agreements or scheduling documents for school, class, graduation pictures
- Staff Development / Training (SD) – Non-major agreements for staff development and educational programs provided to District staff. May include governmental agencies (e.g., ESCs).
- Software / Software Maintenance (SM) – Non-major contracts for agreements related to information systems software programs
- Student Specialized Services (SS) – Speech pathology, transitional services, day school programs for the deaf, non-educational services
- Yearbook / Custom Printing (YC) – Non-major agreements between yearbook vendors and other custom print services
- Other Agreements not covered above (OA) – All other non-major contracts not defined above

Extensions. It is the originating campus or department's responsibility to track the effective dates of their contracts or agreements. If the provisions within the current contract or agreement allow for extensions that must be exercised to be valid, the originating campus or department shall follow the instructions below and note on the transmittal form that the document provided is an extension or amendment.

Contract Reports. The Purchasing Department can provide a report of contracts based on organization code, start dates, end dates, type of contract, contractor name, etc., upon request.

Submitting the Contract

1. The campus or department should complete a GISD Contracts and Agreements Transmittal Form and Cover Page prior to sending any contract or agreement to the Purchasing Department.

2. To complete the transmittal form, the campus or department is to complete Sections A, B, and C. In Section C, the Authorized Signature will be the Campus Principal / Department Budget Manager. The Contact Person will be the person handling and processing the contract.

   To support a contract agreement that exceeds in value the purchasing threshold of $50,000, the Purchasing Department reserves the right to require the campus or department to include, in addition to the above contract, a letter of justification that documents why the contracted outside entity was chosen (e.g. official procurement, sole source, existing system, etc.), and why other vendors or entities could not meet the campus or department needs.

3. The campus or department initiating the contract shall send the original contract and a fully completed contract library transmittal form to the Purchasing Department. A copy of the contract should also be maintained by the originating campus or department.

4. Upon receipt, the Purchasing Department will verify the information provided on the transmittal form and cover page is complete and accurate. **NOTE:** Any contract that does not follow the requirements in Step 2 above may be returned to the originating campus or department for completion.

5. Upon determination that the contract is valid and complete, the Purchasing Department will acquire the appropriate signature(s) per District policy (if applicable), and issue a Contract Reference Number based on the following:

   3-digit Organizational Number (of originating campus or office) + **Type of Contract Initials** + **8-digit Contract start date** (yyyy/mm/dd, e.g. 20220715) + **Sequential alpha letter**

   Example Reference Number:
   750-IA-20210715-A
   (GISD Purchasing Department (750) - Interlocal Agreement (IA) - start date of July 15, 2021, - and the first one listed in the sequence)

6. The Purchasing Department will review all terms and conditions for each proposed contract or agreement. Upon review:
   a. If all terms and conditions meet the best interest of the District, the process will move on to Step 7.
   b. If there are terms and conditions that are to be corrected before the District will sign the contract or agreement, the Purchasing Department will:
      1. Minor Revisions: Edit the agreement documents in pen. This includes simple strike throughs or minor text additions.
      2. Major Revisions: The Purchasing Department may require the vendor to provide the documents electronically in MS Word. The Purchasing Department may seek guidance from the other departments or get an outside legal opinion. The Purchasing Department will edit using MS Word Track Changes. The Purchasing Department will forward the changes to the vendor or external contracting entity. The Purchasing Department will continue to review the changes for appropriateness. If agreeable, move on to Step 7.

NOTE: The District will not agree to or sign any contract that does not meet the best interests of the District.

7. The signed contract will be emailed to the end user to forward to the vendor/entity by either:

8. The Purchasing Department will store the original contract for the specified period beyond the expiration date as found on the state's Retention Schedules for Texas State Agencies and Public Universities website or by contacting the District's Records & Administration Assistant to Technology.

Extensions or Amendments

For extensions or amendments to existing contracts, all procedures listed above with the exception of Step 5 are to be followed.

PURCHASE REQUISITION INFORMATION

The step by step instructions for ***processing*** and *approving* purchase requisitions are located within the District's Google Drive and may be accessed through this link.

https://drive.google.com/drive/folders/1T9gsaKVxgtNR8ILO2onzOJ3qn6nL0n69

Blanket or Open Purchase Orders

Blanket or Open purchase orders can be a useful tool when procuring products or services throughout the school year.

A Blanket Purchase is generally issued to vendors when you do not know exactly what you will be purchasing or how much, but you know the vendor you will be using. The most common vendors involved are retail oriented.

Examples:

1. You need to purchase refreshments for a parent meeting, it would be an inefficient use of time to visit the store, determine the exact costs, return to your office to submit a requisition and then purchase the items upon receipt of a detailed purchase order.
2. Reoccurring monthly services (i.e., Bottled water service, Progressive Office)
3. A department or special area makes small frequent purchases from a local retail store for commodities that are needed at that moment for a repair, project, etc. The specific items are not known a head of time, but are necessary to complete a "job" and can not wait for the purchase order process.

HEB and Home Depot are examples of vendors this may apply to.

Purchase Order Receiving Procedures

Immediately upon delivery of the merchandise, verify the goods or services received against goods or services ordered on the purchase order. The boxes should be carefully inspected using the following guidelines for any damage.

Undamaged Freight (no visible damage to box or crate)

- Receiving individual should sign freight bill at time of delivery.

Visibly Damaged Freight (box or crate is visibly damaged)

- Freight company driver must note damage on the freight bill and sign it.
- Receiving individual should then sign freight bill and request inspection by the freight company if shipment is damaged.
- Call the vendor and have them issue a replacement for the order and provide you with a Return Merchandise Authorization (RMA) number / form to have the damaged order picked up.

Concealed Damaged Freight (Damage to merchandise is discovered after merchandise is removed from box and the box was not visibly damaged at the time of delivery)

- Call the vendor you placed the order with.
- Keep all boxes and packing materials since the inspector will want to see the packaging. You should also have available a copy of the freight bill, packing slip and purchase order.
- This must be reported to the vendor within 7 days if possible. If it is not reported timely, the vendor may not be able to replace the order.

Duplicate Shipment

- Call the Vendor you placed the order with and let them know you have received a duplicate shipment on a single purchase order.
- Depending on how much was duplicated (i.e., ordered a small dollar item), the vendor may authorize you to keep it at no cost.
- The vendor should provide you with a Return Merchandise Authorization (RMA) number / form to have the duplicate shipment picked up.

