BUSINESS OFFICE PROCEDURES MANUAL

Local and Federal Procedures and Guidelines

Coldspring-Oakhurst Consolidated Independent School District

Fiscal Year 2026–2027

Introduction

The Board of Trustees and administration of Coldspring-Oakhurst Consolidated Independent School District are responsible for supervising the District's financial affairs. These procedures have been developed to safeguard all funds and ensure that the District's financial activities are conducted in accordance with high standards, as well as federal and state laws and regulations.

Accordingly, the Business and Financial Services Departments of the District are charged with providing:

- A centralized, standard accounting system in accordance with Texas Education Agency (TEA) regulations and local policies established by the Board of Trustees;
- Control over revenues and disbursement of funds as prescribed by law and Board policies;
- Accurate financial records and reports as required by regulations and policies; and
- Safekeeping of District assets.

The purpose of this manual is to provide District employees with clear guidelines for proper accounting procedures when expending funds belonging to the District, campuses, or students. Principals, secretaries, coaches, and sponsors are encouraged to become thoroughly familiar with this manual and to use it as the official reference for financial procedures.

For consistency, the procedures in this manual refer to the Business and Financial Services Departments collectively as the Business Office. Any questions regarding these procedures should be directed to the Business Office.

Business Office Staff

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Contents

SECTION	PAGE
Introduction	2
Business Office Staff	3
Payroll	10
Payroll and Time Off Information	10
Required Payroll Deductions	10
Teacher Retirement System of Texas (TRS) Information	10
Federal Withholding	11
FICA/Medicare	11
Child Support	11
Levies	11
Optional Payroll Deductions	12
Direct Deposit	12
Paperless Pay Stubs	12
Stipends	12
Academic/UIL Stipend Expectations	13
Authorized Academic and UIL Stipend Events	13
Leadership Stipends	16
Additional Compensation	16
Overtime	16
Extra-Duty/Supplemental Pay	16
Non-Exempt Employees	16
Exempt Employees	17
Errors on Direct Deposit/Paychecks	17
Absences	17
Leaves	17
Resignations	18
Jury Duty	18
Miscellaneous Information	18
Change of Address/Telephone Numbers	18
W-2 Forms	18
Frontline –Time and Attendance System	19
Payroll Processing for Classified (Hourly) Staff	19
Recording Time	19
Other Assignments	19
Other Requirements	19
Rounding Rule	20
Falsification or Tampering with Timekeeping Records	20

SECTION	PAGE
Clock Malfunction	20
Fair Labor Standards Act (FLSA)	20
Compensable Time	20
Benefit Time	21
Compensatory Time	21
Defining Overtime	21
Unauthorized Overtime	22
Meals and Breaks	22
Multiple Assignments	22
Volunteers	22
Extracurricular Assignments	23
Extra Duty Assignments	23
Occasional and Sporadic Work	23
Travel	24
Travel via Signature Card	24
Employee Travel	24
Budget Codes	24
Employee Travel Approval	24
Lodging	25
Lodging (Federal Funds)	25
Hotel Payments	25
Airbnb vs. Hotel	26
Hotel Cancellations	26
Transportation	26
Personal Vehicles	26
In-District Mileage	26
Car Rental	27
Car Rental - Reservation Procedures	27
Airfare	28
Employee Meal Expenses	28
Tips and Gratuities	28
Special Circumstances	28
Board of Trustees Travel	29
Multiple Travelers	29
Non-Employee Travel	29
Other Expenses	30
Airline Baggage Fees	30
Internet, Phone and Fax Charges	30

SECTION	PAGE
Postage, Supplies and Copy Services	30
Parking and Toll Expenses	30
Student Travel (In-District)	30
Student Lodging	30
Student Meal Expenses	31
Student Transportation	31
Student Travel (Above District)	32
Student Meal Rates	32
Transportation	32
Travel Beyond the State	32
Purchasing	33
Purchasing and Payments	33
Purchasing Ethics	33
SB 12 and Diversity, Equity, and Inclusion (DEI) Compliance	33
Conflict of Interest (Vendors/Employees)	34
Centralized Purchasing and Vendor Relations	34
Approved Vendors	35
Vendor Selection Criteria	35
Requisition Processing	35
Requisitions	36
Requisitions Routing and Approval	36
Purchase Orders	36
Blanket Purchase Orders	37
Purchase Order Modifications and Cancellations	37
Invoice Overages	38
Unauthorized and “After the Fact” Purchases	38
Employee Reimbursements	38
Gifts, Gratuities and Tokens of Recognition	38
Purchasing Objectives and Methods	39
Purchasing Thresholds and Compliance	39
Local and State Fund Purchasing Procedures	40
Purchases from $0 to $9,999	40
Purchases from $10,000 to $99,999.99	40
Purchases of $100,000 or Greater	40
Due Diligence Letter Requirements	40
General Requirements	41
Federal and State Fund Purchasing Procedures	41
Micro-Purchases	41

SECTION	PAGE
Competitive Federal Purchases	41
Simplified Acquisition and Cost or Price Analysis	41
References and Resources	41
200-379 Federal Grant Procedures (Excluding TDA Grants)	42
Micro-Purchase Requirements	42
Simplified Acquisition Requirements	42
Formal Procurement Requirements	42
Non-CO-OP/Non-Approved Vendor Purchases	42
Purchases $0 to $9,999 – Single or Multiple Items	42
Purchases $10,000 to $99,999.99 – Single or Multiple Items	43
Purchases $100,000 & Greater – Commodity Code Items	43
Job Order Contracts (JOC) Purchasing Guidelines	43
Competitive Selection	43
Board Approval Requirement	43
Sole Source Purchases	43
Compliance with Texas Education Code (TEC) 44.031	44
Sole Source Letter Requirements	44
Submission & Approval	44
Accounts Payable	**45**
General Accounts Payable Guidelines	45
Invoice Submission	45
Supporting Documentation	45
Payroll & Extra Duty Pay	45
Vendor Setup Requirements	45
Accounts Payable Calendar	45
Emergency Checks	45
Check Register	45
District Credit Card Policy	46
Authorized Use	46
Purpose	46
Approved Credit Card Vendors	46
Procedures for Use	46
Accounts Payable Monitoring & Internal Controls	46
Lost & Voided Checks	46
Open Purchase Orders	47
Partial Shipments	47
Receiving Merchandise	47
Accounting	**48**

SECTION	PAGE
Basic Fund Code Composition	48
Fund Code	48
Function Code	49
Object Code	49
Sub object Codes for Local Use	49
Organization Code	49
Fiscal Year Code	49
Program Intent Code	49
Optional Codes 3 4 and 5	50
COCISD Specific Codes	50
Cash Handling	51
Cash Storage	51
Cash Receipts	51
Cash Handling	51
Activity Funds	52
Campus Activity Funds	52
Student Activity Funds	52
Control Procedures for Funds	52
Depositing and Cash Handling Procedures	52
Payments from Activity Funds	53
Fund Expenditure Guidelines	53
Campus Activity Funds or Department Activity Funds	54
Charitable Organizations	55
Carry Over Funds	55
State and Local Sales Taxes	56
Taxable Items	56
Tax-Exempt Items	56
Booster Clubs	57
Fundraising	58
Fundraising Activities Procedures	58
Number of Fundraisers	58
Crowdfunding	58
Requirements for Online Fundraising Campaigns	59
Prohibited Actions for Individuals Using Online Fundraising Sites	59
Donations	60
Gifts Grants and Donations under Texas Education Code 11.156	61
Endowments	61
Types of Endowments	61

SECTION	PAGE
General Provisions	61
Gift Card Purchases and Federal Funds	62
Raffles	62
Raffle Requirements for Qualified Organizations	63
Disposition of Equipment	64
Federal Equipment Disposition	64
Unit Cost Less Than $5,000	64
Unit Cost of $5,000 or More	64
Appendix	65
A1 Employee Travel Request Form	66
A2 Student Travel Request Form	67
A3 Texas Sales and Use Tax Exemption Certification	68
A4 Texas Hotel Occupancy Tax Exemption Certificate	69
A5 Conflict of Interest Questionnaire	70
A6 IRS Form W9	71
A7 Application for Student Activity Sales	72

Payroll

COCISD teachers, professional and administrative employees, instructional aides, clerical/technical staff, and auxiliary employees are paid on a monthly basis. If a regularly scheduled pay date falls on a Saturday, Sunday, holiday, or designated day off, the pay date will be moved to the prior business day. The District does not provide monetary advances. Supplemental pay is issued based on dates worked and follows the annual payroll schedule.

All employees are paid over 12 months, regardless of the length of their work calendar, to provide stable and consistent income. Beginning with the first pay period of their assigned calendar, employees will receive their salary in equal monthly payments.

The current pay schedule and payroll cut-off dates are available on the District website.

Payroll and Time Off Information

Report payroll errors to Payroll promptly. Payroll will review the issue, determine the correction due, and communicate the payment date. Corrections must meet applicable wage-payment requirements; urgent underpayments must be escalated to the Payroll Office and Chief Financial Officer rather than automatically deferred to the next regular payroll.

This schedule is not used to determine your annualized salary.

All employees will be paid on payday for supplemental, extra and overtime work performed in accordance with the schedule.

Time off is posted to Absence Management in accordance with this schedule for employees that use Frontline.

Required Payroll Deductions

Teacher Retirement System of Texas (TRS) Information

Full-time employees of the District do not contribute to Social Security. Instead, they participate in the Teacher Retirement System of Texas (TRS), a state, local, and member-funded program.

Employee Contribution: For fiscal year 2026–2027, employees contribute 8.25% of TRS-eligible compensation on a pre-tax basis.

State Contribution: For fiscal year 2026–2027, the state contribution rate is 8.25% of TRS-eligible compensation.

TRS-CARE Contribution: Each employee contributes 0.65% of gross pay toward the TRS-CARE health insurance program.

TRS service credit is measured by the TRS school year, September 1 through August 31. Only one year of service credit may be earned for that period. Eligibility depends on the employee's TRS-covered work schedule:

For a standard five-day workweek, work or paid leave for at least 90 days during the TRS school year generally earns one year of service credit. Nonstandard workweeks use TRS's separate monthly day-count rules.

The full-fall-semester exception applies in the final year before retirement, with no unpaid leave and subject to TRS approval; it is not a general alternative for every employee. Payroll and TRS should confirm the applicable rule. Source: https://trs.texas.gov/employers/resources/reporting-tips/calculating-years-service-trs

Federal Withholding

All District employees must have a federal Form W-4 on file. Federal income tax withholding is based on the filing status and other information provided on the applicable Form W-4.

- The current IRS Form W-4 uses filing status, multiple-job information, credits, deductions, and other adjustments; it does not use withholding allowances.
- COCISD is not required to verify the accuracy of an employee's W-4; however, the Payroll Office cannot knowingly accept an invalid form. A form is considered invalid if it is altered (e.g., sections crossed out or additional information added) or if the employee indicates it contains false information. The Payroll Office will request a new form if there is reason to believe a W-4 is invalid.
- If an employee required to furnish a Form W-4 does not submit a valid form, Payroll will apply the default withholding rules in IRS Publication 15. For a new employee, this generally means single or married filing separately with no entries in Steps 2, 3, or 4. A previously valid form remains in effect when applicable.

Employees wishing to change their withholding status can download a W-4 form from the District website or the IRS website http://www.irs.gov/pub/irs-pdf/fw4.pdf. A completed and signed form must be submitted to the Payroll Office at least 7 working days prior to the next scheduled pay date to ensure changes are reflected in the next payroll.

FICA/Medicare

Medicare-covered wages are subject to the 1.45% employee Medicare tax. Employees hired after March 31, 1986, generally have mandatory Medicare coverage, subject to applicable exceptions. Payroll determines coverage under IRS rules. An additional 0.9% must be withheld on Medicare wages paid by the District above $200,000 in a calendar year, beginning with the pay period in which that threshold is exceeded, regardless of the employee's filing status. The additional tax has no employer match.

Employees who are not eligible to participate in the Teacher Retirement System (TRS), including but not limited to part-time employees working fewer than 20 hours per week and substitute employees, are required to participate in the District's Social Security Alternative Plan established pursuant to Section 457 of the Internal Revenue Code. These employees contribute 7.5 percent of gross wages on a pre-tax basis to an individual deferred compensation account.

Funds contributed to the Section 457 Plan are held in trust by the District and the plan administrator on behalf of participating employees. Distributions are subject to federal restrictions, as the plan is intended to function as an alternative to Social Security coverage. This arrangement is designed to ensure compliance with applicable Internal Revenue Service regulations and Texas Education Agency (TEA) financial accountability standards.

Child Support

Child support wage withholdings are processed by Payroll only upon receipt of a valid court order or official notice of withholding issued by a county child support office, the Child Support Services Division of the Office of the Attorney General, or a court of competent jurisdiction.

It is the employee's responsibility to notify the appropriate state child support office of any change in employment status. Payroll processes withholdings in accordance with the terms of the order and applicable state and federal regulations.

Levies

Tax levies issued by the Internal Revenue Service (IRS) and payment or garnishment orders issued by a Guaranteed Student Loan Fund or other authorized agency for the repayment of student loans are processed by Payroll upon receipt of a valid jurisdictional order.

Such withholdings constitute mandatory employee deductions and are implemented in accordance with the terms of the order and applicable federal and state laws once properly received by COCISD. Payroll remits withheld amounts within required statutory timeframes and maintains documentation in accordance with District procedures and the Financial Accountability System Resource Guide (FASRG).

Optional Payroll Deductions

COCISD offers employees the opportunity to participate in a variety of optional payroll deductions, subject to eligibility requirements and applicable federal and state regulations. All optional deductions must be authorized in writing by the employee and approved in accordance with District procedures prior to implementation.

Examples of optional payroll deductions include, but are not limited to, the following:

- 403(b) Tax-Sheltered Annuities – Available to all eligible employees through investment providers approved by the District's third-party administrator.
- Insurance Coverages – Including health, vision, dental, cancer, supplemental life, short-term disability, and other approved health-related plans.
- Professional Organization Dues – Authorized deductions for eligible professional memberships.
- Education Foundation Contributions – Voluntary employee contributions to the District's Education Foundation.

Direct Deposit

To conserve District funds and improve operational efficiency, the District utilizes electronic funds transfer (Direct Deposit) as the standard method of payroll disbursement. Payroll payments are made via direct deposit for all employees, including substitute and student workers.

Direct deposit may be made to any bank, savings, or brokerage account within the United States Federal Reserve banking system, provided a valid account number and ABA routing number are supplied. Employees must complete the required authorization form, which is available through the Human Resources Department or Payroll Department. An employee wishing to make changes to their direct deposit must do so in person to the Payroll office, all employees are require to show their identification.

Employees must verify receipt of payroll deposits on the scheduled pay date and report missing or rejected deposits promptly to Payroll and their financial institution. Payroll will investigate, coordinate the recovery of rejected funds, and arrange any replacement payment consistent with applicable wage-payment requirements. Bank return processing may take up to five business days; this estimate does not automatically postpone the District's payment obligations. Urgent unpaid-wage issues must be escalated to the Chief Financial Officer.

Paperless Pay Stubs

The District does not distribute paper pay stubs following payroll processing. Instead, all employee pay stubs are made available electronically through Employee Access, which is accessible via the District's website under the "Staff" link.

Employees may view, download, and print pay stubs at any time.

Stipends

Exempt employees who perform additional duties beyond their regular assignment or who work additional days beyond their contract period are compensated through the assignment of a stipend. Stipends shall not be assigned to hourly employees, with the exception of Special Services stipends approved for certain instructional aides.

The campus principal is responsible for designating employees assigned to perform stipend-eligible duties prior to the beginning of the school year, generally by August 23. All stipend designations must be submitted to the Business Office for approval and processing in order for the employee to receive payment.

Most stipends are paid in equal monthly installments over the course of the school year. Certain stipends, including those for Mentors, University Interscholastic League (UIL), and academic event activities, are paid at the end of the semester in which the assigned duties are completed.

The stipend amounts for each additional duty assignment are established in the Board-approved Compensation Plan and Job Classifications document. Academic and UIL stipends are contingent upon the fulfillment of specific expectations associated with the activity. Eligible activities and required expectations are outlined below.

Academic/UIL Stipend Expectations

The following expectations must be fulfilled in order for the sponsor of the event to qualify for the payment of a stipend.

Elementary & Middle School	High School
Students compete in at least one campus-level competition.	Students compete in at least three (3) invitational tournaments.
Students compete in a COCISD-sponsored tournament.	Students compete in the UIL District tournament.
Students compete in at least one invitational tournament or event with participants from outside COCISD.	Qualifying students compete in the UIL Regional tournament.
Students compete in the final COCISD "District" tournament.	Qualifying students compete in the UIL State tournament
Develop and encourage participation of the maximum number of teams allowed in each eligible event for each tournament.	Develop and encourage participation of the maximum number of teams allowed in each eligible event for each tournament.