Repairs

- Once the work has been completed, sign the bill, receive the purchase order in the finance system, and submit the documents to Accounts Payable.

If delivery is complete, receive the order online. If delivery is not complete, it is the responsibility of the campus/department to follow up with inquiries.

Please remember, if late charges have to be paid, they will be charged against the budget of the campus or department which was responsible for placing the order.

- Cancellation of a purchase order is the responsibility of the campus/department. Notify the Accounts Payable department and the Purchasing Department via email to cancel a purchase order.
- Returns should be made prior to approving the order for payment. The Accounts Payable department should be notified of all returns to ensure that the company issues the proper credits and/or refunds. Failure to notify Accounts Payable could result in a loss of credit.

Delivery Requirements

The following information is to assist end users in handling follow-ups and expediting delivery of existing purchase orders with Vendors.

Contract Delivery Terms

In most District contracts, delivery requirements are established within the solicitation (e.g. Request for Quote, Bid or Proposal) and the subsequent contract award. There are specific procedures to follow that are identified in the contract should problems with delivery occur. If delivery time is a critical element in the purchase, it is imperative that any solicitation or contact with the Vendor identify the delivery requirements. This must be established and communicated by the end user to the Vendor and Purchasing prior to release of an order. Any special instructions related to delivery should be included on the requisition entered by the end user.

Order Processing Time

It is necessary to allow a Vendor sufficient time to process an order. As a general rule, it is within acceptable business practices to check on an order on a weekly basis and request an anticipated delivery date. In most instances, any contact done more frequently than once a week is counter-productive and will not foster a good business relationship with the Vendor. This contact can be made by the end user.

Order Follow-up – Non-delinquent

The end user is responsible for following up with the Vendor if there is a concern about the delivery being received on time and/or within the contract requirements. The end user may contact the Vendor to negotiate a more acceptable delivery. If an agreement cannot be reached, the end user should notify the Purchasing Department. Please note that if no agreement was reached before the release of the order, the delivery requirements cannot be added unless agreed upon by both the Vendor and the end user. If this is done, both the end user and the Vendor should agree to the delivery schedule in writing.

Late Deliveries – Delinquent

If a predetermined or agreed upon delivery has not been met or appears to be in jeopardy, the end user should contact the Purchasing Department who will work with the Vendor to identify the problem and take corrective action. Written notice of a late delivery to Purchasing by the end user can be included in the Vendor's performance file and can be used as a performance issue for future awards.

Non-Compliant Purchases

By policy, all District staff are to follow the established purchase procedures for all purchases based on the dollar amount for an aggregate total per year. All purchases made by the District must follow CH (LEGAL) and CH (LOCAL) which provides guidance on the development of District administrative procedures.

When the District policy and procedures are circumvented, and an employee does not comply, the purchase will be considered non-compliant. This is also known as “maverick buying,” a term used when a department or campus purchases items or services independently and without concern of the District’s policies or procedures.

If at any point an end user or Administrator is uncertain if a purchase will be compliant, they must contact the Purchasing Department first before the purchase is made.

DISPOSAL OF DISTRICT PROPERTY

Furniture

If an item is broken beyond repair, issue a work order to Maintenance to have the item(s) picked up. Maintenance will provide instructions on where to place the items (this may be in an area outside the building).

If the item is no longer needed in your campus / department, and it is still in good shape, issue a work order to Maintenance to have them pick the item(s) up and have them brought to the Distribution Center. Please contact the Distribution Center prior to having the items sent so they can prepare an area for the items.

Library Books / Magazines / Periodicals

If the item is torn, has pages missing, or any other damage which prevents a student from reading the material, the item can be placed in a wastebasket, preferably a recycle wastebasket. Any District markings or labels must be removed prior to disposal.

Musical Instruments (Band, Orchestra, etc)

Musical instruments that can no longer be played or are no longer used by the District shall be sent to the District's Distribution Center for proper disposal. If necessary, a work order may be required to have the District's Maintenance Department pick the instruments up and have them brought to the Distribution Center. Please contact the Distribution Center prior to having the items sent so they can prepare an area for the items.

Textbooks

Out of adoption textbooks should be returned to the District's Curriculum and Instructional Department's contact for proper disposal.

Uniforms

Uniforms that are worn and can no longer be repaired or are being replaced due to the District's replacement schedule should be sent to the District's Distribution Center. Please contact the Distribution Center to make arrangements to have the items picked up.

PURCHASING ETHICS

The following code was derived from the Texas Education Agency Financial Accountability System Resource Guide (FASRG).

General Ethical Standards

There are certain common standards of ethics that govern the conduct of employees involved in the purchasing function. It is a breach of:

1. To attempt to realize personal gain through public employment with the school district by any conduct inconsistent with the proper discharge of the employee's duties.
2. To attempt to influence any public employee of the school district to breach the standards of ethical conduct set forth in this code.
3. For any employee of a school district to participate directly or indirectly in procurement when the employee knows that:
   - The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
   - A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or
   - Any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.
   - If a school district board member or other official has a substantial interest in procurement, that person shall abstain from discussion and decisions regarding the award of the procurement contract.(Local Government Code, Chapter 171,) for definition of substantial interest.) In addition, the board member should disclose this substantial interest by filing an affidavit with the district.
4. **Gratuities**
   To offer, give or agree to give any employee or former employee of the school district, or for any employee or former employee of the school district to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore pending before this government. Acceptance of gratuities may be construed as a criminal offense.
5. **Kickbacks**
   For any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract of a school district, or any person associated therewith, as an inducement for the award of a subcontract or order.
6. **Contract Clause**
   The prohibition against gratuities and kickbacks prescribed above should be conspicuously set forth in every contract and solicitation therefore. It is a breach of ethics for any employee or former employee of the school district to knowingly use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

For a definition of the penalties, go to Texas Education Code – Subchapter B. -Sec. 44.032 and Local Government Code 271.029.

VENDOR SELECTION (AWARD)

The Purchasing Department encourages an open and professional relationship with each vendor while maintaining total independence and objectivity.

Every effort must be made to use a bid vendor in compliance with applicable statutes and regulations. Bid vendors normally offer a discount off catalog prices and/or free shipping. Therefore, it is to the district's advantage to consistently use bid vendors.

In some cases, however, a new vendor must be added because the item(s) needed is a:

- Sole source
- Consultant, staff development presenter or doctor, psychologist, etc.
- New workshop, membership or conference registration

Vendor Award Criteria

Texas Education Code 44.031 states that in determining contract awards to vendors, the district may consider:

- The purchase price
- The reputation of the vendor and of the vendor's goods and services
- The quality of the vendor's goods or services
- The extent to which the goods or services meet the district's needs
- The vendor's past relationship with the district
- The impact on the ability of the district to comply with laws and rules relating to historically underutilized businesses
- The total long-term cost to the district to acquire the vendor's goods or services
- Any other relevant factor that a private business entity would consider in selecting a vendor. Factors that a school district may consider under this criteria would include:
    - Vendor response time
    - Compatibility of goods/products purchased with those already in use in the district

It is important to note that under Section 44.035, Texas Education Code, the district must publish in the request for bids, proposals, or qualifications for construction services the criteria that will be used to evaluate the offers and relative weights, if known at the time of the publication, given to the criteria.

Vendor Communication

Communications to vendors may be made directly to the vendor or through the Purchasing Department.

- Inquiry
- Placing an order
- Follow up of order already placed
- Returns
- Exchanges
- Changes

<u>Unsolicited Offers or Communications</u>

Vendors will contact District staff unsolicited, either by drop-in sales calls, phone calls or emails, since they are paid to cultivate business. Again, District personnel are not obligated to talk to vendors. This decision to meet with these vendors is the decision of the department / campus. Vendors should always be encouraged to sign up on the District's electronic purchasing website (eBid).

Vendor Gifts and Relations

School district officials and employees cannot accept anything of value from a vendor, such as personal gifts or gratuities, which may be construed to have been given to influence the purchasing process. Although such practices may be legitimate and generally accepted in the private sector, giving and receiving gifts in the public sector may constitute a violation of law.

Vendor Performance Evaluation

Some of the factors to consider in the evaluation of vendor's performance are:

- Timeliness of deliveries
- Service availability
- Completeness and accuracy of order
- Quality of products or services received

Vendor Problems

- Document the problem, noting the date and an accurate description of the problem and forward a copy of documentation to the Purchasing Department.
- Contact the vendor immediately. Keep a record of all phone calls, including dates and what was discussed.
- If the problem is not resolved or continues to occur, written notification must be made to the vendor stating the problem, the corrective action required, and that failure by the vendor to correct the problem will be considered a breach of contract and could result in the cancellation of the contract.
- If significant problems are encountered, consult with the Purchasing Department, who will involve Legal Services or other departments as required.

TECHNOLOGY PURCHASES

When creating a technology requisition for items that connect to the District's network (software, computers, laptops, tablets, projectors, and networking equipment), a Service Ticket (via Technology Service Desk portal) must be completed and check the box that says "Purchase", and enter a budget code. The form is routed to the Technology department for review / approval.

Purchases for Software must be pre-approved by the Technology department. If necessary, the Technology department may need to discuss the purchase with Directors, etc.

When in doubt, contact the Technology Department for clarification.

Object Codes: 6395 – Technology Software <$5,000
6396 – Technology Software >$5,000

GEORGETOWN ISD

Activity Funds Guidelines
2025-26

LEAD | GROW | SERVE

Contents

A. OVERVIEW 1

B. DISTINCTION BETWEEN STUDENT AND CAMPUS ACTIVITY FUNDS 1

i. Campus Activity Funds 1

ii. Responsibility for Campus Activity Funds 2

iii. Student Activity Funds 3

iv. Responsibility for Student Activity Funds 3

C. CLUB CHARTERS 3

D. OUTSIDE ORGANIZATIONS 4

E. GENERAL PROCEDURES FOR MANAGEMENT OF FUNDS 5

F. BANKING PROCEDURES 7

G. COLLECTION OF MONEY 8

H. DEPOSIT PROCEDURES 8

I. FUNDRAISING PROCEDURES 8

J. CHECK POLICY AND UNCOLLECTIBLE CHECKS 9

K. COLLECTION OF INSUFFICIENT FUNDS "HOT CHECKS" 10

L. DONATIONS 10

M. FEES 11

N. LOST TEXTBOOKS 12

O. EXPENDITURES 12

P. DOCUMENTATION 13

Q. SALES TAX 13

R. SALES TAX FOR FUNDRAISERS 15

S. PAYMENTS FOR SERVICES PERFORMED 16

T. TRANSFERS TO OTHER ACTIVITY ACCOUNTS 17

U. CO-CURRICULAR/EXTRACURRICULAR COMPETITION 17

V. STUDENT TRAVEL 17

W. DISSOLUTION OF CLUB AND GRADUATION 17

FILES AND FORMS 19

A. OVERVIEW

Activity Funds consist of resources received and held by the school district as trustee to be expended or invested in accordance with conditions of the trust. Specifically, they are funds accumulated from various school-approved money-raising activities and the receipt of student dues or fees, commissions, investment interest and donations.

Under the Texas Education Agency (TEA) guidelines, a special revenue fund (Fund 461) and an agency fund (Fund 865) have been assigned to account for activity funds. While activity funds are part of the district's accounting records, they are not required to be included in the official school budget.

As required by the Texas Education Code 44.908, Georgetown ISD adopted policies CFD (Legal) and (Local) address expenditures of local funds. The Education Code 44.908 stipulates the following:

> (a) A school district shall adopt a policy governing the expenditure of local funds from vending machines, rentals, gate receipts, or other local sources of revenue over which the district has direct control.
>
> (b) A policy under this section must:
>
> (1) Require discretionary expenditures of local funds to be related to the district's educational purpose and provide a commensurate benefit to the district or its students; and
>
> (2) Meet the standards of Section 52, Article III, Texas Constitution, regarding expenditures of public funds.

All activity funds are subject to compliance with local, state and federal purchasing requirements.

B. DISTINCTION BETWEEN STUDENT AND CAMPUS ACTIVITY FUNDS

i. **Campus Activity Funds** are funds generated on or donated to a campus as a whole and are not attributable to the fund-raising activities of a particular student group. Campus activity funds are used to promote the general welfare of the school and the educational development and morale of the student body as a whole.

- Generally, persons other than the students (such as teachers, sponsors, principals or administrators) make the financial decisions on how these discretionary funds will be used. Furthermore, the use of these funds generally is not directly governed by any given student group.
- Campus activity funds are classified as a special revenue fund (Fund 461). The accounting for these funds is centralized – meaning that they are controlled and disbursed through the district's central business office. These funds are not subject to recall by the Board into the General Fund for general district use.
- Budgetary accounting is used for campus activity funds, but budget actions do not require board approval.