Authorized Academic and UIL Stipend Events

- Stipends are paid only for the events listed below.
- One stipend is allocated per event covering all grade levels specified.
- If an employee sponsors more than one event, the first event is paid at the primary stipend rate; additional events are paid at the secondary rate listed in the Board-approved Compensation Plan.

Elementary & Middle School UIL Event	Elementary & Middle School Academic Comp	High School UIL Event	High School Academic Comp
Art 4-5	Math Pentathlon 2-3	Spelling & Vocabulary 9-12	VASE 9-12
Music Memory 3-5	Math Pentathlon 4-5	Ready Writing 9-12	Mock Trial 9-12
Spelling 3-5	Robotics 3-5	Journalism 9-12	Robotics 9-12 Solar Car (2 stipends)
Creative Writing 2	Destination Imagination	Feature Writing, Headline Writing, Editorial Writing, News Writing 9-12	Robotics 9-12 F1
Ready Writing 3-5	Future Problem Solvers	Poetry Interpretation 9-12	Robotics 9-12 UIL BEST
Oral Reading 4-5	Science Fair Coordinator	Prose Interpretation 9-12	Robotics 9-12 First Robotics
Chess Puzzle 2-5	–	Literacy Criticism 9-12	DECA 9-12 (2 stipends)
Story Telling 2-3	–	UIL Congress 9-12	Skills USA 9-12
Maps, Graphs, Charts 5	–	Social Studies 9-12	Science Fair Coordinator
Social Studies 5	–	Current Issues & Events 9-12	HOSA – Future Health Professionals 9-12
Number Sense 4-5	–	Number Sense 9-12	Youth and Government 9-12
–	–	Mathematics 9-12	Floral Design 9-12
–	–	Calculator Applications 9-12	–
–	–	Science 9-12	–
–	–	Accounting 9-12	–
–	–	Computer Applications 9-12	–

Elementary & Middle School UIL Event	Elementary & Middle School Academic Comp	High School UIL Event	High School Academic Comp
–	–	Computer Science 9-12	–
Art 6-8	Junior VASE	–	–
Music Memory 6	Geography Bee	–	–
Spelling 6-8	Robotics 6-8	–	–
Ready Writing 6-8	Future Problem Solvers	–	–
Editorial Writing 7-8	Science Fair Coordinator	–	–
Oral Reading 6-8	Math Pentathlon	–	–
Chess Puzzle 6-8	–	–	–
Impromptu Speaking 7-8	–	–	–
Modern Oratory 7-8	Maps, Graphs, Charts 6-8	–	–
Social Studies 6-8	–	–	–
Number Sense 6-8	–	–	–
Mathematics 6-8	–	–	–
Calculator Applications 6-8	–	–	–
Science 6-8	–	–	–

Leadership Stipends

Leadership stipends are distributed at the discretion of the campus principal and HR per the Board-approved Compensation Plan and Job Classifications document. They are intended to compensate employees for additional leadership duties associated with serving as grade-level or department-level chairs.

Additional Compensation

Overtime

Overtime applies only to nonexempt employees, including employees in clerical/technical and aide positions, in accordance with the Fair Labor Standards Act (FLSA). If an employee anticipates working more than forty (40) hours in a workweek, the supervisor must grant prior approval for overtime.

Supervisors must approve overtime in advance and review and approve all time worked in Frontline. The former Eduphoria Request for Approval of Overtime form is no longer required. All hours worked must be recorded and compensated, including hours worked without prior approval.

Supervisors are expected to monitor employee work hours and address overtime concerns with employees when overtime is worked without prior authorization.

Extra-Duty/Supplemental Pay

From time to time, an employee or substitute employee may perform duties or complete a project outside of their regular job assignment. In such cases, the employee's supervisor must submit a Request for Approval of Supplemental Pay through Frontline to the Business Office prior to the start of the work.

Submission and approval of the supplemental pay request serve as notification to the Business Office that additional duties are being assigned and confirms that the supervisor and employee have agreed upon the rate of pay. All supplemental pay rates are subject to review and approval by the Business Office to ensure compliance with District procedures, the Board-approved Compensation Plan, and applicable wage and hour regulations.

Non-Exempt Employees

When non-exempt employees perform duties outside of their regular assignment, they are required to accurately record all actual hours worked. Compensation is based on a predetermined hourly rate for the specific duties performed, as defined in the Board-approved Compensation Plan and Job Classifications document.

If non-exempt employees perform duties that are similar to their regular assignment, compensation will be paid at the employee's regular hourly rate for all hours worked up to forty (40) hours in the standard workweek and at one and one-half (1.5) times the employee's regular rate for all hours worked in excess of forty (40) hours, in accordance with the Fair Labor Standards Act (FLSA).

Non-exempt employees are not permitted to volunteer to perform duties that are the same as or similar to their regular job assignment (for example, a teacher aide assisting with a reading group after school). Any additional duties performed must be compensated.

Examples of work that typically fall outside a non-exempt employee's regular assignment include, but are not limited to: Kids Club, Project Graduation, translation services, campus monitoring, and assistance with extracurricular programs.

Athletic-event assignments require advance approval. Hours worked by non-exempt employees must be included in overtime calculations unless Payroll/HR determines that a specific legal exception applies. The occasional-or-sporadic exception under 29 CFR 553.30 requires freely chosen, infrequent or irregular work in a different general occupational category. A different schedule, task rate, or job title alone does not establish the exception.

Exempt Employees

Exempt employees who perform duties outside of their regular assignment must complete such duties outside of their normal work schedule and accurately record hours worked in the Frontline system or submit an approved Supplemental Pay form in order to be compensated. Compensation is based on predetermined rates as defined in the Board-approved Compensation Plan and Job Classifications document.

All requests for supplemental pay must align with the Compensation Plan. Supplemental pay requests submitted with rates outside of the approved Compensation Plan will not be processed and will be returned to the originating campus or department for correction.

Exempt employees performing duties such as detention supervision, Saturday school, Advanced Placement (AP) testing, summer school, or other assignments for which a stipend has been established will be compensated at the rates approved in the Compensation Plan and Job Classifications document. Hours worked for such assignments must be submitted through the Frontline system in accordance with District procedures.

Errors on Direct Deposit/Paychecks

If an employee believes that he or she has not received proper payment for services rendered, the employee should contact the Payroll Office for review and resolution.

Employees should not contact the Payroll Office based solely on the net pay amount displayed on their financial institution's website or mobile application. Employees are required to first review their official pay stub, which reflects gross pay, deductions, and net pay.

Employees should review the applicable pay stub before submitting a payroll inquiry when it is available. If the stub is missing or inaccessible, contact Payroll for assistance and provide the pay date, assignment, hours, and other available details. Lack of access to a pay stub does not prevent reporting or investigation of a payroll error.

Absences

Leaves

When an employee is absent from duty for five (5) or more consecutive workdays due to personal or family illness, the employee is required to provide a physician's statement documenting the medical necessity of the absence.

Both the Payroll Department and the Human Resources Department must be notified when an employee is off duty for five (5) or more consecutive workdays. Prior to returning to work, the employee must submit a physician's release to the Human Resources Department indicating the employee is able to resume work duties.

If an employee reports to work without a required physician's release, the supervisor must immediately contact the Human Resources Department for guidance.

Resignations

When an employee resigns from the District, both the Human Resources Department and the Payroll Department must be notified immediately. Final payroll calculations, if applicable, will not be completed until written notice of resignation is submitted to the Human Resources Department and forwarded to the Payroll Department.

Employees who are paid on a monthly pay schedule and who separate from COCISD prior to completing their calendar-year assignment will receive a final paycheck in the month following the effective date of resignation, in accordance with District payroll procedures.

Employees separating from the District will receive their final paycheck using their current method of pay, which in most cases is direct deposit. Employees who wish to receive a paper check must contact the Payroll Office immediately upon resignation to make the appropriate arrangements.

Questions regarding continuation of insurance benefits under the Consolidated Omnibus Budget Reconciliation Act (COBRA) should be directed to the Human Resources Department.

Jury Duty

All employees who are summoned for federal or state jury duty may be absent from work without loss of pay, subject to verification of actual days served. Employees are required to provide an official jury certificate or other court-issued documentation confirming jury service.

If appropriate verification is not submitted, the employee will be required to use available leave for the absence.

Additional information regarding attendance, leaves, and absences related to jury duty is available in the Employee Handbook, which is accessible on the District's website.

Miscellaneous Information

Change of Address/Telephone Numbers

It is important that District records contain current and accurate contact information for all employees at all times. Employees are responsible for promptly notifying the District of any changes to their address or telephone number.

Employees may submit a Change of Address form to the Human Resources Department to report updates. Address and contact information may also be updated by employees at any time through Ascender Employee Access.

Maintaining current contact information supports accurate payroll processing, benefits administration, and compliance with District recordkeeping requirements.

W-2 Forms

Paper copies of W-2 forms are issued no later than January 31 each year to all current and former employees who received any compensation from the District during the preceding calendar year through payroll.

W-2 forms are also available electronically. Employees may log in to the Employee Portal to review and print their W-2 forms at any time.

Frontline–Time and Attendance System

Payroll Processing for Classified (Hourly) Staff

Non-exempt (hourly) employees are compensated based on actual hours worked, as recorded in the Frontline System. Hourly employees are required to use a desktop computer, depending on the method assigned, to accurately record time worked. The time clocked in and out via the assigned method serves as the official record of hours worked.

Employees are responsible for submitting any corrections, missed punches, or leave time through Frontline.

Once the timesheet has been completed, the employee must submit it for approval. Timesheets for the prior week must be submitted by each Monday. Supervisors at the employee's campus or department are responsible for reviewing and approving submitted timesheets.

Timesheets that are not approved will be denied and returned to the employee for correction.

Recording Time

Employees must accurately record all hours worked in the Frontline system. Typically, each campus is equipped with two biometric clocks, located in the mail room and the cafeteria.

Clerical staff and other designated employees may also clock in and out using a computer authorized as an official timekeeping device.

All recorded time serves as the official record for payroll processing and must be accurate and complete.

Other Assignments

Non-exempt employees performing duties outside of their regular assignment are required to record all actual hours worked. Time for these other assignments must continue to be recorded in the Frontline system.

Employees must record in/out times for other assignments using the same process as regular hours. When working dual assignments, the employee must clock out from the ending assignment and clock in to the new assignment, selecting the appropriate job code.

Overtime and other additional assignments must be pre-approved by the employee's supervisor. Supervisors must review and approve all hours worked through Frontline; the discontinued Eduphoria overtime form is not required. Employees must record all work time even when prior approval was not obtained.

Other Requirements

All hourly employees are provided at least a thirty (30) minute lunch break each workday. The specific time for lunch is set by each campus or department.

The Frontline system will not automatically deduct lunch breaks based on the employee's schedule. Employees must manually clock out at the beginning of their lunch break and clock in at the end of their break, as the system does not allocate lunch breaks automatically.

The District requires a duty-free lunch period of at least 30 minutes. Federal law does not generally require a lunch break. For a meal period to be unpaid, the employee must be completely relieved of duties; federal rules ordinarily contemplate 30 minutes, with limited exceptions. See 29 CFR 785.19.

Any work performed during lunch must be recorded and paid. A lunch deduction may be taken only for a qualifying duty-free meal period. Employees must report interrupted or missed lunches to their supervisor; lack of prior approval does not permit unpaid work.

Rounding Rule

The Frontline timekeeping system calculates actual time worked each day and applies a rounding rule at the end of the workweek. Time worked is rounded to the nearest fifteen (15) minutes for payroll calculation purposes.

Falsification or Tampering with Timekeeping Records

Employees must personally record all hours worked and are strictly prohibited from allowing others to clock in or out on their behalf, a practice commonly referred to as "buddy punching." Any attempt to tamper with Frontline timekeeping clocks or manipulate time records is considered a serious violation of District policy. Such actions may result in disciplinary measures, up to and including termination of employment. Supervisors are responsible for monitoring timekeeping compliance, and all employees must adhere to these requirements to ensure accurate payroll processing.

Clock Malfunction

If an employee is unable to clock in or out due to a malfunctioning time clock, it is the employee's responsibility to immediately notify the department timekeeper. The employee must then make

arrangements to manually enter the correct clock in and/or clock out times on their timesheet through the Frontline time keeping system.

Fair Labor Standards Act (FLSA)

The Fair Labor Standards Act (FLSA), established in 1938, sets standards for minimum wage and overtime pay. Employees covered by the FLSA must receive at least the federal or state minimum wage for each hour worked.

Typically, clerical/technical and manual trades job classifications are considered non-exempt employees, while teachers, librarians, counselors, nurses, and administrative/professional job classifications are considered exempt employees.

Employees may be compensated on an hourly, salary, piecework, or commission basis; however, pay must meet or exceed the minimum wage regardless of the payment method.

The FLSA differentiates between employees eligible for overtime and those exempt from overtime pay. Non-exempt employees must be compensated at one and one-half times their regular rate for all hours worked over forty (40) hours in a workweek. A workweek is defined as a seven-consecutive-day period, beginning at 12:00 a.m. Sunday and ending at 11:59 p.m. Saturday for COCISD.

Compensatory time may be used in lieu of overtime pay in accordance with District policy and applicable law.

Compensable Time

Under the Fair Labor Standards Act (FLSA), “employ” is defined as “to suffer or permit to work.” Employees must be compensated for all time that is controlled by and primarily for the benefit of the employer, even if the employee is not actively engaged in a specific task.

Examples of activities that must be counted as compensable time include, but are not limited to:

- Waiting time required by the job, such as for bus drivers
- Rest periods of short duration (20 minutes or less)
- Training time required by the employer
- Preparatory and cleanup time

This list is not exhaustive. The key determining factor is whether the time is controlled or required by the employer and occurs primarily for the employer’s benefit. Consequently, any work performed by an employee—whether authorized or not—is considered compensable time and must be recorded and compensated in accordance with FLSA, the Financial Accountability System Resource Guide (FASRG), and District payroll procedures.

Benefit Time

COCISD provides certain nonworking time as a benefit to employees, such as paid sick leave or personal leave. For Fair Labor Standards Act (FLSA) purposes, this time is considered non-compensable and is not included when determining hours worked for overtime calculations.

Examples of non-compensable time include, but are not limited to:

- Meal periods of 30 minutes or longer during which the employee is completely relieved of all duties
- Jury duty
- Paid sick leave
- Paid personal leave time

Compensatory Time

Public sector employers may award compensatory (comp) time in lieu of pay for additional hours worked. The District must document the number of compensatory hours earned and used by each employee each workweek.

Compensatory time earned must be used within a reasonable timeframe according to a schedule mutually agreed upon by the employee and the supervisor.

All non-exempt employees working in office or clerical settings will accrue comp time in lieu of overtime pay. The use of comp time must be pre-approved by the employee's supervisor, similar to other leave requests. Comp time must be used prior to utilizing other available leave balances and may be accumulated up to a maximum of 40 hours per school year. Any overtime earned beyond 40 hours will be paid at one and one-half times the employee's regular rate. Compensatory time in lieu of cash overtime requires an applicable agreement or understanding before the work is performed and accrues at 1.5 hours for each overtime hour. Without a qualifying agreement, overtime must be paid. See 29 CFR 553.21.

All comp time balances remaining at the end of the District's fiscal year (August 31) will be paid out at the required rate of pay. Compensatory time paid at the end of the fiscal year is not considered TRS-eligible compensation.

Defining Overtime

Overtime is defined as any hours worked by a non-exempt employee that exceed forty (40) hours in a single workweek. Paid leave, such as sick leave or personal leave, is not considered hours worked for the purposes of calculating overtime, even though the employee receives pay for those hours.

Each workweek is treated independently for determining overtime and calculating overtime pay or compensatory time entitlements. Workweeks may not be combined or averaged to determine overtime during a pay period.

Unauthorized Overtime

Whether an employee is asked to perform work is irrelevant under the FLSA. If the employer receives the benefit of such work, the time must be counted as compensable.

Management must instruct employees not to work unauthorized hours (overtime) and must take appropriate disciplinary action if employees perform work outside of approved hours.

Refusing to pay for unauthorized overtime is not permitted.

Meals and Breaks

The Fair Labor Standards Act (FLSA) does not require employers to provide meal or rest breaks.

Meal periods of 30 minutes or longer are not considered time worked if the employee is completely relieved from all duties. Being "completely relieved of duty" means the employee performs no active or inactive work during the meal period. Activities such as supervising students or answering phones during lunch are considered work and must be recorded and paid.