- Examples of campus activity revenues
    - Donations
    - Picture monies
    - Vending receipts
    - Parking fees
    - Library fines
    - Book fairs
    - Lost textbooks
    - Elementary/middle school yearbooks
    - Sales of merchandise

ii. Responsibility for Campus Activity Funds

The principal is responsible for the proper collection, disbursement, and control of all campus activity fund monies. This responsibility includes:

- Providing for the safeguarding of monies at the school in a locked secured area.
- Proper accounting and administration of fund transactions.
- Expenditure of funds in accordance with applicable federal and state laws, Georgetown ISD Board policy, and administrative guidelines.
- Adequate training and supervision of all personnel designated by the principal to administer activity funds.
- Ensuring that money is not overspent, causing a negative balance in their respective account, or lost due to carelessness, theft, or fraud.

The Principal's administrative assistant or bookkeeper is responsible for the following:

- Verifying deposit amounts and forwarding deposits to the bank on a timely basis. (See Deposits & Cash Handling Procedures outlined in the Business Services Procedures Manual).
- Providing the auditor with accurate records/documentation during yearly audits.
- Reviewing monthly activity account reports for accuracy.
- Reviewing all forms sent to Business Services for completeness and accuracy.
- Ensuring that all requisitions have the appropriate documentation attached.
- Entering purchase order requisitions in the Skyward accounting software system.

Sponsors (such as coaches, counselors, librarians, and teachers) also administer campus activity funds and are subject to the same responsibilities outlined above.

Staff members that are charged with any responsibility related to campus activity funds should always adhere to the highest code of ethics as stated in the Code of Ethics and Standard Practices for Texas Educators *(The educator shall honestly account for all funds committed to his or her charge and shall conduct financial business with integrity).*

The campus activity fund sponsor is responsible for the following:

- Ensuring that money is not overspent, causing a negative balance in their respective account, or lost due to carelessness, theft or fraud.
- This responsibility also includes, but is not limited to, developing fund raising plans, monitoring the financial position of the activity fund, reviewing the accuracy of their account's monthly financial report from the secretary, and the safeguarding of activity fund money until it is deposited by the secretary.

iii. Student Activity Funds are funds generated by student groups normally through fund-raising efforts, student dues/fees, or donations.

- These funds are to be expended in accordance with the direction of the student group generating the funds. Each student activity group has a campus sponsor (teacher, coach or other employee of the district). The members and sponsors of the student group or club must approve expenditures. The ultimate financial decisions should rest solely with the students, and the funds should be expended in a manner that directly benefits the student group that raised the funds.
- Student activity funds are classified as an agency fund (Fund 865) where the district serves as the trustee of these funds.
- These funds are not subject to recall by the Board into the General Fund for general district use.
- TEA guidelines also allow a limited number of other types of accounts to be accounted for as student activity funds. These include genuine clearing funds and faculty hospitality/sunshine funds (provided that no student-generated revenue is used to supplement these funds).
- If a student group approves a donation toward a specific area of school operations, the desired amount of money from the Student Activity Fund must be transferred to the appropriate Campus Activity Fund or the General Fund.

iv. Responsibility for Student Activity Funds

The sponsor of each school club/organization is responsible for managing his or her respective student activity funds and maintaining adequate financial records of these funds.

The responsibility also includes, but is not limited to, developing fund raising plans, monitoring the financial position of the activity fund, reviewing the accuracy of their account's monthly financial report from the secretary, and the safeguarding of activity fund money until it is deposited by the secretary.

C. CLUB CHARTERS

- Club charters must be completed by each club or organization and approved by the principal during the first six weeks of school or within six weeks of formation of the club. Clubs and organizations may not conduct any transactions until this form is completed.

- A roster with the newly elected officers will be furnished to the school principal at the beginning of each school year.

- The officers of a student/club activity shall surrender the club's records to the principal's office at the end of each school year to be available for the next year after sponsor assignments have been made.

The Independent Auditor & Business Services are responsible for the annual audit of activity funds and other periodic internal audits of such funds as deemed necessary. Audits may be performed when there is a change in the principal or activity fund clerk positions.

D. OUTSIDE ORGANIZATIONS

Many organizations offer valuable assistance to the District in fundraising, voluntary help, and substantial fan support for school activities. Although the intent of these organizations is to assist and support school activities, these organizations are financially audited by the District. Outside organizations should be valid stand-alone entities. The School District and outside organizations should maintain separate identities and control. They should never use the school's address, telephone number, EIN/TIN, or names of school employees in conducting their activities. These organizations include booster clubs, PTA's and similar organizations.

PTA, Booster Clubs and other associated organizations must have their own tax-exempt status and employer identification number (EIN/TIN). They must **not** use the school district's EIN. They are **not** eligible for the tax-free days unless an exemption has been obtained from the Internal Revenue Service.

District designees (coaches, organization sponsors) oversee the activities of their respective booster club program to ensure that District rules and guidelines are followed. However, designees should not have any direct involvement in the disbursement of funds from a booster club bank account. Designees should not have access to booster club checks. Designees should not counter-sign checks.

The funds of a booster club/parent organizations **are <u>not</u> to be commingled** with campus or student/club activity funds nor managed by school district employees or students. It is the responsibility of the outside organization (parent organization or booster club) and not the responsibility of the District nor its employees to receive, receipt, deposit, or account for activity of any outside organization.

The following guidance must be followed relative to student activity clubs, booster clubs and parental organizations:

- Fundraiser requests should be appropriate for the public school environment. Fundraising events should generate support from the community at-large for each respective booster club program. Fundraising events that may generate adverse public attention to the District will not be approved or, if underway, may be subject to cancellation.

- Students and/or parents must not be required to participate in order to join the campus team or club.
- Campus staff must not direct parents/students to write checks or give funds to the booster club.
- All student fees collected for purchases required by students to participate in a school sponsored organization must be deposited into and disbursed through the school's activity funds.
- If a booster club or parental organization wishes to use their funds to purchase items or services for student organizations, the funds shall be donated to and disbursed through the school's activity funds.
- Monies collected from fundraisers organized and conducted by the school must be deposited into the school's activity fund account.
- The District does not allow employees to be reimbursed or paid directly from a parent or community organization. The only exceptions would be a teacher grant application process to fund a specific teacher project.

E. GENERAL PROCEDURES FOR MANAGEMENT OF FUNDS

Projects for the raising of student/club activity fund monies shall, in general, contribute to the educational experience of pupils, and shall not conflict with, but shall add to the instructional program. Faculty club projects must contribute to the betterment of District employees or the District.

Student/Club activity fund money shall be expended in such a way as to benefit those pupils currently in school, who have contributed to the accumulation of such money.

- Each student/club activity shall have an individual treasurer charged with the responsibility of maintaining and accounting for the group's financial status.

- All equipment purchased on behalf of student groups is considered to be property of the school district; and if possible, will remain on the campus where purchased.

In the event of the termination of a student club or graduating class, the principal shall transfer the fund balance(s) to the campus activity account. Proper disposition of such remaining monies may include (but is not limited to) the purchase of equipment or tangible items which would benefit the student body as a whole.

Expenditures from campus and student activity funds must **NOT** be made for the following:

- Medical or hospital expenses for any individual
- Loans to employees, parents, or students.
- Personal memberships in professional, private, or civic clubs and organizations.

- Contributions to or participation in fundraising drives by charities, unless such use of funds is sanctioned by GISD or clearly stated in the student club/ organization's approved charter.
- **Gifts, awards or incentives to GISD employees valued at more than $25.00 per person. Per IRS guidelines, such items are required to be reported as taxable income to the employee.**
- Alcoholic beverages, controlled substances, or firearms.
- Auto repairs.
- Reimbursements to booster clubs or parental organizations.
- Traffic citations.
- Any political purpose
- Any illegal purpose.
- Items that should be paid from centrally located district funds (reimbursements from district budgeted funds are not allowable).
- Other expenditures that may be deemed inappropriate by the principal.
- Parent reimbursements/refunds

Appropriate Expenditures	**Prohibited Expenditures**
School assemblies, student body social functions and field trips	Purchase of any gift for any person or organization outside the District
Student awards for merit and incentives for student involvement limited to $25	Cash awards or debit cards used as such
Teacher awards for merit, incentives and appreciations limited to $25 per individual, per calendar year	Extravagant or high-priced individual awards, incentives and appreciations such as watches or other jewelry
Supplemental classroom instructional needs and general office supplies	Payment of an individual's personal bills
Improvement of campus and site facilities such as plants, bulletin boards, signs and flags	Loans to employees, parents or students for any reason
Expenses and purchases related to sales of items or fund-raising activities	Alcoholic beverages, tobacco products, controlled substances or weapons
Refreshment and snacks for teacher in-service and staff meetings	Extra compensation or bonuses to employees, whether it's in the form of cash or gifts
Retirement reception costs such as refreshments, plates, napkins and utensils Scholarships	Replacement of an individual's property that was lost, stolen or damaged on the school premises or while being used at a school function

The following activities MUST be transacted through and become part of the campus activity funds.

- All vending machine revenue.
- School store and concession sales except those approved as a fundraising activity by a student organization.
- School pictures (student) sales.
- Sales of parking permits.
- School newspaper sales.
- Yearbook sales (middle and elementary schools)
- Library book fines or sales, including book fairs and book orders.

The school principal is responsible for all purchases and purchase commitments requiring the present or future disbursement of activity fund monies. Teachers must have a commitment from the school principal before making any purchase in the name of a campus or student/club activity fund.

Only GISD employees may order, purchase and sign for the receipt of goods and services. District credit cards may not be used by anyone that is not a GISD employee.

All contracts, lease agreements and letters of agreement must be signed and approved by the CFO. No contract or agreement may extend over a period of one (1) year from the date of the contract or agreement without a specific authorization in writing by the appropriate Assistant Superintendent and Director of Purchasing.

It is recommended that any contract accepted for school pictures (student and/or group) include the condition that the photographer assume the sales and money collection role and that the school receive the appropriate profit/commission. A GISD Fundraiser/Activity Approval Form must be completed

Campus activity funds should be expended in a manner conducive to the betterment of the entire campus. This implicitly includes the student body as a whole or targeted group.

F. BANKING PROCEDURES

- All Activity Fund collections shall be deposited into the designated district checking account. Individual clubs or organizations are not authorized to have a separate bank account for any reason.

G. COLLECTION OF MONEY

- All money collected by an organization or club for fees, dues or other fund raising activities must be recorded in detail using pre-numbered money receipts, Tabulation of Monies Collected forms, or collection forms provided by fund raising vendors. All collections must be deposited in the designated bank account.

- Money collected should not be kept overnight in a desk or file cabinet, nor should it be taken home by the sponsor. If for some reason all records cannot be completed and recorded before the end of the day, the funds should be locked in a secure bag and stored in the campus safe or vault. Campuses should not accept temporary bank checks or postdated checks as payment for items sold during a fundraiser or for any other type of payment.

- Personal check cashing by faculty members is prohibited. Likewise, cash should not be removed from activity fund collections and replaced with the sponsor's personal check. **In addition, cash collections may not be used to purchase supplies, refreshments or for any other purpose. Activity fund collections must be deposited intact, in the same manner in which they were received. No disbursement should ever be made using un-deposited cash.**

H. DEPOSIT PROCEDURES

Refer to Business Services Procedures Manual – Deposits & Cash Handling Procedures

I. FUNDRAISING PROCEDURES

- A fundraising activity is defined as any activity involving the participation of a student body or a school-recognized student group undertaken for the purpose of deriving funds for a school or a school-sponsored group. All fundraising events require prior approval of the Director of Finance and appropriate administration based on the club/event.

- "Fundraising activities in the name of the school" occur when students from a club or the student body as a whole are actually the sellers of fundraising merchandise. For example, if the cheerleaders of GHS are the actual sellers of cookie dough, then this fundraiser is a "fundraising activity in the name of the school". At the elementary level, if every student on campus receives an order form to sell merchandise, this type of fundraiser is classified as a "fundraising activity in the name of the school." The TEA Financial Accountability System Resource Guide Section 5.5.6 states, "When fundraising activities are in the name of the school, all funds raised become school funds, belonging to the school sponsored group responsible for raising the money."

- During fundraising activities where students are selling the merchandise, school district personnel are responsible for collecting these funds from students to hold as a trustee. These funds are to be expended in accordance with the desires of the teachers and the general administration of the school, or in accordance with the desires of the student group generating the funds. The TEA Financial Accountability Resource Guide Section 5.5 states, "All funds collected by school district personnel from students are defined as activity funds and must be handled through the activity funds accounts."