Short rest periods or coffee breaks, typically 5 to 20 minutes in duration, are considered compensable time and must be counted as hours worked.

Multiple Assignments

In school districts, it is common for an employee to hold two different positions, such as a custodian who also drives a bus, or an instructional aide who also monitors buses. When both positions are non-exempt,

all hours worked across both jobs must be combined and compensated at the blended rate to comply with the overtime provisions of the Fair Labor Standards Act (FLSA).

HR must evaluate the employee's combined duties and all applicable FLSA exemption requirements, including any applicable salary tests. Exempt status is not determined by a universal rule that more than 50% of time is spent in one position. Obtain an HR classification determination before assigning mixed exempt and non-exempt duties.

Volunteers

Volunteers are generally not considered employees of the District. However, an employee may volunteer if the services provided are not similar to the work performed in their regular job. For example, a secretary volunteering to serve food at a sporting event is not subject to FLSA provisions, whereas a food service worker performing the same activity would be engaged in similar work and must be accounted for and compensated.

Cautions to observe:

- Employees may volunteer for another public agency, or for their own District when the services are not the same type as their paid duties and all public-agency volunteer requirements are met. Another campus within COCISD is part of the same employer; changing campuses does not by itself establish eligibility. See 29 CFR 553.103.
- An employee may volunteer for a parent-teacher organization if it is a private, nonprofit organization and not part of the employing District.
- An employee's participation as a parent does not create an unrestricted exemption from wage-and-hour requirements. HR must review the duties and circumstances before treating services involving the employee's child as unpaid volunteer work.

In all cases, participation as a volunteer must be entirely voluntary, with no coercion or pressure from the District.

Extracurricular Assignments

For non-exempt employees performing extracurricular work, there is a direct connection between time worked and compensation owed. Extracurricular assignments are subject to the same recordkeeping and pay provisions as the employee's primary job, including accurate recording of hours and compliance with overtime rules.

Due to compliance, monitoring, administrative, and other associated costs, it is recommended that extracurricular duties not be assigned to non-exempt employees.

Extra Duty Assignments

For exempt employees, the timing of extra-duty work is not a concern when stipends are paid. However, for non-exempt employees, time worked is critical. The District must ensure that non-exempt employees are compensated at no less than minimum wage plus time and a half for all overtime hours, based on the weighted average for all jobs performed.

If a stipend is paid to a non-exempt employee without consideration of hours worked, there is a high risk that the stipend may be insufficient for FLSA compliance. Due to compliance, monitoring, administrative, and other associated costs, non-exempt employees should not be assigned extra-duty tasks.

Before any agreements are made between supervisors and non-exempt employees for extra-duty assignments, pre-approval of the work and the rate of pay must be obtained from the Chief Financial Officer.

Occasional and Sporadic Work

Non-exempt employees may, at their discretion and without coercion, work occasionally or sporadically on a part-time basis for the District in a different capacity from their regular employment. The U.S. Department of Labor defines "occasional and sporadic" as infrequent, irregular, or occurring in scattered instances.

Hours worked in a different job do not need to be combined with hours from the employee's regular job to determine overtime pay for the workweek. For special events (e.g., a custodian taking tickets at football games), the employee may be paid at the rate established by the District, provided the rate meets or exceeds the current minimum wage.

This policy applies only when the work is in a different capacity from the employee's regular District job.

Travel

Employees authorized to travel on behalf of the District for business or educational purposes shall be reimbursed for reasonable and necessary travel expenses incurred in the performance of District business, in accordance with District-established rates and applicable law.

All travel expenditures must be made with due regard for economy and efficiency. Employees are expected to use the most economical and practical transportation, lodging, and related services consistent with the needs of the travel assignment.

Both employees and supervisors responsible for approving travel are accountable for compliance with this policy and all related administrative procedures. Any exception to these requirements must be requested in writing and approved in advance by the Superintendent or the Superintendent's designee.

Travel via Signature Card

To promote efficiency and cost-effective payment of approved travel-related expenses, the District has implemented a purchasing card program known as the Signature Card. Eligible employees may be issued a Signature Card for preauthorized travel expenditures in accordance with District procedures.

Use of the Signature Card is subject to all applicable District purchasing, accounting, and audit requirements.

Employee Travel

Budget Codes

When entering requisitions for food, use the following four-digit object codes, which occupy positions 6 through 9 of the full account code, as applicable:

- Student Travel/Food: 6412
- Employee Travel/Food: 6411
- Non-Employee Travel/Food: 6419
- Event or Meals at School/Other Circumstances: 6499

Note: Supply line object codes (6399) are not intended for the purchase of meals.

There may be circumstances where a requisition does not fit neatly into one of the above object codes. In such cases, please contact the Business Office for review and assistance.

Additionally, it is District policy and Business Office procedure that a purchase order (PO) must be issued prior to placing any orders. No orders should be made without an approved PO to ensure proper accounting, compliance with TEA Financial Accountability Standards, and adherence to District purchasing procedures.

Employee Travel Approval

When an employee becomes aware of the need to travel, an Employee Travel Approval Form shall be submitted through Frontline in accordance with District procedures (see Appendix).

The form shall be used to:

- Obtain prior approval for travel before any expenses are incurred; and
- Submit a requisition after travel completion to request reimbursement for eligible travel expenses, including, but not limited to, parking, mileage, and meals.

Lodging

The District shall pay the cost of overnight lodging for the approved travel at the conference or event host hotel(s) or, when necessary, at an alternate hotel. Lodging shall be reserved at the most economical available rate and without additional amenities.

Hotel lodging rates shall not exceed the maximum allowable rates established under federal travel regulations issued by the U.S. General Services Administration (GSA) and can be found at GSA Travel Per Diems.

Reservations made through third-party travel sites (e.g., Expedia, Priceline, Travelocity) are NOT permitted. Reservations shall be made directly with the host hotel or an alternate hotel recommended by conference or event.

Incidental charges, including but not limited to in-room movies, gratuities and laundry services are the responsibility of the employee. Valet parking expenses shall be reimbursed only when required by the hotel and no self-parking option is available.

Lodging (Federal Funds)

When lodging expenses are charged to federal grant funds, employees shall comply with the Federal Domestic Maximum Per Diem Rates for both in-state and out-of-state travel and shall submit original, itemized receipts to support reimbursement.

- For locations not specifically listed, the applicable county rate shall be used.
- If neither the city nor the county is listed, the lodging ceiling is the GSA standard CONUS lodging rate applicable to the location and travel dates, plus allowable lodging taxes, subject to any lower District or grant limit. Reimbursement is limited to actual eligible cost. Check the applicable rate when making reservations, including travel that crosses October 1.

Federal per diem rates are available from the U.S. General Services Administration (GSA).

District control: Signature Cards shall not be issued for travel expenses charged to federal grant funds. This payment-method restriction is a District requirement; all expenses must also meet the applicable grant conditions.

Hotel Payments

Employees shall complete and submit an Employee Travel Approval Form through Frontline in accordance with District procedures (see Appendix) and obtain required approval prior to travel.

The employee is responsible for making lodging reservations and attaching a copy of the hotel confirmation to the Employee Travel Approval Form.

The confirmation must include:

- Check-in and check-out dates
- Nightly room rate
- Total number of nights

The employee or the employee's designee shall submit a requisition payable to U.S. Bank for the approved hotel amount. Upon issuance of a purchase order, the employee may obtain the Signature Card no later than the business day prior to departure.

For travel within Texas, a Hotel Occupancy Tax Exemption Certificate (see Appendix) shall accompany payment to the hotel to exempt the District from Texas state hotel occupancy tax. The certificate will be provided to the employee at the time the Signature Card is issued and must be presented to the hotel at check-in. State hotel taxes paid in states other than Texas are eligible for reimbursement.

Upon checkout, the employee shall review the hotel folio to ensure Texas state hotel occupancy tax was not charged to the Signature Card. The District shall NOT reimburse Texas state hotel occupancy tax. However, reimbursable charges include applicable county, municipal, and tourism-related hotel occupancy taxes.

Reimbursement for lodging expenses requires submission of a paid, itemized hotel folio. If an itemized folio is not provided at checkout, the employee is responsible for requesting one from the hotel.

Airbnb vs. Hotel

To ensure compliance with the most restrictive reimbursement requirements applicable to all funding sources, the District prohibits the use of short-term rental platforms, including but not limited to Airbnb, for lodging accommodations. Such platforms may not consistently provide the itemized documentation required to substantiate travel expenses, which may result in the disallowance of otherwise eligible costs. Additionally, short-term rental properties may present safety and security concerns when compared to hotels, which typically offer controlled access, on-site security measures, and established safety protocols. The District has determined that the risks associated with short-term rental accommodations outweigh any potential cost savings.

Hotel Cancellations

Employees are responsible for notifying the hotel of cancellations prior to the hotel's specified deadline to avoid cancellation fees. If the hotel is not notified on time, the employee may be responsible for any fees assessed.

If a trip is canceled due to District actions, the employee will not be held responsible for cancellation fees. In such cases, a written explanation from the employee's direct supervisor is required.

Lodging expenses for hotel stays extended beyond the time reasonably necessary to accomplish the purpose of the trip, or for periods when the employee is on leave during travel, will not be reimbursed.

Transportation

Personal Vehicles

When traveling on District business, employees shall be reimbursed for the use of a personal vehicle at the federal or state mileage rate in effect at the time of travel for pre-approved, out-of-District mileage. As of July 1, 2026, the current mileage reimbursement rate is $0.76 per mile. The rate is subject to change in accordance with IRS and/or Texas Comptroller guidance.

Mileage reimbursement shall be calculated using the shortest practical route between points, whether from the employee's home or campus/department location. Personal mileage incurred that is not directly related to the business purpose of the trip is not eligible for reimbursement. Mileage shall be documented using an electronic mapping source (e.g., Google Maps or MapQuest) showing the total miles from the starting point to the destination.

For out-of-state travel, reimbursement shall be limited to the lesser of actual mileage or the cost of comparable airfare. A written airfare quote must be submitted with the Employee Travel Approval Form for comparison purposes. When multiple employees are attending the same meeting or event, carpooling is encouraged whenever feasible.

In-District Mileage

When traveling on District business within District boundaries, employees shall be reimbursed for the use of a personal vehicle at the rate in effect at the time of travel. As of July 1, 2026, the current in-District

mileage reimbursement rate is $0.76 per mile and is subject to adjustment in accordance with federal or state guidance. Pre-approval is not required for in-District travel.

Car Rental

Enterprise Rent-A-Car is the State-approved vendor for vehicle rentals. Drivers must be at least 25 years old. Under the State of Texas contract, the rental rate includes Loss/Damage Waiver (LDW) and liability coverage.

Employees may rent a midsize or smaller vehicle when approved in advance by the employee's supervisor through submission of the Employee Travel Approval Form. Vans may be requested for groups of more than four individuals.

When travel includes airfare, the preferred ground transportation method at the destination is an airport shuttle. Taxi service should only be used when airport shuttle service is unavailable. Tips related to transportation services are not reimbursable.

Car Rental - Reservation Procedures

- Submit a requisition for approval of the rental vehicle. The requisition must include:

Travel destination

Travel dates

- Once the Purchase Order has been approved, employees may contact Enterprise at 1-800-736-8227 or Enterprise Rent-A-Car to complete the reservation. [Reference]

Employees must provide the Purchase Order number. Failure to provide the Purchase Order number may result in the employee being personally responsible for payment at the time of pickup.

  - The name of the state entity by which they are employed; and
  - The State agency or Texas SmartBuy Member contract rate identifier number: 975-C1
  - Important: Rentals must be booked under the official State contract rate to ensure coverage under the contract provisions, including applicable insurance coverage.

A rental vehicle must be approved before the expense is incurred. If a Purchase Order cannot be secured, obtain written Business Office authorization for the payment method before booking. Submit the Employee Travel Reimbursement Form and itemized receipts after travel. This process does not authorize an after-the-fact purchase or guarantee reimbursement of an unapproved expense.

- Upon completion of the reservation, employees should:

Verify the rental rate;

Obtain a confirmation number; and

Present the confirmation number again at vehicle pickup along with the State contract information.

Employees must bring the following when picking up the rental vehicle:

Valid driver's license

School ID badge

Reservation confirmation number

Employees should also verify the accuracy of the rental invoice before leaving the rental office.

Reimbursement for rental vehicle expenses requires submission of an itemized receipt.

Employees are responsible for refueling the rental vehicle prior to return in order to avoid additional fuel charges assessed by the rental company.

For travel outside the local area, employees may make reservations online through Enterprise Rent-A-Car Online Reservations and print the reservation confirmation for their records. [Reference]

Airfare

Reimbursement for airfare shall be allowed under the following circumstances:

- Airfare is less expensive than the mileage reimbursement for equivalent travel; or
- Travel by personal or District vehicle is not feasible.

Employees traveling by commercial air carrier shall utilize the most cost-effective method and purchase the lowest available coach fares. Officials or employees shall not be reimbursed for any portion of airfare exceeding the cost of the lowest coach fare.

Additional optional costs selected by the employee, such as early boarding fees, shall not be reimbursed. When traveling with students, any early boarding fees shall be paid from student or campus activity funds.

Once airfare is approved, employees shall use a Signature Card to book the flight through the Business Office. If the trip is cancelled and the airfare is nonrefundable, the employee shall reimburse the District for the cost of the airfare.

When a travel agent is used to book airfare and a rental vehicle is required, the rental vehicle should be reserved at the same time as the flight.

Employee Meal Expenses

Reimbursement for meal expenses incurred while traveling on District business shall be allowed only under the conditions outlined below. Employees must submit original, itemized receipts to receive reimbursement.

- Meals included in registration fees shall not reduce the registration payment.
- Meals consumed during meetings within the District shall not be reimbursed.
- Meals shall not be reimbursed when overnight lodging is not required.
- Employees shall be reimbursed only for meals consumed within the scope of the travel destination. Meals incurred during any period beyond the time reasonably required to accomplish the purpose of the trip, or while the employee is on leave during the trip, shall not be reimbursed.

Tips and Gratuities

Tips, gratuities, and alcoholic beverages are not reimbursable.

Mandatory gratuities pre-printed on the original receipt for large parties or Signature Card meals involving student groups may be reimbursed.

Voluntary tips for student group meals using the Signature Card are reimbursable up to 15% and must remain within the total per diem amount.

The total reimbursable amount, including any mandatory or voluntary gratuity, must not exceed the District per diem.

Special Circumstances

Room service shall be reimbursed only for the actual cost of meals, supported by a detailed itemized receipt. Convenience fees, delivery fees, and mandatory gratuities associated with room service are not reimbursable.

Meal Per Diem
Effective September 1, 2026, the District meal per diem rates for travel within Texas are $46 per day, allocated as follows:

Meals are reimbursed based on the following:

	Breakfast	Lunch	Dinner	Total
Depart Prior to 8 a.m.	$7	$14	$25	$46
Depart 8:00 a.m. through 12:00 p.m.	-	$14	$25	$39
Depart After 12:00 p.m.	-	-	$25	$25
Return Prior to 11:30 a.m.	$7	-	-	$7
Return 11:30 a.m. through 6:30 p.m.	$7	$14	-	$21
Return After 6:30 p.m.	$7	$14	$25	$46

Board of Trustees Travel

Travel by Board members on behalf of the District shall be governed by COCISD policies BBG (Legal) and BBG (Local). Board members shall be reimbursed for reasonable expenses incurred in carrying out official Board business or while attending meetings, conventions, or other events as authorized representatives of the Board. Tips, gratuities, and alcoholic beverages shall not be reimbursed.

Board members shall be issued a Signature Card for lodging expenses. The card, along with the itemized hotel receipt, must be returned to the Business Office within 48 hours of completing travel. Reimbursement for other allowable expenses shall follow the same procedures established for employee travel.

Multiple Travelers

Employees must not claim duplicate mileage or other reimbursement for the same transportation expense. When employees share a vehicle, only the eligible vehicle owner or driver may claim the approved mileage. Each traveler may submit separate eligible lodging and meal expenses, subject to District limits and approval.

Employees who choose to drive their personal vehicle rather than carpool with other attendees shall not be reimbursed for mileage or vehicle expenses unless pre-approved by the employee's supervisor. The District encourages shared transportation to maximize cost efficiency.

Non-Employee Travel

The District shall not reimburse travel expenses for an employee's spouse or companion unless the individual is also a District employee and their attendance is required for official District business.

When a spouse or companion accompanies an employee and additional lodging is required, the cost of the additional room shall be the responsibility of the employee.

Travel expenses incurred by contractors or consultants shall be reimbursed only in accordance with the terms and conditions specified in their contracts or agreements with the District.