- PTO/Booster Club fundraisers are defined as fundraising sales/events where the PTO/Booster parents are the sellers of fundraising merchandise or actively participate in the fundraising event. Examples of such fundraisers include sock hops, carnivals, t-shirt sales, school supply sales, mat sales, concession sales, raffles, silent auctions, etc. Funds raised from such fundraisers belong to the PTO/Booster Club responsible for raising these funds and must be deposited in the PTO/Booster Club bank account. School districts are not allowed to hold raffles as fundraisers according to Texas Attorney General Opinion JM-1176 (1990), which states in its summary that "Independent school districts are not qualified to hold charitable raffles under the Charitable Raffle Enabling Act, article 179f, V.T.C.S."

- Fundraising activities are not confined to regular school hours; however, they are considered an extension of the school program. When fundraising activities are conducted in the name of the school, all funds raised become school funds, belonging to the school or school-sponsored group responsible for raising the funds.

- Fundraising activities should contribute to the educational experience of students, and should not conflict with the instructional program.

- **The campus principal and the Director of Finance must approve all fundraisers. A fundraising project cannot be implemented until the principal approves the fundraiser.**

- Clubs/organizations are responsible for paying for all of the costs associated with the fundraising event.

- A principal's/sponsor's first responsibility is to pay the fundraiser vendor once the funds are available and an invoice has been received. A principal/sponsor should never overspend fundraiser proceeds, thereby causing the activity account to have insufficient funds to pay the fundraiser company. Principals/sponsors should keep in mind that they are allowed two one-day tax-free fundraisers (pending principal approval) per organization per calendar year (not school year), and should plan accordingly. For more guidance on sales taxes involved in fundraisers, refer to the Sales Taxes for Fundraisers section of this document.

- Crowd-sourcing fundraisers (ex: Go Fund Me, Snap Raise, etc) are not permitted with the exception of Adrenaline.

- NO CASH prizes can be awarded for any fundraiser. Gift certificates, bicycles, toys, electronic equipment or other prizes are valid awards/incentives for fundraising events.

- A book fair is usually not a qualified tax-free sales event because the school district is not the seller, but is acting as an agent for the vendor.

J. CHECK POLICY AND UNCOLLECTIBLE CHECKS

When accepting payments by check please make sure of the following:

- The number and issuing state of the driver's license or state identification are on the check.

- A complete address is required.

- Do not accept a temporary check.
- Do not accept post-dated checks.
- Make sure the signature is legible.

When printing your informational sheet to advertise fundraisers, include the following: "When paying by check, please print your driver's license number and state of issue on the check."
This information could go with any notice of how the proceeds will be posted to your activity accounts. Please call Business Services for further assistance.

K. COLLECTION OF INSUFFICIENT FUNDS "HOT CHECKS"

On occasion you will have a check returned for "insufficient funds". The Business Office will notify the campus secretary or sponsor when a check has been returned. The Business Office will reduce the appropriate activity account by the amount of the returned check. The District currently does not employee an agency to collect these funds on our behalf.

Follow the below steps to collect on the returned checks;

1. The campus or department office will call the check writer; politely notify them of the situation in which the check was returned "insufficient funds".
2. Request that the payee visit the office to reconcile the situation.
    a. In order to clear the "insufficient funds" the payee must bring the exact amount of the original check in the form of cash or money order. Then can then exchange this for their check to clear them from our database.
    b. If a phone number is not present to call the payee, send a formal notice via certified return receipt to the address listed on the check to include the process in which they can reconcile the situation.
3. Make sure the payee is aware that our deadline to reconcile the outstanding item is 10 business days from the date of mailed notice or verbal notification.
4. Keep certified mail documents as proof the notice was mailed and notate any dates and times you made verbal notification and conversation with the payee.
5. When the payee has completed the payment, deposit these funds immediately into the activity fund account.

L. DONATIONS

Funds given by the public are governed under Board Policy CDC (Local) which gives campus administrators the authority to accept any funds on behalf of the District. The funds may be accepted when they have a purpose consistent with District purposes; place no restrictions on the school program; do not require the endorsement of a business product; and do not conflict with policies or actions of the Board or public law. In order to abide by Board Policy CDC (Local), the District prefers any funds benefiting a campus or school program to be donated to the District and used for the purposes intended.

The District does not allow employees to be reimbursed or paid directly from a parent or community organization. The only exceptions would be a teacher grant application process to fund a specific teacher project.

Parent or community organizations may provide support to their school in two manners:

1. Members raise funds for the school. Funds are deposited into the organization's bank account. The organization writes a check to the school to be deposited into the Campus Activity Fund. The funds then belong to the school and all accounting and safeguarding of the funds are the responsibility of the school**. The IRS prefers that 501(c)3 organizations use this method, since it provides the "cleanest" procedure to track how the organization spends the revenue.** Using this method, the organization's Financial Report would show a clear path of revenue generated and expended exclusively for its purpose, to support the school.
2. Members raise funds for the school. Funds are deposited into the organization's bank account. With the approval of the campus administrator, the organization writes checks to the individual vendors for the expenses related to the school through their bank account. All accounting and safeguarding of the funds are the responsibility of the organization.

Student activity clubs and organizations may utilize external donor websites to seek donations for their club or organization with the written authorization from the campus principal and CFO/designee.

Donor websites shall not be established by district staff for personal or individual student benefit. In addition, personal donor webpage links may not be distributed via district email.

All monetary donations received must be approved by the campus principal and the CFO on a Donation Approval Form prior to receiving the donation if the donation is greater than $100.00. Donations made to a campus must be deposited into its activity account. The deposit should be made to the appropriate account for which the donation was made. Local Policy approvals should be followed, CDC (Local), for donations of $1,000 or greater.

M. FEES

Fees may not be charged for the following:

- Field trips that are part of the basic educational program or of a specific course;
  - Donations may not be requested, either orally or in writing, for field trips that are part of the basic educational program or a specific course.
- Instructional materials, workbooks, laboratory supplies, or other supplies required to be used for any educational course or program, other than fines for lost, damaged, or overdue textbooks, library books or technology devices;
- Payment of instructional costs for necessary school personnel employed in any course or educational program required for graduation;
- Library materials required to be used for any educational course or program, other than fines for lost, damaged, or overdue materials;

- Admission to any activity the student is required to attend as a prerequisite to graduation;
- Admission to or examination in any required educational course or program; or
- Lockers.

Fees that may be charged:

- Parking Permits
- Dues for Clubs
- Transcripts
- Textbook Fines
- Library Fines (Lost Library Books)
- ID Badges
- Textbooks
- Technology devices

N. LOST TEXTBOOKS

The following procedures are to be followed in accounting for the payment for lost, damaged, or destroyed textbooks:

- All payments for lost textbooks must be deposited into the appropriate textbook account in the Campus Activity Fund. The deposit MUST contain sufficient information to identify the individuals that made the payments.
- Under no circumstances should a campus hold on to any lost textbook money or checks hoping that the textbook will be found or returned soon after. This money must be deposited into the textbook account as soon as possible.
- When issuing a refund for lost textbook, a copy of the deposit form should serve as backup documentation. There is no limit as to the time that a refund can be requested. Fill out a requisition form in Skyward, code it to the Campus Activity Fund account (Fund 461) and forward it to Business Services.

  On occasion, the campus may choose to purchase replacement and/or additional textbooks from a source other than TEA. Purchase orders must be requested via the Textbook Coordinator.

O. EXPENDITURES

General Information

- **NO DISBURSEMENT SHOULD EVER BE MADE USING UNDEPOSITED CASH.** All expenditures from the campus activity account or student activity account must be paid through the District's financial software (Skyward) with a pre-numbered check.

- **<u>NO CASH</u> prizes** can be awarded to students or faculty for any fundraiser or other event.

- **Staff appreciation** – The Texas Attorney General has ruled that purchasing small awards, plaques, flowers, etc. for employees (including meals) less than $25 per person in the aggregate for all items annually does not violate Article III, Section 52 of the Texas Constitution, if the district determines that such "inexpensive perquisites…will serve the public purpose of increasing employee morale and employee productivity." Gift cards are not allowed.

- **Gift cards – $25.00 limit** on gift cards to students. They can only be purchased using Student Activity (865) funds and purchased for use at appropriate establishments. No reimbursement will be made over $25.00 or if the gift card is purchased from an inappropriate establishment. Gift cards purchased at establishments that generate 51% or more in alcohol sales are not permitted.

P. DOCUMENTATION

The following are acceptable forms of documentation for disbursement from campus and student activity funds:

- Vendor invoices.
    - Monthly or other periodic statements rather than the invoices they reference are not acceptable.
- Itemized sales slip or cash register tapes from District staff for items purchased with their own funds (Note: Credit card statements and the customer copy of UNITEMIZED charge slips are not adequate supporting documentation. This includes restaurant receipts that are not itemized.)

- Tabulation of Money Disbursed with the signatures of all individuals concerned verifying that they received the funds.

- A list of students by name (for payment of dues or entry fees) provided that the check is made out to an organization, company, or school and NOT an individual.

- For any refund being issued to a student or parent, a memo from the sponsor requesting that a refund be issued.

- Copies of subscription renewal notices, when no invoice will be sent by the company.

Q. SALES TAX

<u>General Information</u>

- As a special district authorized by the State of Texas, Georgetown ISD is exempt from paying sales taxes on purchases of goods and services used for educational purposes.

- Since the District is exempt from sales taxes when proper purchasing procedures are followed, for the most part, employees will not be reimbursed for sales taxes paid on individual purchases even if they are for use by the District.

- The sales tax exemption derives from the special status of the District. Therefore, the Georgetown ISD tax identification number CANNOT be used by employees, parent groups, patrons, or other organizations to secure exemption from sales taxes under any circumstances.

- A school must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. The Sales Tax Exemption Certificate can be found on Business Services webpage.

- ***The purchase, lease, or rental of a taxable item is exempt from tax when***:

  - The item is directly related to the educational purpose of the school.
  - The item remains school property and ownership does not pass to an employee, student, or other individual.
  - The vendor is provided with the Sales Tax Exemption Certificate or a purchase order issued by the District.

Taxable Sales

- Fees for materials when the end product becomes a possession of the student.
- Any materials used in the classroom if the end product becomes a possession of the student, such as dress material or art supplies.

Examples Include:

Agenda books	Calculators	Musical supplies – recorders, reeds
Agricultural sales	Calendars	PE uniforms and supplies
Art-supplies and works of art	Candles	Pennants
Artistic – DVDs, CDs, tapes, videos	Clothing – school club	Rings and other school jewelry
Athletic – Equipment and uniforms	Staff shirts purchased by the staff	Rummage, yard and garage sales
Auction items sold	Computer supplies	Safety supplies
Band – Equipment, supplies, patches, badges, uniforms	Cups – glass, plastic, paper	Student publications such as yearbooks and football programs
Book covers	Decals	School pictures
Books – workbooks, vocabulary, library, author (when district is the seller)	Directories – student, faculty	Spirit items
Books sold to students at book fairs (these sales taxes are paid directly to the vendor at the time of payment)Brochure items	Family and Consumer Science – supplies and sewing kits	Stationary, note pads, etc. produced in a classroom or vocational class
	Flowers	Yard signs
	Greeting cards	
	Horticulture items	
	Magazine subscriptions less than 6 months	

Non-Taxable Sales (Sales tax does not need to be collected on the following sales)

- Ad Sales – in yearbooks, athletic programs, newspapers, posters
- Club memberships
- Facility rentals to school groups

- Food, soft drinks, and candy
  - Sold during the regular school day, including sales from vending machines
  - Sold by a person less than 18 years of age as part of a fundraiser sponsored by the school or club (Includes concession stands run by students which have been approved as a fundraising project)
- Fees and admission tickets, including athletic, play, and dance tickets provided that no part of the proceeds benefit an individual
- Newspapers sold by subscription or single copy
- Passbooks/Discount Cards (considered intangible items by the State Comptroller)
- School sponsored trips
- Lost library books or lost textbooks
- Magazine subscriptions greater than six months
- Services such as car washing
- Meals purchased by the school for athletic teams, bands, etc. on authorized school trips are exempt from the sales tax if the school contracts for the meals. The District must pay for the meals and provide the eating establishment with a Sales Tax Exempt Certificate.
- Hotels/Lodging – School districts are exempt from the State's 6% hotel occupancy tax as an "educational organization." The Hotel Tax Exempt Certificate can be printed from the on Business Services webpage. The certificate must be presented at check in. This District will not reimburse staff for state hotel taxes paid. The District, however, will continue to pay or reimburse local hotel taxes. Complete itemized hotel receipts showing room and tax charges per night are required for reimbursement.

R. SALES TAX FOR FUNDRAISERS

An exempt organization is not required to collect sales taxes on taxable items sold during qualified one-day fundraisers. (A sale, such as yearbooks, can qualify as a one-day sale as long as all of the items sold are DELIVERED to the purchasers on one day. If any items are left over or if a new delivery arrives on a separate date, the items may still be sold, but sales taxes would have to be charged on those items.)