Other Expenses

Airline Baggage Fees

Employees shall be reimbursed for airline-checked baggage fees for one (1) bag per trip. Additional baggage fees may be reimbursed only if the employee is attending the conference as a speaker or presenter and the extra bag is required for transporting conference materials or supplies. Employees requesting reimbursement for additional baggage shall provide a written statement justifying the need. Original, itemized receipts are required for all baggage fee reimbursements.

Internet, Phone and Fax Charges

Employees shall be reimbursed for work-related internet, phone, or fax charges incurred while traveling on District business. Charges for internet usage shall be itemized on the hotel or service bill.

Reimbursement for phone or fax charges requires documentation that includes:

- The location from which the call or fax was made
- The person or entity contacted
- The business purpose of the communication

Personal calls, faxes, or internet usage shall NOT be reimbursed. Original, itemized receipts must be submitted to support all reimbursement requests.

Postage, Supplies and Copy Services

Employees shall be reimbursed for work-related postage, office supplies, or copy services, provided that the cost is reasonable and necessary for District business. Reimbursement requests must include original, itemized receipts and a written justification for the expense.

Parking and Toll Expenses

Employees shall be reimbursed for reasonable parking and toll expenses incurred while on official District travel. Employees are encouraged to obtain receipts for all such expenses whenever possible.

Self-parking is preferred over valet parking when available, as it is generally more economical.

Student Travel (In-District)

Student Lodging

Lodging for students shall be provided only when overnight stays are required for District-approved competitions or events. A list of student names shall accompany the Student Travel Approval Form (see Appendix).

The sponsor or coach shall make hotel reservations and must include the following information on the Student Travel Approval Form:

- Check-in and check-out dates
- Nightly room rate
- Number of nights

Upon approval, a Signature Card shall be issued no later than the day before departure.

For travel within Texas, a Hotel Tax Exemption Certificate (see Appendix) must be provided to the hotel to avoid Texas state hotel occupancy tax. These certificates may be obtained from the Business Office. When checking in, the hotel desk clerk must be provided with the Hotel Tax Exemption Certificate. State hotel occupancy tax charged outside of Texas shall be reimbursed.

Student Meal Expenses

The per diem meal allowance for students shall be $24 per day, allocated as follows: $8 for breakfast, $8 for lunch, and $8 for dinner.

The preferred method of providing student meal funds is through the issuance of a Signature Card. When a Signature Card is issued for student meals, it must be returned to the Business Office within 48 hours of return from the trip, accompanied by all original, itemized receipts.

When meal funds are advanced via a check, a Student Meal Receipt Form acknowledging receipt of the funds must be completed and submitted (see Appendix).

Athletic meal expenditures are permitted when student travel or event schedules prevent access to regular school meal services. Meals may be purchased from approved vendors or restaurants in compliance with state purchasing laws. All expenditures must be reasonable, documented, and approved in advance. The District shall ensure equitable access to meals for all participating students.

Student Transportation

To ensure efficient use of limited District resources, field trips shall be scheduled between 8:00 a.m. and 3:30 p.m. on instructional days. Trips for UIL-scheduled competitions outside of these hours shall be accommodated only as District resources permit.

Campuses are strongly encouraged to submit requests as early as possible to allow the Transportation Department to accommodate all trips. Any changes or cancellations to trips must be communicated promptly to the Transportation Department.

Recommended Vehicle Capacities for Regular Full-Size Buses:

- Elementary students: 70–77 (3 per seat)
- Secondary students: 51 (2 per seat)

School Bus Safety Requirements (Texas Transportation Code §545.426):

A person may not operate a school bus if:

- The bus door is open, or
- The number of passengers exceeds the manufacturer’s design capacity.

Operators must prohibit passengers from:

- Standing on the bus, or
- Sitting on the floor or in areas not designed as seats.

The Transportation Department may adopt additional rules necessary to administer and enforce these requirements.

Extra space must be allowed for adult passengers and equipment (including coolers, lunch baskets, or other items). All items must be stored in a seat or under a seat and may not block the aisle or exits, including emergency exit windows.

Student Travel (Above District)

All out-of-state travel for employees or students shall require prior approval by the Superintendent before making any airline, hotel, or other travel arrangements. No out-of-state travel shall be booked without this approval.

Student Meal Rates

- Athletic meal expenditures are permitted when student travel or event schedules prevent access to regular school meal services. Meals may be purchased from approved vendors or restaurants in compliance with state purchasing laws. All expenditures must be reasonable, documented, and approved in advance. The District shall ensure equitable access to meals for all participating students.
- For extracurricular travel above the District, meal rates for students are $46/day.
- Fiscal policy permits the District to utilize the standard overnight employee meal rates in lieu of the above rates when allowed.
- When meal funds are advanced via a check, a Student Meal Receipt Form acknowledging receipt of the funds must be completed and submitted (see Appendix).

Transportation

When a student group advances beyond the District level of competition, the District may provide charter bus transportation. The District shall cover the cost of the charter bus up to the equivalent cost of using a standard school bus. Any amount exceeding the cost of a school bus shall be funded by the Booster Club or other approved sources.

Travel Beyond the State

- For student travel beyond the state level, the District shall limit its financial responsibility. Transportation costs shall be the responsibility of the individual student or their family.
- The District shall reimburse up to $2,000 per student per academic year for registration, lodging, and meals.
- Travel costs for accompanying sponsors shall be reimbursed in accordance with District employee travel rates. The number of sponsors allowed to travel must be pre-approved by the appropriate District administrator.

Purchasing

In accordance with COCISD Board Policy CH (Local):

“The Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with the adopted budget, state law, Board policy, and the District’s purchasing procedures. The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control. Persons making unauthorized purchases shall assume full responsibility for all such debts.”

All purchase commitments shall be made by the Superintendent or their designee on a properly drawn and issued purchase order, in accordance with established administrative procedures.

Purchasing and Payments

Purchasing Ethics

The District subscribes to the “Code of Ethics and Standard Practices for Texas Educators,” which establishes standards of conduct for District staff. Board Policy DH (Local), Principle I, Professional Ethical Conduct, Practices, and Performance, applies to all staff engaged in the purchasing process.

District staff shall:

- Not knowingly engage in deceptive practices regarding District or institutional policies.
- Not misappropriate, divert, or use District funds, personnel, property, or equipment for personal gain or advantage.
- Not submit fraudulent requests for reimbursement, expenses, or pay.
- Not use institutional or professional privileges for personal or partisan advantage.
- Neither accept nor offer gratuities, gifts, or favors that impair professional judgment or provide special advantage. This does not restrict acceptance of tokens or gifts offered openly from students, parents, or other persons or organizations in recognition of service.
- Not falsify records or direct others to do so.
- Comply with all applicable state and federal laws, regulations, and District policies.
- Recognize that all District staff are public servants and subject to Title VIII of the Penal Code, including offenses related to bribery, corrupt influence (Ch. 36), perjury and falsification (Ch. 37), obstructing governmental operations (Ch. 38), and abuse of office (Ch. 39). Staff shall perform all duties in accordance with District policy, professional ethical standards, and applicable law.

SB 12 and Diversity, Equity, and Inclusion (DEI) Compliance

Effective September 1, 2025, COCISD shall conduct purchasing and contracting activities in a manner consistent with Texas Education Code §11.005, as enacted by Senate Bill 12 (89th Legislature), and all other applicable state and federal law.

Except as required by state or federal law, the District shall not assign diversity, equity, and inclusion (DEI) duties to any person and shall prohibit District employees, contractors, and volunteers from engaging in DEI duties at, for, or on behalf of the District.

For purposes of purchasing and contracting, DEI duties include:

- Influencing hiring or employment practices with respect to race, sex, color, or ethnicity, except as necessary to comply with state or federal antidiscrimination laws;
- Promoting differential treatment of, or providing special benefits to, individuals on the basis of race, color, or ethnicity;

- Developing or implementing policies, procedures, trainings, activities, or programs that reference race, color, ethnicity, gender identity, or sexual orientation, except for student recruitment by historically black colleges and universities in collaboration with school districts or open-enrollment charter schools, or as necessary to comply with state or federal law; and
- Compelling, requiring, inducing, or soliciting a person to provide a DEI statement, or giving preferential consideration based on the provision of a DEI statement.

No District solicitation, request for quotation, request for proposal, evaluation criterion, vendor application, contract, purchase order, or other purchasing document shall require or solicit a DEI statement or provide preferential consideration to a vendor based on a DEI statement, except where expressly authorized or required by applicable state or federal law. Vendor qualifications and evaluation criteria must be related to the District's legitimate purchasing needs and comply with applicable law.

Nothing in this section prohibits the District from complying with lawful state or federal nondiscrimination requirements or from contracting with historically underutilized businesses or businesses owned by members of a minority group or by women when permitted or required by applicable law. Any such consideration must be applied only as authorized by law and may not be used to create an unlawful preference.

The Purchasing Department shall review applicable solicitations and contracts for SB 12 and DEI-related compliance and may require vendors and contractors to acknowledge applicable statutory requirements. Contracts may include provisions requiring the contractor to comply with Texas Education Code §11.005 and prohibiting the contractor from knowingly engaging in prohibited DEI duties at, for, or on behalf of COCISD, except as required by state or federal law.

Employees and contractors who intentionally or knowingly engage in, or assign to another person, prohibited DEI duties may be subject to the District's applicable disciplinary, contract, termination, and due-process procedures.

Purchasing Practices – Texas Education Code §44.032
Staff must comply with laws regarding purchasing practices:

- Component purchases: Purchasing parts of an item that would normally be purchased as a single unit.
- Separate purchases: Purchasing items individually that would normally be purchased together.
- Sequential purchases: Purchasing items over time that would normally be purchased together. Violations may result in penalties as defined by law.

Conflict of Interest (Vendors/Employees)

COCISD requires a completed Conflict of Interest Questionnaire (CIQ) for each current and potential vendor as a District vendor-file control (see Appendix). Statutory CIQ filing duties arise only when the conditions in Texas Local Government Code Chapter 176 apply. Vendors remain responsible for filing and updating the form when legally required.

Employees shall disclose to their immediate supervisor any personal financial interest, business interest, or other obligation that could create a substantial conflict with the proper discharge of their assigned duties or that could conflict with the best interests of the District.

Employees who believe they may have a conflict of interest shall disclose the matter to the Superintendent or designee. The Superintendent or designee shall take any necessary action to protect the District's best interests. This section is in accordance with Board Policy DBD (Legal).

Centralized Purchasing and Vendor Relations

COCISD operates under a centralized purchasing system. The Purchasing Department is responsible for distributing all purchase orders to vendors. Unless specifically requested by an employee, the Purchasing Department shall handle all purchase order distribution.

Employees involved in requesting or issuing purchase orders are strictly prohibited from establishing close or personal relationships with vendors. Such relationships may create a conflict of interest or the appearance of improper vendor relations.

Approved Vendors

All purchases of goods or services must be made through approved vendors unless prior written approval has been obtained from the Business Office.

If a required vendor is not listed in Ascender or an approved cooperative, the vendor must provide a W-9 form (see Appendix). The W-9 should be submitted to the Business Office for review and approval, either via email or interoffice mail.

Once a vendor has been added or denied, the Purchasing Department shall notify the requestor via email of the approval or denial.

Vendor Selection Criteria

The District shall select vendors for competitively procured goods and services using the following criteria:

- Purchase price
- Reputation of the vendor and of the vendor's goods or services
- Quality of the vendor's goods or services
- Degree to which the goods or services meet the District's needs
- Vendor's past relationship with the District
- Impact on the District's ability to comply with laws regarding historically underutilized businesses
- Total long-term cost to the District to acquire the goods or services
- For contracts not related to telecommunications/information services, building construction/maintenance, or instructional materials, whether the vendor or its ultimate parent company/majority owner has its principal place of business in Texas or employs at least 500 persons in Texas
- Any other relevant factors specifically listed in the request for bids or proposals, including vendor response time and compatibility of goods or products with those already in use by the District (Texas Education Code §44.031(b))

These criteria shall also apply to:

- Non-competitively procured goods and services
- Goods and services purchased with Federal Grant funds
- Goods and services purchased from campus activity funds

For construction services, the District shall establish and publish the relative weights of each criterion in the specifications. Vendor selection criteria shall not restrict full and open competition among qualified vendors.

Requisition Processing

The District's requisition and purchase order process consists of four distinct steps:

- Requisition process – Identifying the need for goods or services and submitting a requisition.
- Purchase order process – Approval and issuance of a purchase order by the Superintendent or designee.
- Delivery and receipt of goods or services – Receiving and verifying the items or services provided.
- Invoice and payment – Submitting invoices for payment and completing the financial transaction.

The process begins when an end user identifies a need and is not complete until payment has been made for the goods or services.

Requisitions

A requisition is an internal document submitted by a campus or department to request that the Purchasing Department initiate a purchase order. A requisition does not constitute an approved purchase.

No purchasing commitment shall be made until the requisition is reviewed, approved, and converted into a purchase order. Approval of purchases must occur prior to the purchase of goods or services. Requests for payment submitted without an approved purchase order may become the personal responsibility of the individual placing the order.

All eligible requisition initiators must complete training on requisition processing provided by the Business Office before submitting a requisition.

The Business Office processes and updates requisitions daily. Requisitions that have completed all required approvals will be converted into purchase orders during this process.

For control, accountability, and record-keeping purposes, the Purchasing System (Ascender) maintains a complete record of all purchase orders issued by the District.

Requisitions Routing and Approval

Requisitions initiated by campus or department personnel are routed through the appropriate approval chain. The approval path may involve multiple levels of review, including:

- Principal
- Department Head or Superintendent
- Accounting and Purchasing Departments
- Chief Financial Officer (CFO)

Requisitions funded through Special Revenue Funds (e.g., Federal Grants) require approval by the program administrator in addition to the standard approval chain.

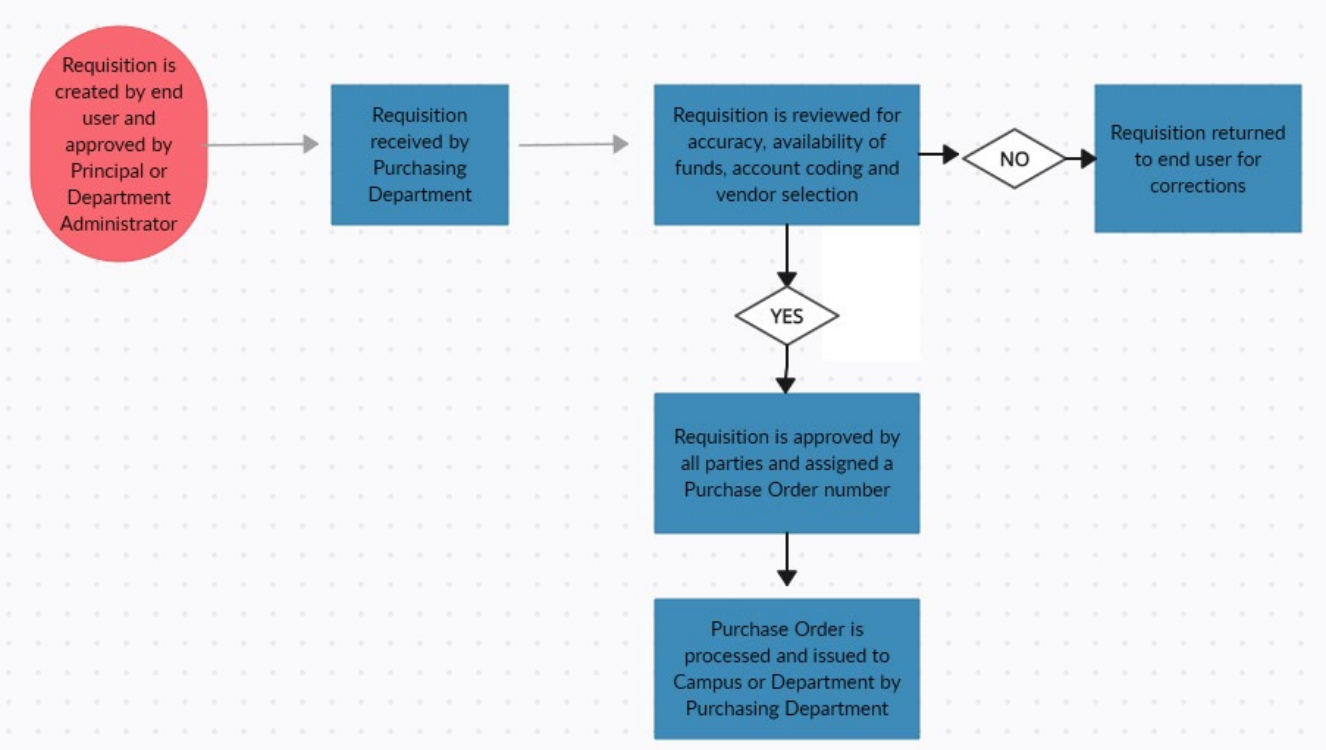
The Business Office ensures that the appropriate competitive purchasing method (e.g., competitive procurement, price quotes) is determined and performed before the requisition is approved for processing. The Purchasing Department is available to provide guidance or answer questions throughout the process.

Purchase Orders

The purchase order (PO) provides staff members a formal method to request goods or services. All purchase orders must be created and approved prior to obligating the District for any expense. Failure to originate a purchase order violates District purchasing guidelines and may result in the staff member being held personally liable for the purchase.

COCISD uses the purchase order as the official contract for purchasing. The process is as follows:

- The requesting department submits a requisition to the Business Office.
- The requisition is reviewed and approved by the appropriate levels of authority.
- The approved requisition is electronically forwarded to the Business Office, where the Chief Financial Officer (CFO) or designee approves it, assigns a purchase order number, encumbers funds, and officially designates it as a Purchase Order.



Blanket Purchase Orders

A blanket purchase order (BPO) is issued to a single vendor to allow multiple purchases over a set period. Blanket purchase orders are generally limited to $500 unless prior approval has been obtained for a higher amount. BPOs are typically used to make miscellaneous supplies, materials, or services available as needed by the user department.

The general purposes of a blanket purchase order include:

- Eliminating the need for numerous individual purchase orders for small dollar-value items or services
- Providing a purchase order for items ordered regularly throughout the month (e.g., transportation or maintenance repair supplies)

The estimated total cost of a BPO may not be exceeded. The user department is responsible for maintaining records to ensure that cumulative purchases do not exceed the authorized amount.

Capital items (e.g., machinery, furniture, cabinets, or equipment) must not be purchased using a blanket purchase order. Individual bid-item requisitions must be issued for these items.

Purchase Order Modifications and Cancellations

When it becomes necessary to modify or cancel items or conditions on a COCISD purchase order, the following procedures shall apply:

- The Purchasing Department is responsible for making all official adjustments to previously issued purchase orders.
- If merchandise is returned or an order is modified, a note must be attached in the system upon receipt to notify the Business Office of adjustments to the original order.
- To cancel a purchase order, the requesting campus or department must notify Purchasing. Purchasing will verify that no items have been shipped before officially canceling the order with the vendor.
- The campus or department will be notified if an item or the complete order must be canceled for reasons beyond their request, including but not limited to:
  - The vendor is unable to provide the goods or services

- The item(s) have been discontinued

Invoice Overages

Any invoice exceeding the approved purchase order amount by more than 10% (excluding freight or shipping charges) must be forwarded to the Chief Financial Officer (CFO) for approval.

If sufficient funds do not exist in the encumbered account(s), the campus or department must initiate a requisition for the additional amount before payment can be processed.

Unauthorized and "After the Fact" Purchases

Employees are strictly prohibited from ordering goods or services from any vendor without an approved purchase order (PO). Procuring goods or services without an approved PO violates District Board Policy CH (Local).

Any such unauthorized purchases become the personal financial responsibility of the individual placing the order. Staff members and their designees must not call in PO numbers or submit orders to vendors until the purchase order has been officially issued.

Orders placed prior to the issuance of a purchase order are considered "After the Fact" purchases and are classified as a purchase procedure violation, regardless of the dollar amount. "After the Fact" purchases can create administrative burdens, circumvent Texas encumbrance requirements, and violate procurement rules.

Any commitment to acquire goods or services in the name of COCISD for personal use or ownership is strictly prohibited. Violations may result in disciplinary action and referral to the appropriate authorities under applicable law, including Texas Penal Code Chapter 39 when its elements are met.

Examples of "After the Fact" purchases include:

- A purchase order issued after an item has been received or picked up
- A purchase order issued after a service has begun or been completed
- A preview item delivered without a purchase order and subsequently purchased
- Calling in an order to a vendor prior to receiving the PO
- Sending a requisition to a vendor before the PO has been issued

Employee Reimbursements

Reimbursements to employees for expenses not associated with an approved travel request are strongly discouraged and will not be processed without prior approval from the Business Office.

- Purchases under $50 require prior approval from the employee's principal or department director.
- Purchases of $50 or more require an approved purchase order before reimbursement will be considered.

Gifts, Gratuities and Tokens of Recognition

Employees and school district officials shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the discharge of their assigned duties and responsibilities (Board Policy DBD Local).

District employees and officials may not accept items of value from vendors, including personal gifts or gratuities, if such items could be interpreted as intended to influence the purchasing process. While such practices may be common in the private sector, accepting gifts in the public sector may constitute a violation of law.

The State Board for Educator Certification (SBEC) recognizes that certain “tokens of recognition” are acceptable, including plaques, fruit, baked goods, coffee mugs, and ornaments. These items are permissible when given openly in recognition or appreciation of service and do not influence official decisions.

Purchasing Objectives and Methods

The District’s goal is to acquire the best value for products, materials, and services at the lowest practical cost while complying with all applicable statutes, policies, and procedures. District staff are not authorized to bypass these procedures, which are designed to comply with state law and maintain internal controls necessary for accountability, ethical conduct, and responsible fiscal management.

Except as otherwise provided by law, contracts for goods and services, other than produce or vehicle fuel, valued at $100,000 or more in the aggregate over each 12-month period must use an authorized method that provides the best value to the District. The Superintendent determines the purchasing method under CH(LOCAL), subject to CH(LEGAL), applicable federal requirements, and construction-specific requirements. This competitive-procurement threshold is separate from the Board-approval requirement for a single budgeted purchase.

The legally authorized methods for procurement include:

- Competitive bidding (for services other than construction)
- Competitive sealed proposals (for services other than construction)
- Request for proposals (for services other than construction)
- Inter-local contracts
- Methods under Chapter 2269, Government Code (for construction services)
- Reverse auction procedures as defined by Section 2155.062(d), Government Code
- Formation of a political subdivision corporation under Local Government Code Chapter 304 for the purchase of electricity

Purchasing Thresholds and Compliance

The procedures and competitive bidding requirements for acquiring goods and services depend on the total aggregate amount the District will spend on a particular item within any 12-month period.

The monetary threshold that determines the applicable procedures is calculated based on any consecutive 12-month period, and does not necessarily align with the District’s fiscal year.

Board approval: Under CH(LOCAL), Purchasing Authority (p. 1), the Superintendent may make budgeted purchases, but a single budgeted purchase of goods or services costing $50,000 or more requires prior Board approval unless a listed exception applies.

The exceptions requiring subsequent Board reporting cover purchases under Board-approved interlocal contracts; cooperative purchasing programs; qualifying state or federal purchasing programs; continuing or periodic purchases under Board-approved bids or contracts; payroll deductions; student-activity fundraisers; vehicle fuel and professional fees; listed utilities; and produce. Apply each exception in accordance with CH(LOCAL).

Emergency contracts: CH(LOCAL), pp. 1–2, permits the Superintendent to contract for qualifying emergency replacement, construction, or repair needed for student and staff health and safety, with reporting at the next regular Board meeting. This delegation does not waive competitive purchasing. Only the Board may authorize the statutory exception under TEC 44.031(h) when its conditions are met. See CH(LEGAL), pp. 2–3.

Policy references: CH(LOCAL), adopted November 28, 2022, issued December 6, 2022, pp. 1–3; CH(LEGAL), issued October 13, 2025, pp. 2–3. Federal purchases also require the applicable CBB provisions; child-nutrition purchases require COA and applicable program guidance.

The COCISD Purchasing Department is responsible for monitoring compliance with applicable bid laws and ensuring that all purchases adhere to the District's purchasing procedures.

In order to procure goods/services at the lowest possible cost and comply with state law, the District has established the following requirements for procuring items.

Local and State Fund Purchasing Procedures

Purchases from $0 to $9,999

- Single or multiple items may be purchased without obtaining multiple quotes.
- It is encouraged to check multiple suppliers to ensure the District obtains the best possible price.

Purchases from $10,000 to $99,999.99

- For approved RFP or cooperative vendors, verify contract coverage and follow the approved administrative requirements for additional quotations.
- For non-CO-OP/non-RFP vendors in this range, Purchasing must confirm the required quotation count in writing under the approved administrative purchasing procedures before the purchase proceeds. CH(LOCAL) and CH(LEGAL) do not establish the conflicting quote counts previously shown in this manual.
  - Retain the selected vendor's written quote.
  - Retain all additional quotations and documented exceptions required by the approved procedure.
- The Business Office reserves the right to request additional quotes if expenditures appear unusually high, abnormal, or potentially conflicted (e.g., nepotism).
- Directors or administrators may request a third quote if it provides the greatest value to the District. This quote should be attached to the requisition.

Purchases of $100,000 or Greater

- For purchases of $100,000 or more, document the authorized procurement method and contract coverage. Under the approved administrative procedures, retain:
- The attached quote for the purchase being made
  - Any additional pricing support required by those procedures, such as:
    - A second quote from a different vendor (preferably another approved vendor), OR
    - A due diligence letter when permitted by the approved procedures; the letter cannot substitute for legally required competition.

Due Diligence Letter Requirements

- The letter must be addressed to the Chief Financial Officer and include a written explanation detailing why additional quotes were not obtained. Examples of acceptable justification include:
- Multiple vendors were contacted but refused to provide a quote
- The vendor has already undergone a competitive RFP process through the school or cooperative
- Market prices are routinely monitored by the department to verify the awarded vendor's pricing is reasonable
- Fewer than three vendors carry the item
- Goods are agency priced (manufacturer-mandated pricing)
- Only one vendor was approved through a competitive bid process

- Qualifying emergency purchases under TEC 44.031(h) and TEA FASRG Update 20, Module 5, §5.32, Emergency Damage or Destruction (printed pp. 57–58); see also §5.7.1, Disaster Exception. A due diligence letter does not itself waive statutory competition or required Board action.

General Requirements

- Separate, sequential, or component purchases must not be used to evade purchasing requirements. CFO approval does not authorize avoidance of statutory requirements.
- The best value for the District should always guide purchasing decisions.
- The Business Office may request quotes at any time to ensure compliance and fiscal responsibility.

Federal and State Fund Purchasing Procedures

Micro-Purchases

- Rule: Before classifying a federally funded purchase as a micro-purchase, Purchasing must verify the applicable award requirements and the District's approved threshold, including any required Superintendent self-certification under CH(LOCAL). The policy itself does not establish a dollar amount.
- Quotes Required: Follow the approved federal procurement procedures and any stricter applicable grant or District requirements. Obtain Purchasing's written determination before proceeding if the threshold or quote requirement is uncertain.
- Vendor Use: Purchases shall be made expediently using approved vendors.
- Equitable Distribution: Funds should be spent equitably among qualified vendors.
- Federal Compliance: All purchases must comply with applicable Federal micro-purchasing rules.

Competitive Federal Purchases

- Quotes Required: Purchasing must determine and document the competitive procedure and solicitation requirements under the applicable award and approved District procedures before a requisition is processed.
- Approval: Any exception to additional local quotations requires authorized written approval. It cannot waive federal competition requirements or required Board approval.
- Encouragement: Vendors through CO-OPs or previously approved bidded vendors are preferred.
- Methods must satisfy the applicable federal procurement requirements; examples include:
  - Competitive Sealed Proposals (CSP)
  - Request for Proposals (RFP)
- Small/Minority/Women-Owned Firms: The District shall develop and use strategies to encourage participation from small, minority, woman-owned, and labor surplus area firms.
- Federal & State Compliance: Apply all relevant federal award conditions, state law, and District approval requirements; dollar thresholds for procurement methods and Board approval serve different purposes.

Simplified Acquisition and Cost or Price Analysis

- Cost or Price Analysis:
  - Purchasing must document the applicable simplified acquisition threshold and perform the required cost or price analysis under 2 CFR 200.324. Any stricter approved local analysis requirement also applies. Do not treat the former $250,000 figure as a universally applicable federal threshold.
  - Cost analysis examines separate cost elements; price analysis evaluates the overall proposed price. Select the appropriate method for the procurement circumstances.

References and Resources

HUD Procurement Guidelines: https://www.hud.gov/program_offices/cpo

EDGAR Regulations: https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html

SAM.gov Vendor Verification:https://sam.gov/content/home

Departments spending federal funds must submit a SAM.gov search documenting the vendor's suspension and debarment status with each applicable requisition. The PDF must be dated within seven (7) days of the purchase and attached to the requisition in Ascender.

200-379 Federal Grant Procedures (Excluding TDA Grants)

Micro-Purchase Requirements

- Quotes Required: Apply the District's documented micro-purchase threshold and approved quote requirements for the specific award; see the federal procurement procedures above.
- Rules: Obtain Purchasing's confirmation of the applicable procurement method before committing funds.
- Equitable Distribution: Funds should be equally spent among qualified vendors.
- Threshold Documentation: Retain the applicable award terms, approved District procedure, and any required Superintendent self-certification. CH(LOCAL) does not specify a numeric federal micro-purchase threshold.

Simplified Acquisition Requirements

- Apply the approved simplified-acquisition procedure only within the threshold applicable to the award and District procedures.
- Funding Scope: This subsection excludes TDA-administered child-nutrition grants; consult COA and the applicable TDA procurement procedures for those purchases.
- TEA Grants: Apply the award terms and approved District procedures; a TDA contracting-entity threshold does not establish the TEA grant threshold.
- Process: Solicit multiple quotes, evaluate responses, and select the best value vendor while ensuring compliance with state and federal regulations.

Formal Procurement Requirements

- Method: Use the formal procurement method required by the applicable federal award and approved District procedures. Purchasing must document the applicable threshold and method before solicitation.
- Required Documentation:
- Solicitation documents
- Contract provisions
- Bidder responses
- Evaluation documentation for all responses
- Executed contracts
- Contract renewals, addenda, or amendments (if applicable)
- Written vendor quotations or bids documenting required competition, together with the selected vendor's invoice identifying the goods or services purchased and the amount due.
- Cost/price analysis documentation

Non-CO-OP/Non-Approved Vendor Purchases

Purchases $0 to $9,999 – Single or Multiple Items

- Quotes Required: Multiple quotes are not required, but it is strongly encouraged to check multiple suppliers to ensure the best price.
- Recommended Practice: Obtain two (2) quotes, when possible, to promote competition and document due diligence.

Purchases $10,000 to $99,999.99 – Single or Multiple Items

For non-CO-OP/non-RFP vendors in this range, Purchasing must confirm the required quotation count in writing under the approved administrative purchasing procedures before the purchase proceeds. CH(LOCAL) and CH(LEGAL) do not establish the conflicting quote counts previously shown in this manual.

Documentation: Quotes must be attached to the requisition.

Approval: Any waiver of additional local quotes must be authorized in writing under approved District procedures and cannot waive legal competition requirements.

Purchases $100,000 & Greater – Commodity Code Items

- Method: For purchases at or above the statutory threshold, use an authorized best-value method under TEC 44.031(a) and CH(LEGAL), as selected by the Superintendent under CH(LOCAL). Cooperative purchases and RFPs are examples, not the only permitted methods.
  - Cooperative purchase: Verify that the goods or services are covered by a valid cooperative contract and retain required pricing and procurement documentation. Follow approved District procedures for any additional quotations.
  - Approved Vendor via RFP Process: Requires:
    - Advertising in the local newspaper for two (2) weeks
    - Board approval when required by CH(LOCAL), including its exceptions and subsequent-reporting requirements
    - This process may take several months to complete.

Threshold Compliance: The state competitive-procurement threshold is $100,000 or more in the aggregate over each 12-month period, subject to statutory exceptions. Separately, CH(LOCAL) requires prior Board approval for a single budgeted purchase of $50,000 or more unless an enumerated exception applies.

Regulatory Compliance: All purchases must follow TEC 44.031(a) and ensure best value to the District.

Job Order Contracts (JOC) Purchasing Guidelines

Competitive Selection

- Companies providing services under a Job Order Contract do not require two (2) additional quotes if the company has been selected through a competitive bid process conducted by either:
- COCISD, or
- An approved purchasing cooperative.

Board Approval Requirement

- Job Order Contracts must be approved by the COCISD Board of Trustees as the designated method for construction or renovation.
- All other applicable laws and policies must be followed, including:

- CH(LOCAL): Prior Board approval is required for a single budgeted purchase of goods or services costing $50,000 or more, except as provided in the policy. Apply applicable construction-specific requirements as well.
- Additional quotations and due diligence documentation follow approved administrative purchasing procedures; they do not replace a required procurement method or Board approval.