For an event to qualify as a one-day tax-exempt sale, the merchandise for sale must be transferred by the qualified exempt organization to the purchasers in a 24-hour period. As an example, in order for tee-shirts to qualify as a one-day tax-exempt sale, all the tee-shirts must be delivered by the student club to the purchasers in a 24-hour period. Payment however does not have to be collected in this 24-hour period. If tee-shirts are left over, they may still be sold, but sales taxes would then have to be charged on these items.

A club does not have to realize a profit for a sale to qualify as a one-day tax-exempt sale. The one-day tax-free sale applies to all sales regardless of whether or not the exempt entity realizes a profit

or gain from the sale. As an example, if a sponsor plans ahead, uniforms can be delivered to the students (purchasers) in a 24-hour period and qualify as one-day tax-exempt sale.

Each student activity club, each school, and the District are considered eligible for two tax-exempt sales events per calendar year (not school year). There is a $5,000.00 limit on the sales price of any one item to be eligible for tax-free treatment if sold during a one-day sale.

If a sale item was manufactured by the District or if a sale item is donated to the District and in turn sold, there is no limit on the sale price for the sale to be eligible for tax-free treatment if the item is sold during a one-day sale.

SALES TAX DECISION TREE

SALE	**NOT A SALE**
Admission, fundraisers, rentals, sale of food, sale of merchandise, sales of services, school publications, etc.	Field trip fees, PSAT/AP exam fees, commissions, dues, band fees, fines, lost item fees, marathon fundraisers, NSF check payments, summer school tuition, transcript fees, etc.
TAXABLE	**NOT TAXABLE**
Agendas, art supplies, athletic equipment, band supplies, books, clothing, mugs, caps, decals, directories, laminating-printing-copying fees, flowers, locks, recorders, reeds, PE uniforms, facility rentals to for-profit group, t-shirt rentals, uniform rentals, garage sales, yearbooks, pictures, school store items, science boards/kits, uniforms, pens/pencils, yard signs, etc.	Ad sales, admission to events/camps, discount cards/passbooks, facility rentals to school groups, food items sold during fundraisers, magazine subscriptions longer than six months, parking permits, car washes
TAX FREE DAY	**PAY TAX**
Is this a bona fide chapter of a school? Were items delivered to purchasers within 24-hour period? Is this one of two tax free sales within the calendar year?	Not a bona fide chapter of a school (campus activity account). Merchandise was not delivered within 24-hour period. Both tax free sales have been used for the calendar year.

S. PAYMENTS FOR SERVICES PERFORMED

District Employees

In order to comply with IRS Circular E regulations, it is necessary that all compensable payments to district employees for any services performed that are in addition to their normal duties be included as supplemental pay on their next regularly scheduled paycheck.

Payments to Individuals not Employed by the District

- IRS requires that school districts maintain records of payment for services or rentals to individuals or companies, and issue a Form 1099 to those that receive payments in excess of $600. (Such services and rentals include but are not limited to judging, officiating, speaking, repair work, catering, DJ services, alterations, all rentals including charter buses, instrument rentals, cleaners, inflatable rentals, etc.)

- Ensure that there is a contract (including social security number or other tax identification number) on file for the check paid directly to the individual or company performing the

service. Sponsor/employees SHOULD NOT pay non-employees for services using either their own personal check or cash and then seek reimbursement from the activity fund.

T. TRANSFERS TO OTHER ACTIVITY ACCOUNTS

- Periodically, it may be necessary to transfer funds from one activity fund account to another. Journal entries need to be made when money is transferred from one account to another or when the wrong budget code has been charged.

- To transfer funds, send a request to the GISD Business Services attaching any documentation that justifies the transfer.

U. CO-CURRICULAR/EXTRACURRICULAR COMPETITION

Co-curricular/extracurricular competition is an integral part of the activities of many student clubs and organizations. Georgetown ISD encourages students to participate in these activities. Funding of these activities at various levels is as follows:

- *First level of competition (District)* – Funding must be provided from either the Campus Operating Budget or Campus Activity Fund to the maximum extent possible. Note: This includes both co-curricular (drama, FFA, etc.) and extracurricular (athletics, cheerleading, drill team, band, etc.) competition. If sufficient resources are not available from these sources, Student Activity Funds may be utilized pending student approval. Every effort must be made to ensure that no student is unable to participate in any co-curricular/extracurricular activity due to financial limitations.

- *Area, region and state level* – Funding for all reasonable expenses associated with qualifying competitions at these levels is provided by allocations in the District's Operating Budget.

- *National level* – Funding is not provided by allocations in the District's operating budget unless approved by Superintendent or CFO.

V. STUDENT TRAVEL

Refer to the Student Travel Handbook for all guidelines on student travel.

W. DISSOLUTION OF CLUB AND GRADUATION

- In the event of the termination of an organization, student club, group, or graduating class, the officers or the membership should move to properly expend any available money. Proper disposition of such remaining monies includes:

  - The purchase of a memorial acceptable to the principal to commemorate the historical accomplishments or services rendered by that group.
  - The purchase of equipment or tangible items that would benefit future students.
  - A donation to another Student Activity Fund.

- A donation to an acceptable established local nonprofit entity that significantly perpetuates the welfare of the district school community in the name of the group and the school. (Examples: YMCA, Boy Scouts, Caring Place, and the like.)

- Should an organization fail to take the above action, any monies remaining shall be transferred to the school's Campus Activity Fund (461) at the beginning of the school year immediately following the termination of the organization.

FILES

AND

FORMS

GEORGETOWN INDEPENDENT SCHOOL DISTRICT

_____ STUDENT ACTIVITY FUND CHARTER

Campus Name

FOR SCHOOL YEAR: _____

NEW CLUB ☐ **RENEWAL OF CLUB** ☐

ACTIVITY CLUB/ORGANIZATION NAME:

_____

ACTIVITY SPONSOR(S):

_____

ACTIVITY/ORGANIZATION PURPOSE (bylaws/constitution, you may attach a separate document):

_____
_____
_____
_____
_____

MEMBERSHIP REQUIREMENTS:

_____
_____
_____
_____
_____

DUES (if applicable, amount/frequency):

_____
_____

MEETINGS (frequency, time and place):

_____
_____

PLANNED ACTIVITIES:

_____
_____
_____