Sole Source Purchases

A sole source purchase may be made without a competitive process only when:

- There is no other like item available that would serve the same purpose or function, and
- There is only one source for the item due to exclusive distribution or marketing rights.
- Company must complete a Sole Source Justification Form

Compliance with Texas Education Code (TEC) 44.031

To qualify as a sole source provider, the vendor/item must meet one of the following criteria:

- Patent, Copyright, Secret Process, or Monopoly
  - An item for which competition is precluded because of intellectual property rights or monopoly.
- Film, Manuscript, or Book
  - Items of this nature that are unique and cannot be procured from multiple sources.
- Utility Service
  - Includes electricity, gas, water, or other essential services.
- Captive Replacement Part or Component for Equipment
  - Items necessary to maintain, repair, or operate existing equipment that can only be obtained from the original manufacturer or authorized distributor.

Current Financial Accountability System Resource Guide (FASRG), including the purchasing guidance: https://tea.texas.gov/data-reports/financial-compliance/financial-accountability-system-resource-guide

Sole Source Letter Requirements

The letter must include:

- A list of all item(s) and/or service(s) being considered for sole source.
- The letter must be:
  - On the vendor's official letterhead
  - Signed by an authorized agent of the vendor
  - Notarized
- The letter must clearly address the criteria that qualify the vendor as a sole source provider.

Submission & Approval

- Submit the completed Sole Source Letter to the Purchasing Department for review and approval.
- Upon approval, the Purchasing Department will provide written confirmation (via email) to the requestor.
- Only after receiving Purchasing Department approval may the item or service be procured under sole source status.

Accounts Payable

General Accounts Payable Guidelines

Invoice Submission

- Forward all invoices received at the campus or department to Accounts Payable.
- Accounts Payable can only process actual invoices; statements, quotes, packing slips, sales orders, or similar documents cannot be used for payment purposes.

Supporting Documentation

- Send original copies of registration forms, order forms, or any documents that need to accompany the check.
- Reimbursement requests must indicate the method of payment (e.g., credit card, cash, check, or online payment).

Payroll & Extra Duty Pay

- Payments to employees for extra duty pay must be processed through Payroll, not Accounts Payable.

Vendor Setup Requirements

- Use the vendor's completed Form W-9, payment type, and applicable IRS reporting rules and exceptions to determine Form 1099 reportability. Service-provider status alone does not make every vendor or payment reportable.
- To establish a new 1099 vendor, the Business Office requires the vendor's Social Security number or Tax ID, provided via a W-9 Form (see Appendix).
- District employees cannot be set up as 1099 vendors.

Accounts Payable Calendar

Schedule	Accounts Payable action
Thursday @ 12:00 PM	Deadline for submission of all Direct Pay Requests (DPRs), invoices, receiving of Purchase Orders, or other required documentation (e.g., mileage forms, travel forms) to be processed that week.
Thursday PM	Checks are processed.
Friday	Checks are released for mailing or distribution.

Emergency Checks

The Business Office shall pre-approve all "emergency" checks.

Check Register

A weekly check register shall be provided to the Chief Financial Officer (CFO) for review and approval.

- The check register must include:
  - Check number

- Date paid
- Vendor name
- Amount paid
- After receiving CFO approval, the Accounts Payable Coordinator may proceed with generating check payments.

District Credit Card Policy

Authorized Use

- District credit cards may only be used for official COCISD business.
- Any charge not for official District business will be considered fraud.
- Disciplinary action will be enforced if fraudulent charges are detected.

Purpose

District credit cards are not intended to bypass purchasing or payment procedures due to time constraints.

They are meant to complement existing processes, providing efficiency for authorized purchases.

Approved Credit Card Vendors

- The District currently uses:
  - Sam's Club
  - TreviPay (Walmart)
  - IMPAC (fuel card)
  - US Bank

Procedures for Use

- Submit a requisition with the requested credit card company listed as the vendor.
- Forward a copy of the Purchase Order along with original itemized receipts to Accounts Payable for monthly reconciliation.
- Review all receipts to verify that sales tax has not been charged.
  - If sales tax is charged in error, contact the vendor immediately to request a refund or corrected invoice.
  - Obtain a receipt showing the sales tax credit to include with documentation.

Accounts Payable Monitoring & Internal Controls

The Accounts Payable Coordinator is responsible for monitoring pending invoices and purchase orders to ensure vendors are paid in a timely manner. Internal controls are designed to provide adequate oversight of key business areas, including purchasing, cash management, payroll, personnel, fixed assets, and other operational functions, with the primary goal of protecting District assets and ensuring all financial transactions are conducted in accordance with generally accepted accounting principles (GAAP). Although Business Office staff may perform multiple roles due to the size of the District, adequate separation of duties must be maintained at all times to safeguard against errors or misuse. All Business Office personnel are expected to comply with COCISD Board Policy CAA – Fiscal Management Goals and Objectives, including adherence to financial ethics and established standards of conduct.

Lost & Voided Checks

Questions regarding lost, incorrect, or unneeded checks should be directed to the Accounts Payable department. If a stop payment is required, the Business Office must be notified immediately. Any check

that is incorrect or no longer needed should be forwarded to Accounts Payable so that it can be properly voided and documented.

Open Purchase Orders

Departments should routinely review and print a list of their open purchase orders to ensure that each purchase order remains active for the amount still encumbered. If a partially paid purchase order has a remaining balance that needs to be cancelled, the department should contact Accounts Payable to process the cancellation. Similarly, if a purchase order was never placed or has been cancelled, Accounts Payable should be notified to close the order. Open purchase order balances tie up budgeted funds and reduce available budgets, so maintaining accurate oversight of all open purchase orders is an essential part of responsible budget management.

Partial Shipments

Payment will not be made on partial shipments of purchase orders unless the invoice clearly indicates the items that were shipped. Accounts Payable will process payment only for goods or services that the District or department has actually received.

Prepaid registration fees may be paid by check or District credit card. A requisition should be submitted either to the vendor or to the credit card company that will be used to secure the registration.

Supporting documentation provided to Accounts Payable must include:

- Copy of the conference or workshop brochure/form;
- Total registration fee;
- Address to mail the registration fee;
- Name of attendee;
- Date of conference/workshop and location

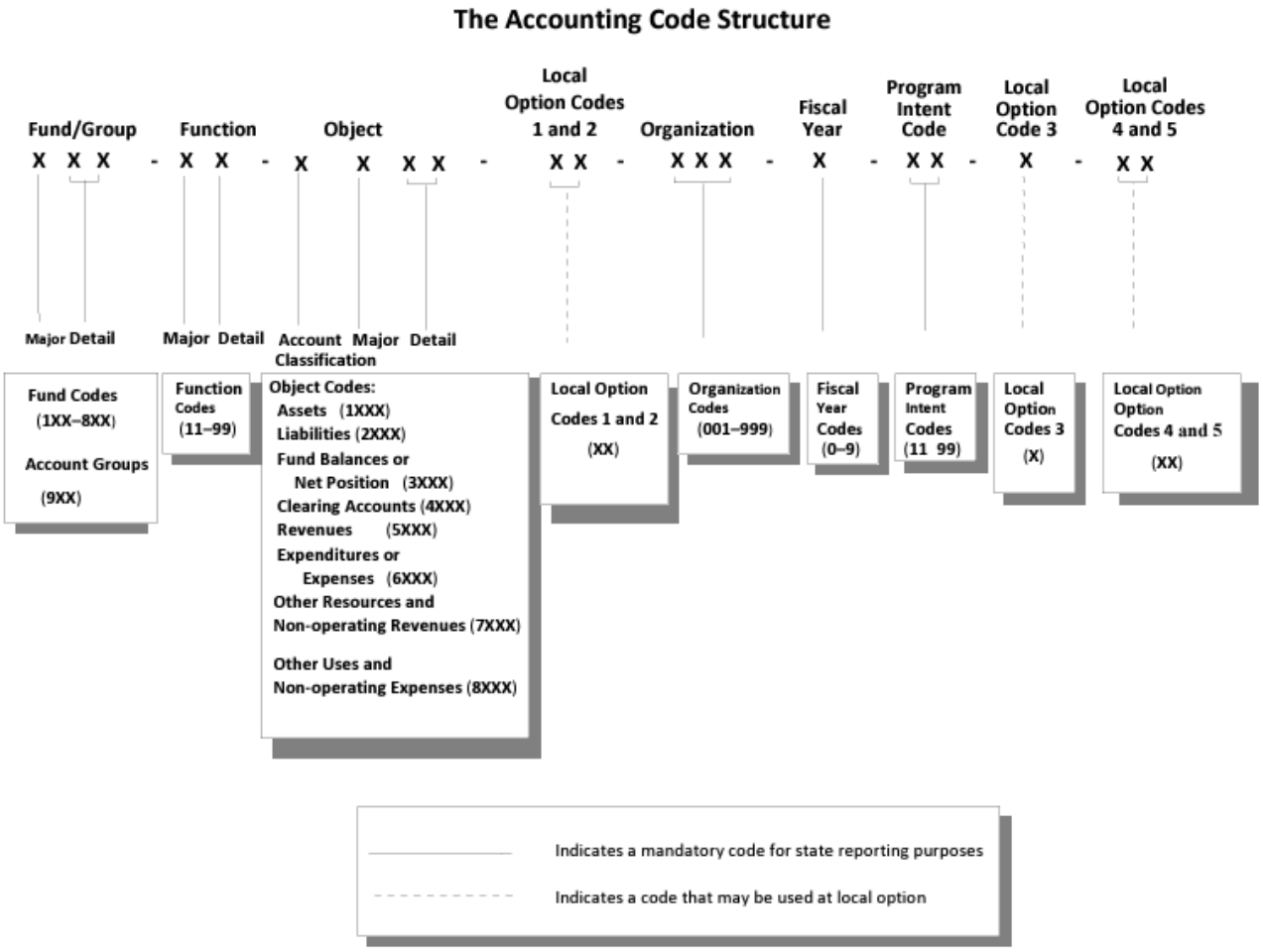
Receiving Merchandise

Before paying an invoice, verify receipt and acceptance of the goods or services covered by that invoice. Partial shipments may be paid for items actually received in accordance with the Partial Shipments procedure; unreceived items must remain open. Forward vendor invoices to the Business Office, identify the purchase order, and indicate which invoiced items are “Ready to Pay.” Submit receipt documentation daily or, at a minimum, weekly.

Accounting

Section 44.007 of the Texas Education Code (TEC) requires each school District to adopt a standard fiscal accounting system that meets at least the minimum requirements prescribed by the State Board of Education and is subject to review and comment by the state auditor. This system must also conform to Generally Accepted Accounting Principles (GAAP) and provide financial information sufficient to enable the State Board of Education to monitor the funding process and determine educational system costs by District, campus, and program when the budget is filed. Section 44.008 further requires each District to undergo an annual independent audit that meets the state board's minimum requirements, including audit procedures adequate to review the accuracy of fiscal data reported through the Public Education Information Management System (PEIMS) and detect material errors for the fiscal period under audit. A major purpose of the District's accounting code structure is to establish this standard fiscal accounting system. While certain codes may be used at local discretion, the sequence of codes, as well as the designated funds and chart of accounts, must be uniformly applied by all school Districts in accordance with GAAP.

Basic Fund Code Composition



Fund Code

A Fund Code is a mandatory 3-digit code used in accounting to identify the source of funds and how they are tracked in the financial system. Every financial transaction in the school district must reference the correct fund code. The first digit generally indicates the fund group, while the remaining two digits specify the individual fund within that group.

Function Code

The Function Code is a mandatory two-digit code assigned to all expenditures and expenses to identify the purpose of each transaction. The first digit represents the major classification of the expenditure, while the second digit specifies the particular function within that category. Function codes are an essential component of the District's standard fiscal accounting system, providing consistent categorization of expenditures across all campuses and departments. Proper use of function codes ensures compliance with state reporting requirements, facilitates accurate budgeting and financial analysis, and supports the preparation of reports required by the Texas Education Code and the State Board of Education.

Object Code

The Object Code is a mandatory four-digit code that identifies the specific type of goods or services purchased or the nature of the expenditure. Object codes provide detailed information regarding the expenditure category, such as salaries, supplies, contracted services, or capital outlay. Accurate assignment of object codes is critical for financial reporting, auditing, and compliance with Generally Accepted Accounting Principles (GAAP). Object codes allow the District to monitor spending patterns, control budgets, and generate detailed financial reports for internal and external stakeholders, including the Texas Education Agency (TEA).

Sub object Codes for Local Use

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

Organization Code

A mandatory 3-digit code identifying the organization (i.e., High School, Middle School, Elementary School, Superintendent's office, etc.). An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses have their own organization code as specified for each school District in the Texas School Directory.

Fiscal Year Code

A single-digit code identifies the fiscal year of the transaction or the project year in which a grant began. For example, the 2026–2027 fiscal year code is 7; grant project-year coding may differ.

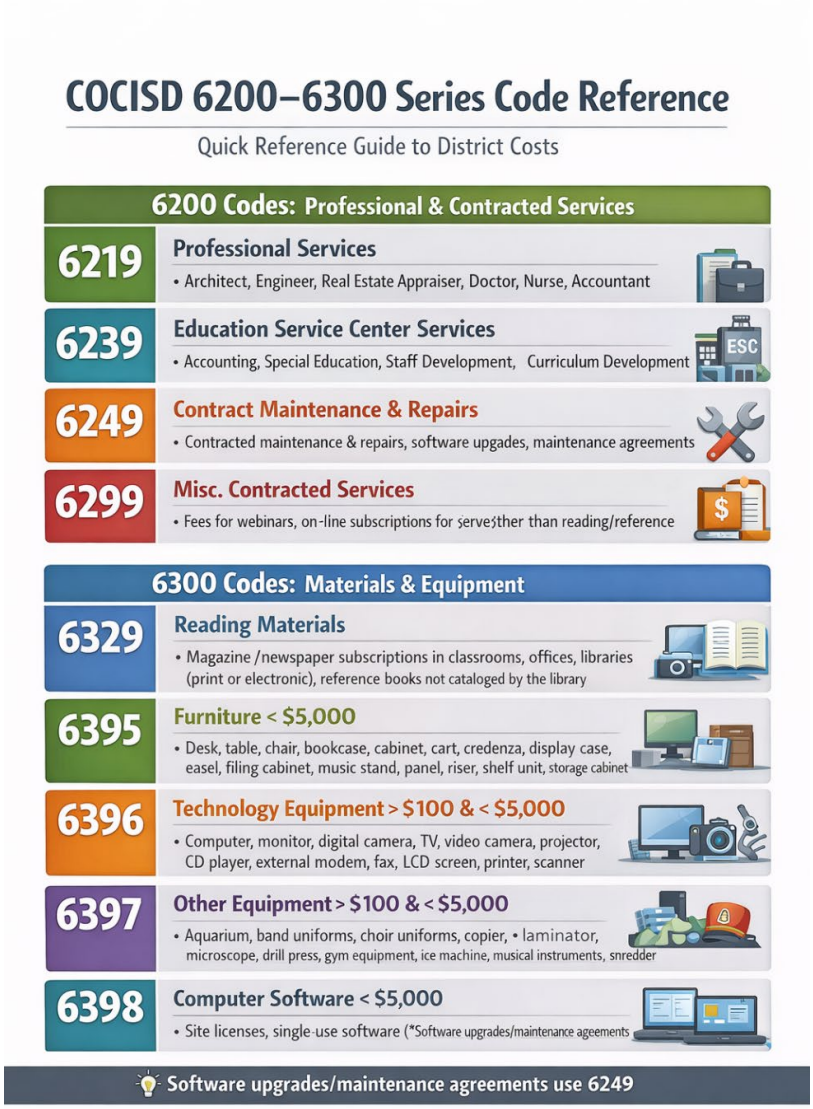
Program Intent Code

The two-digit Program Intent Code (PIC) identifies the educational purpose or student population intended to benefit from an expenditure, such as basic education, special education, or career and technical education. It is distinct from the fund code, which identifies the accounting fund. Use the applicable FASRG and current TEA reporting definitions to select the PIC; do not treat it as a general revenue-source code.

Optional Codes 3 4 and 5

A code that is used at the local option. The TEA Financial Accountability System Resource Guide provides a complete listing of the codes to be used by school Districts in recording financial transactions. Complete coding guidance is available in the guide and thus not reflected in this manual. The codes listed below represent custom codes for COCISD and those that often cause errors in coding.

COCISD Specific Codes



Cash Handling

The Business Office is responsible for ensuring the accuracy and completeness of the District's financial records and the accountability of its assets. Because cash handling carries a high risk of fraud, proper management of cash is a critical responsibility. These guidelines follow best practices to protect all individuals involved in cash transactions.

Cash Storage

All cash must be kept in a secure safe at all times. Under NO circumstances should cash be left in desk drawers or filing cabinets overnight. Campus personnel must be informed of cash handling procedures and the requirement to store all cash securely.

Cash Receipts

When sponsors leave cash with administrative staff without verifying the amount, both parties risk discrepancies or potential misappropriation. The greatest risk occurs when the person preparing the deposit has no documentation and the person providing the cash has no proof of transfer. To prevent this, every cash transfer must be verified by both parties and accompanied by a written receipt. Best practice requires that all cash transactions include a receipt to ensure accountability and accuracy.

Cash Handling

All monies collected must be promptly deposited at People's State Bank, defined as within 24 hours of receipt. Deposits should be made as funds are received; there is no need to wait until all collections from an activity are complete.

- Cash is never to be held or spent on expenses; all disbursements must be made by check following a purchase order
- Funds must be submitted in the same form as collected; staff may not substitute personal checks for cash, and personal checks may not be cashed from collected funds.
- Sponsors must not take money home or leave it unsecured in classrooms. Count funds, secure them in a locked box or bag, and submit them to the campus secretary for storage in a locked safe until deposited. Do not leave funds overnight in a classroom, desk, or filing cabinet.
- Funds should not be retained longer than one day.
- No petty cash is allowed.

Activity Funds

Activity funds are used to account for District, campus, and student funds generated from fundraisers, donations, vending machines, rentals, gate receipts, concessions, and other sources of revenue. These funds support the general welfare of the school and the educational development and morale of students. All funds collected by District personnel from students are considered activity funds and must be handled through the designated activity fund accounts.

Most school districts manage activity funds in accordance with Board Policies CFD Legal and CFD Local, which address fiduciary responsibility, proper use and expenditure, and other related requirements. Activity funds are generally categorized into two primary types—Campus and Student Activity Funds—based on the source of the revenue.

Campus Activity Funds

Campus Activity Funds are generally under the control of the campus principal. Revenue sources for this fund typically include vending machines, concessions, campus fundraisers, and commissions from school pictures, publications, or school stores. This fund may also include sub-accounts for the library, grade levels, or other groups that are not defined as student clubs or organizations.

Student Activity Funds

Student Activity Funds support bona fide student groups or organizations. The Business Office must determine the proper accounting and reporting classification under GASB Statement 84 based on control, administrative involvement, and the nature of the beneficiaries. Qualifying fiduciary activity not held in a qualifying trust is reported in a custodial fund; student activity funds are not automatically classified as a trust fund group.

A bona fide chapter is a recognized student group organized for a business or activity other than instruction or simple participation. These groups elect officers, hold meetings, and conduct business. The designated Student Activity Fund Sponsor must be a professional staff member, such as a teacher, counselor, or assistant principal.

Revenue for these funds typically comes from dues and fundraisers. All expenditures must benefit the students and be approved by the student group, with oversight by the sponsor. Ultimate responsibility for the fund rests with the campus principal.

Funds belonging to outside groups—such as PTA, booster clubs, or other external organizations—are not activity funds and are not the accounting responsibility of the District. While their activities may relate to school functions, they should be managed independently by the officers of the outside group.

Control Procedures for Funds

Principals, teachers, and clerical staff are placed in a position of extraordinary trust when student funds are entrusted to their care. Implementing adequate control measures ensures that parents and students have confidence that funds are handled properly. Activity Fund control procedures have been established to provide this assurance and to protect both the students and the staff responsible for managing the funds.

Depositing and Cash Handling Procedures

All money collected by club sponsors, fund-raiser sponsors, teachers, secretaries, or principals must be deposited the day it is collected. If immediate deposit is not possible, funds should be turned in to the principal's office and secured in a safe until they can be deposited. Under no circumstances should collected funds be kept in desks, classrooms, purses, or other unsecured locations. Expenses may not be

paid from cash receipts; total funds collected must be deposited, and purchase orders prepared for any expenditures.

- No Expenses from Cash Receipts: Funds collected cannot be used for expenses before being deposited. Total collections must be deposited, and purchase orders should be prepared for expenditures.
- Checks
  - Checks must be made payable to Coldspring-Oakhurst Consolidated Independent School District.
  - All checks must be endorsed with a restrictive endorsement ("For Deposit Only") upon receipt.
- Deposit Slip Requirements: Each deposit slip must include:
  - Date and amount of the deposit
  - Group name and account code
  - Brief description of the revenue source (e.g., candle sales, candy sales, T-shirt sales) on the deposit tabulation sheet
  - District-issued Fundraiser Number, if applicable
- Large Cash Deposits: When depositing large sums, the depositor should remain with the teller until the transaction is verified to prevent discrepancies.
- Three-Part Deposit Slip Process:
  - Take all three parts of the deposit slip with the money to the bank.
  - White copy: kept by the bank
  - Pink copy: kept by the sponsor
  - Yellow copy: sent to the Business Office with the deposit tabulation sheet the same day
  - If the bank retains all three copies (e.g., coin deposits), the sponsor retrieves the yellow and pink copies the next business day; the yellow copy and deposit tabulation sheet are sent to the Business Office.

Payments from Activity Funds

Funds may not be disbursed without the written authorization of the principal. Club and class accounts must be used for the intended purpose stated at the time the account was created. The principal must ensure that expenditures or transfers from those accounts are within the intended purpose and cannot divert funds for other uses.

- No expenditures shall be approved by the principal unless sufficient funds are available in the appropriate Activity Fund account unless funds are anticipated in the very near future and approval has been received from the Chief Financial Officer.
- Purchases from activity funds should be made via the online requisitioning system.
- If the campus receives the vendor invoice, the invoice should be forwarded to the Business Office for payment. All bills should be submitted to the Business Office for payment in a timely manner. Any disputes over billing should be brought to the attention of the Business Office.
- Activity Funds shall not be used for any purpose which represents an accommodation, loan, or credit to District employees or others. Post-dated checks may not be cashed for anyone. School Board Trustees, employees, or others may not make purchases through the Activity Fund in order to take advantage of student body or District purchasing privileges or credit capacity.
- Schools and school organizations are not permitted to execute external debt instruments of any kind (including leases). School activities projects requiring financing on any deferred or installment repayment basis must be submitted to the Business Office for approval.

Fund Expenditure Guidelines

The principal shall exercise discretion in expending funds in accordance with the stated purpose of each fund. The collection and use of Campus Activity Funds should primarily support the general welfare of the school and the educational development, growth, and morale of all students.

The collection and use of Student Activity Funds must follow the stated purpose of each fund, with expenditures benefiting the specific student group or organization responsible for generating the funds.

Expenditure Guidelines for Specific Funds

School-Wide Fundraisers and Student-Area Vending Funds: Funds generated from school-wide fundraisers or vending machines located in student areas must be used to benefit the general student body. Allowable expenditures may include supplies, equipment, or student activities.

Club or Group Fundraisers: Funds raised by a specific club or group must be expended to benefit the members of that club or group and in accordance with the stated purpose of the club or organization.

Donations from Club Funds: Donations from club funds are permissible if approved by the club sponsor and members.

Campus Activity Funds or Department Activity Funds

Appropriate Expenditures*	Prohibited Expenditures
School assemblies, student body social functions, and field trips.	Reimbursement for luncheons or dinners while attending civic organization's meetings—unless the individual is representing COCISD
Organization or institutional memberships. However, if an individual membership is only available or is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity.	Purchase of any GIFT for any person or organization; this includes gift certificates, gift cards, retirement gifts, flowers, holiday gifts, and food gifts. Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution.
Awards such as plaques, caps, certificates, in recognition of students, staff, or volunteers for services to the school or COCISD (of a nominal nature)	Extravagant or high-priced individual awards such as watches or other jewelry.
Incentives for student involvement.	Payment of an individual's personal bills.
Training for staff.	Donations to individuals, organizations, or scholarship funds.
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies.	Parties for staff, including food, decorations, and favors; simple receptions are fine – see retirement.
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Expenses and purchases related to sales of items or fund-raising activities.	Payment of expenses of spouses or other non-employees.

Appropriate Expenditures*	Prohibited Expenditures
Supplementing of student organizations' activities.	Payment of professional organization liability insurance on any individual.
After-hour Security—must be transferred to General Fund for payroll expenditures.	Appreciation and fund-raising dinner tickets.
Tickets for school-related functions when attendance is required by the Principal.	Extra compensation or bonuses to employees, whether it be in the form of cash, gift cards, or gifts.
Approved travel costs for employees, subject to travel limitations.	Abuse of number of appreciation meals furnished to staff.
Retirement reception costs such as refreshments (cake), plates, napkins, utensils for a retiring member of the school's staff. One per year.	Appreciation meals furnished to employees which exceed the reasonable limitations based on meal reimbursements during overnight travel.
On site business meals for staff (i.e. retreat). For reasonable cost comparisons, the per diem amounts are: breakfast - $7.20, lunch - $10.80, dinner - $18. Appropriate documentation indicating who was at the meeting and what was discussed is required for IRS documentation for the business purpose of the meal.	Replacement of an individual's property that was lost, stolen, or damaged on the school or District's premises or while being used at a school or District function. Use of funds in this manner is prohibited by the Texas Tort Claims Act.
Refreshments and snacks for meetings where the school serves as host for related activities for parents or community members.	Meals for day travel. IRS considers this income that must be reported on the annual Form W-2.
Award presentations for students, volunteers, or District employees.	Transfers of funds to the hospitality/faculty accounts (unless the transfer is to correct a prior error).
Convocation Shirts—allowable for the safety and identification of staff (Maximum of $10)	Any other expenditure prohibited by federal or state law, TEA or Board policy, or COCISD regulation.
	Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation.

Charitable Organizations

Fundraising activities may be organized to benefit a qualified 501(c)(3) charity approved by the IRS. Funds may not be raised for an individual student or family. Each campus is limited to supporting no more than two charities per school year.

Carry Over Funds

Funds collected by campus or student groups shall remain in the appropriate account, and each group retains any remaining funds at year-end. If a group ceases to exist, remaining funds shall be credited to a similar group or the appropriate administrative activity account with approval from the principal and Chief

Financial Officer. For senior class funds, any remaining balance after all expenses are paid will be transferred to the incoming senior class, unless prior instructions have been approved by the class officers and principal.

State and Local Sales Taxes

Exemption from sales tax on an organization's purchases does not relieve the organization from collecting sales tax on its sales. An exempt organization, such as a school district, is responsible for collecting and remitting tax on all taxable items sold, unless a specific exemption applies.

Generally, items purchased to fulfill the school's educational purpose are exempt from sales tax. However, if a school purchases taxable items for resale, it must collect sales tax when those items are sold.

Taxable Items

The following are examples of items considered taxable when sold directly to students or the public:

- Athletic or physical education equipment and uniforms
- Other forms of clothing sold directly to students
- School rings
- Student publications, such as yearbooks
- Non-food items sold by clubs or organizations as fundraisers (e.g., candles, cookbooks, T-shirts, caps)
- Automotive parts used in repairs performed by students
- Items manufactured by students and sold

These items are subject to sales tax unless a specific exemption applies.

Tax-Exempt Items

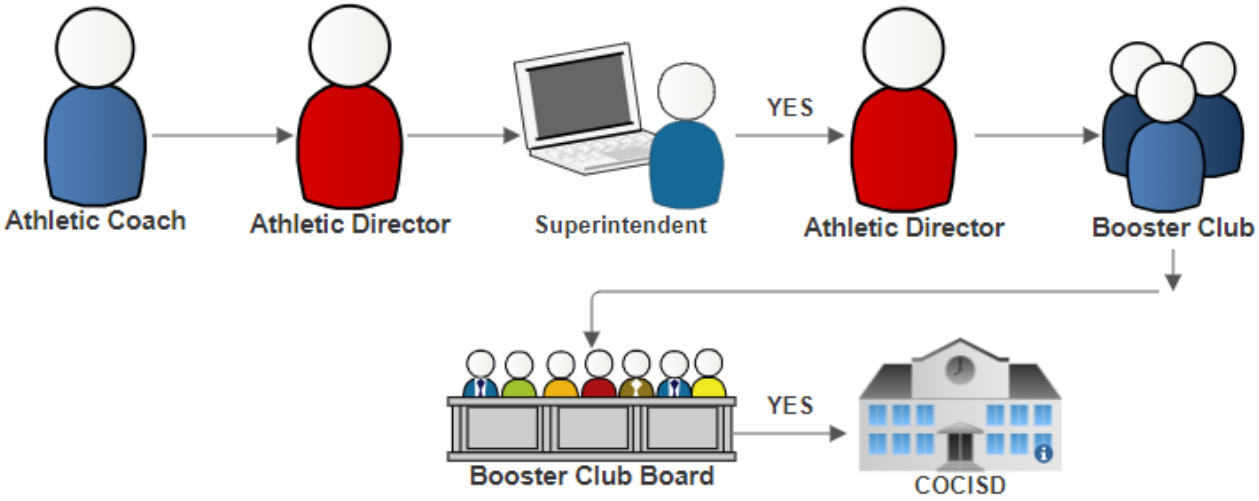
The following are examples of sales items that are generally exempt from sales tax:

- Meals, food, candy, and soft drinks sold during the regular school day by eligible school organizations, with school authorization, qualify for the applicable school-day sales-tax exemption. Sales must separately comply with applicable USDA Smart Snacks standards and District nutrition rules.
- Food sales by a person under 18 years old who is a member of a school-affiliated group as part of a fund-raising drive sponsored by the organization
- Soft drinks, candy, popcorn, and similar items sold at campus dances or events after the regular school day as part of a fund-raiser
- Concession-stand food sales by booster clubs or other school support organizations may be exempt when the fundraising sales benefit the school or District and occur at a school-sponsored or sanctioned event. Other food-sale exemptions have separate conditions. The Business Office must confirm the seller, event, items, and use of proceeds; calling a sale a fundraiser alone does not establish exemption. See Texas Comptroller, School Fundraisers: https://comptroller.texas.gov/taxes/publications/94-183.php
- Magazine subscriptions sold for six months or longer
- School newspapers
- Club memberships
- Admission tickets for school or PTA carnivals, assemblies, athletic events, dramas, and dances

These items are not subject to sales tax under applicable exemptions.

Booster Clubs

The following flowchart shows the approval path for using Booster Club funds. For additional information, see the Booster Club Guidelines on the COCISD website. [Reference]



Fundraising

Fundraising Activities Procedures

All fund-raising activities must follow established procedures, including limits on the number of fundraisers a campus or group may conduct. These procedures ensure compliance with sales tax laws and District guidelines for controlling raised funds. Sponsors are responsible for maintaining accurate records of sales, tracking all purchased items for resale, and selecting reputable vendors. All merchandise and money must be secured at all times, and bills should be submitted to the Business Office for timely payment.

- Projected Fundraiser Form: At the start of each school year, sponsors planning fundraisers must complete the COCISD Projected Fundraiser Form for each proposed event. This ensures proper management of competing fundraisers, avoids unapproved activities, and provides insight into timing and community impact.
- Application for Student Activity Sales: Sponsors must submit the Application for Student Activity Sales Form in Frontline at least one week prior to the fundraiser start date and receive Business Office approval before beginning any sales activity.
- Approval Notification: Once approved, sponsors will be notified and may proceed with the fundraiser. Payment for goods may be collected at the time of sale or at product delivery, as determined by the sponsor.
- Requisition for Fundraiser Goods: After approval, the sponsor should submit a requisition to the selected vendor for the estimated cost of goods to be sold.
- Fund Tracking and Deposits: All fundraisers will be identified and tracked, and collected funds must be deposited following District cash handling procedures. The assigned Fundraiser Number must appear on all deposits.
- Expenditures: Once sufficient funds have been collected to support the purpose of the fundraiser, expenditures may be made following approved guidelines.
- Fundraiser Reporting: Within 30 days of the conclusion of the fundraiser, the sponsor must submit a Fundraiser Form to the Business Office showing the results. Deposits reported will be verified against bank records, and sponsors must explain any discrepancies.

Number of Fundraisers

During the school year (September 1 – August 31), campuses, school-sponsored clubs, and student organizations may conduct a maximum of two school-wide fundraisers per group. These fundraisers involve students selling items to raise funds for the campus, club, or organization.

- Profit Requirements:
  - School-wide fundraisers must aim to generate a minimum profit of $1,000.
  - Club or organization fundraisers must aim to generate a minimum profit of $500.
- Determining Fundraiser Count:
  When assessing whether an activity counts toward the two-fundraiser limit, the intent of the event must be considered. For example, a dance or sock hop should only count if it is specifically held to raise funds, rather than merely charging admission to cover costs for a campus-wide activity.

Crowdfunding

Online fundraising sites are increasingly popular. When funds are raised for the benefit of the District, they must flow through the District or an approved organization (PTA, Booster Club, Student Clubs, etc.). Individuals seeking funds must complete the Fundraiser Approval Form, which is reviewed and approved by the campus principal and Chief Financial Officer (CFO). Approval ensures the campaign aligns with campus goals and complies with District policies.

Requirements for Online Fundraising Campaigns

- Include the District, campus, and teacher name on the project website.
- Set a project deadline of 45 days or less.
- Provide donors with information regarding service fees deducted from their donation.
- Follow District purchasing requirements when using funds collected.
- Ensure technology items meet District technology requirements.
- Tag technology items as fixed assets if required, or any item over $5,000.
- Ensure donations and purchased items remain on the campus.
- Safeguard donations upon delivery.
- Comply with additional online site requirements (e.g., documentation of project completion, shipping costs, copyright requirements). No student photos may be used.
- Report donations received to the Business Office upon project completion using the Fundraiser Form.

Prohibited Actions for Individuals Using Online Fundraising Sites

- Withdraw funds into personal bank accounts; funds must be requested via paper check.
- Transfer donations from campus to campus.
- Ask for donated items to be mailed to employee homes.
- Seek funding for personal, political, or business purposes.
- Fundraise for a charity (e.g., Red Cross) without Superintendent or designee approval.
- Pressure parents to donate to the site.

Donations

The District values and recognizes community support in the form of donated funds, goods, and services. All donations must comply with applicable laws, Texas Education Agency (TEA) guidelines, and Board policy. Board Policy CDC (Local) establishes the requirements and procedures for accepting donations.

The Board delegates to the Superintendent or designee the authority to accept gifts, donations, grants, and sponsorship agreements valued at $500 or less, provided the donation meets the acceptance criteria outlined in Board policy. Acceptance of such donations shall be reported to the Board at the next regular meeting. Donations exceeding $500 require prior Board approval.

Submit a Donation Acceptance Request Form to the Business Office before accepting a donation. The Chief Financial Officer reviews the documentation and routes the request for acceptance by the Superintendent or authorized designee for donations of $500 or less, or by the Board for donations exceeding $500, as described above. CFO review does not substitute for the required acceptance authority.

In accordance with TEA guidance and sound fiscal management practices, the Board or administration may decline a donation if any of the following conditions apply:

- The donation creates a program, activity, or condition that is inconsistent with District policies, philosophies, or current or future plans or purposes.
- The donation would initiate a program or activity for which the District would be unwilling or unable to assume financial responsibility once donated funds are exhausted.
- The donation may result in costs to the District that are determined to be unreasonable, excessive, or unsustainable.
- The donation would require the District to employ additional personnel or expand staffing beyond approved resources.
- The donation would impose restrictions that interfere with other District programs or operations.
- The donated materials or equipment are not of acceptable quality or are incompatible with existing District equipment, systems, or facilities.
- The donation would be inappropriate for or potentially harmful to students.
- The donation conflicts with any provision of state law, federal law, or District policy.
- Acceptance of the donation would not serve the best interests of the District, as determined by the Board or its designee.

Regardless of cost, gifts and donations of the following items shall be reviewed by the Business Office prior to acceptance:

- Computer, technology, and telecommunications equipment;
- Contracted or professional services;
- Food service or food preparation equipment;
- Equipment requiring dedicated space, specialized installation, or additional electrical or utility capacity; and
- Items involving the installation, removal, or modification of permanent fixtures to District buildings or grounds.

All accepted donations shall be properly documented and recorded in the District's accounting records in accordance with TEA Financial Accountability System Resource Guide (FASRG) requirements. Documentation shall include, at a minimum, the Donation Acceptance Request Form, approval documentation, and records sufficient to establish the nature, value, and intended use of the donation. The District shall maintain an adequate audit trail to ensure accountability, transparency, and compliance with applicable state and federal laws and Board policy.

Gifts Grants and Donations under Texas Education Code 11.156

A conveyance, devise, or bequest of real or personal property made for the benefit of the public schools by any person for a county, municipality, or school district vests in the county school trustees or the board of trustees of the municipality or school district, or their successors in office, as trustees for the benefit of the public schools served by the donation, unless otherwise directed by the donor.

- Funds, property, or income derived from donated property may be expended by the trustees:
- For any purpose designated by the donor, provided the purpose is consistent with the lawful objectives of the public schools for whose benefit the donation was made; or
- For any lawful purpose if the donor does not designate a specific use.

Endowments

Individual endowments may be established by specific donors and allocated for a designated program area or purpose. Through the endowment program, donors are provided the opportunity to perpetuate an annual award in a program area of their choice, subject to District approval and applicable law.

Types of Endowments

Full Endowment
A minimum gift of $10,000 is required to establish a Full Endowment. The intended annual award is $500, subject to available distributable earnings, donor terms, and District investment policy. The principal is intended to be preserved; a $500 annual payment or a particular investment return is not guaranteed. A Full Endowment may be established in one of the following ways:

- The donor contributes at least $10,000 within a one-year period, at which time the endowment is granted immediate perpetual status; or
- The donor establishes the fund with a minimum initial contribution of $2,000 and agrees to continue contributions over a period of up to five years. The endowment will not be granted perpetual status until the full $10,000 has been contributed.

Term Endowment
A minimum total contribution of $2,500 over a five-year period is required to establish a Term Endowment, which provides an annual award of $500. The donor may contribute the full amount upfront or make annual contributions over the term period. A Term Endowment is awarded only for the duration of the specified term and may be renewed at the conclusion of the five-year period, subject to District approval.

General Provisions

Donors may include individuals, corporations, businesses, organizations, or foundations. Endowment funds shall be invested and administered under the District's investment policy, applicable law, and accepted donor restrictions. Community benefit does not authorize an investment that is otherwise prohibited.

All endowment funds shall be recorded, tracked, and reported in accordance with the Texas Education Agency Financial Accountability System Resource Guide (FASRG) and District accounting procedures. Documentation shall be maintained to clearly identify donor intent, approval authority, contribution amounts and dates, investment activity, earnings, and award disbursements. Separate accounting records shall be maintained as necessary to ensure that endowment principal and earnings are used solely for their intended purposes. The District shall maintain a complete and auditable trail sufficient to ensure transparency, accountability, and compliance with applicable state and federal laws and Board policy.

Gift Card Purchases and Federal Funds

Gift cards may not be purchased for any purpose using local or campus activity funds. If a gift card is purchased in violation of this requirement, the cardholder shall be personally responsible for reimbursing COCISD.

In addition, the Texas Education Agency's Federal Cost Principles provide guidance regarding allowable and unallowable expenditures of federal funds. District staff are responsible for reviewing and complying with these requirements, including the sections titled Awards for Recognition/Incentives for Participation (page 3) and Gifts/Items That Appear to Be Gifts (page 11).

Awards for Recognition/Incentives for Participation should be limited to the following:

- Certificates, plaques, ribbons and small trophies of nominal cost or

Inexpensive instructionally related items such as pens/pencils to be used in the classroom

Gifts or Items That Appear to Be Gifts:

The following are unallowable using federal funds:

Contributions or donations of federal funds, property, or services to others are unallowable under 2 CFR 200.434(a). Review the applicable 2 CFR Part 200 cost principles and award conditions before committing grant funds.

The Texas Education Agency's Division of Financial Audits recommends that gift cards not be purchased regardless of funding source. When using public funds, it is necessary to have an audit trail which helps ensure that funds are not used for inappropriate items (i.e. alcoholic beverages, cigarettes, etc.).

Gift cards are prohibited under this manual. A conference or organization’s request for gift cards does not create an exception. Refer such requests to the Business Office before making any commitment; staff may not purchase or donate gift cards unless an applicable District policy expressly permits the transaction and all required approvals and funding conditions are satisfied.

Raffles

By Texas law, schools and the District may not conduct raffles. Only raffles conducted in accordance with the Charitable Raffle Enabling Act (Occupations Code § 2002.003, § 2002.051; Atty. Gen. Op. JM-1176, 1990) are authorized. [See also Board Policy CDC.]

A raffle is the awarding of one or more prizes by chance at a single occasion among a group of persons who have paid or promised a thing of value for a ticket representing a chance to win a prize.

Raffles are not permitted if conducted by:

- An individual;
- A for-profit business; or
- A charity that does not qualify under the Charitable Raffle Enabling Act.

The Act allows only “qualified organizations” to conduct raffles, with up to four raffles per calendar year. In general, a qualified organization is:

- A nonprofit religious association in Texas that has existed at least 10 years;
- A nonprofit volunteer emergency medical service that provides no compensation beyond nominal amounts;
- A nonprofit volunteer fire department providing firefighting services with no compensation beyond nominal amounts; or

- A nonprofit organization in existence at least three years, with a governing body duly elected by members, exempt under IRS Section 501(c), not distributing income to members or officers, not devoting substantial activities to lobbying, and not participating in political campaigns.

Raffle Requirements for Qualified Organizations

- Prizes: Money is prohibited. The general maximum value of a prize purchased by the qualified organization is $75,000; donated prizes have no statutory value cap. Residential dwellings and state-lottery tickets have special rules under Occupations Code 2002.056 and require review before being offered.
- Possession/Bond: The organization must have each raffle prize in its possession or post a bond for the prize value with the county clerk where the raffle occurs.
- Frequency: A qualified organization may conduct up to four raffles per calendar year under the Charitable Raffle Enabling Act; only one raffle may be conducted at a time. This does not authorize the District or a school to conduct a raffle.
- Advertising: Tickets may not be advertised statewide or through paid advertisements. Each ticket must state:
  - The organization's name;
  - Address of the organization or officer;
  - Ticket price;
  - General description of prizes valued over $10; and
  - Date prizes will be awarded.
- Ticket Sellers: Only members of the organization (or recognized student organizations at higher education institutions on behalf of the institution) may sell tickets. No compensation may be paid directly or indirectly for organizing, conducting, or selling tickets. Non-members or unauthorized individuals may not sell tickets.
- Use of Proceeds: All proceeds must be used solely for the organization's charitable purposes.

Only raffles conducted according to the Charitable Raffle Enabling Act are authorized. Any other raffle is considered gambling under the Texas Penal Code:

- Conducting an unauthorized raffle: Class A misdemeanor
- Participating in an unauthorized raffle: Class C misdemeanor

Disposition of Equipment

The disposition of District-owned equipment is governed by Board Policy CI.

CI (Legal) provides that the Board may, in an appropriate manner, dispose of property that is no longer necessary for District operations.

CI (Local) delegates authority to the Superintendent or designee to:

- Declare District materials, equipment, and supplies as unnecessary; and
- Dispose of unnecessary materials, equipment, and supplies for fair market value.

If the property has no fair market value, the Superintendent or designee may dispose of the property at their discretion, in accordance with administrative procedures.

When a campus or department determines that equipment is no longer needed, the Business Office should be contacted to coordinate the appropriate method of disposal and ensure compliance with District policy and any applicable legal or audit requirements.

Federal Equipment Disposition

When equipment purchased with federal program funds is no longer needed for the original purpose or other activities supported by the federal program, disposition shall follow federal guidelines:

Unit Cost Less Than $5,000

- Equipment may be retained, sold, or otherwise disposed of without prior authorization from the Texas Education Agency (TEA).
- All disposals must be documented in accordance with TEA and District procedures to maintain an audit trail.

Unit Cost of $5,000 or More

Equipment may be retained or sold, subject to the following procedures:

- Retention for Non-Federal Use
  - Before retaining equipment for non-federal use, obtain the Business Office's determination of the applicable award terms and any required disposition instructions.
  - Determine and account for any amount owed to the awarding agency or pass-through entity under those instructions; a local fund transfer alone does not satisfy the federal interest.
  - Fair market value may be determined by an independent appraiser or a vendor.
- Sale of Equipment
  - Equipment sales must follow District surplus-property procedures and the applicable award's disposition requirements, including 2 CFR 200.313 when applicable. Obtain required instructions from the awarding agency or pass-through entity before disposition; do not rely on the superseded 34 CFR 80.32 citation.
- Use of proceeds:
  - Retention or sale proceeds must be handled as the applicable award and disposition instructions require. When applicable, the federal interest is based on the federal participation percentage and current fair market value or sale proceeds.
  - Do not automatically reuse sale proceeds in the program or refund all proceeds to TEA. The Business Office must determine the amount, recipient, and permitted use under the applicable award and written disposition instructions.

All retention, sale, and proceeds transactions must be fully documented to ensure compliance with TEA and federal audit requirements.

Appendix

Forms and Reference Documents

- A1 Employee Travel Request Form
- A2 Student Travel Request Form
- A3 Texas Sales and Use Tax Exemption Certification
- A4 Texas Hotel Occupancy Tax Exemption Certificate
- A5 Conflict of Interest Questionnaire
- A6 IRS Form W9
- A7 Application for Student Activity Sales

A1 Employee Travel Request Form

COLDSPRING-OAKHURST CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

EMPLOYEE TRAVEL REQUEST FORM

- Submit employee travel requests at least three (3) weeks before the scheduled event.
- The campus/department must encumber the request in the accounting system to confirm available funds.
- Actual meal reimbursements require itemized receipts.
- Check requests received by the Business Office by Wednesday noon will be ready Thursday morning of that week.

REQUEST AND TRIP INFORMATION

Date of Request: _____ **Campus/Dept.:** _____

Employee Name: _____ **Number of Travelers:** _____

Mailing Address: _____

Event: _____ **City, State:** _____

Purpose: _____

Departure Date: _____ **Return Date:** _____

TEKS Objective No.: _____ **Budget Code:** _____

# of Students per Employee: _____

Substitute Required: ☐ YES ☐ NO

TRAVEL EXPENSES

Registration Payable to: _____ **Total: $** _____

LODGING NOTE: Rates may not exceed U.S. General Services Administration limits. Do not book through third-party discount sites; reserve directly with the host or recommended hotel. See GSA Travel Per Diems.

Hotel Name: _____ **Hotel Address:** _____

# of Nights: _____ **Rate/Night: $** _____ **Hotel Total: $** _____

MEALS — OVERNIGHT TRAVEL ONLY: Actual cost, not to exceed $46 per day ($7 breakfast / $14 lunch / $25 dinner).

Travel timing	Breakfast	Lunch	Dinner	Total
Depart before 8:00 a.m.	$7	$14	$25	$46
Depart 8:00 a.m.–12:00 p.m.	—	$14	$25	$39
Depart after 12:00 p.m.	—	—	$25	$25
Return before 11:30 a.m.	$7	—	—	$7
Return 11:31 a.m.–6:30 p.m.	$7	$14	—	$21
Return after 6:30 p.m.	$7	$14	$25	$46

Personal Vehicle — Allowed Miles: _____ **× $0.76 = $** _____

Vehicle requirements: Use a school vehicle when available. Personal-vehicle reimbursement is not allowed when a school vehicle is available. Attach a Google map showing the beginning and ending addresses.

Estimated Total Travel Cost: $ _____

CERTIFICATION AND APPROVAL

Requester Signature: _____ **Date:** _____

Campus/Department Approval: _____ **Date:** _____

A2 Student Travel Request Form

COLDSPRING-OAKHURST CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

STUDENT TRAVEL REQUEST FORM

- Submit field-trip and student-travel requests at least three (3) weeks before the scheduled event.
- Enter anticipated expenditures promptly to confirm available funds.
- If checks are needed for lodging, registration, or meals, notify the Business Office at least one (1) week before travel.
- Check requests received by the Business Office by Wednesday noon will be ready Thursday morning of that week.

REQUEST AND TRIP INFORMATION

Date of Request: _____ **Grade/Dept.:** _____

Organization: _____ **Sponsor:** _____

Event: _____ **City, State:** _____

Purpose: _____

Departure Date: _____ **Return Date:** _____

TEKS Objective No.: _____ **Budget Code:** _____

Number of Students: _____ **Number of Adults:** _____

# of Students per Employee: _____

Substitute Required: ☐ YES ☐ NO

TRAVEL EXPENSES

LODGING NOTE: Rates may not exceed U.S. General Services Administration limits. Do not book through third-party discount sites; reserve directly with the host or recommended hotel. See GSA Travel Per Diems.

Hotel Name: _____ **Phone:** _____

Hotel Address: _____

# of Nights: _____ **Rate/Night: $** _____ **Hotel Total: $** _____

Registration Payable to: _____ **Total: $** _____

STUDENT MEALS — Payable to Sponsor/Vendor; not to exceed $8 per meal or $24 per day

Est. Students: _____ **Est. Faculty:** _____ **Est. Sponsors:** _____

Estimated Meal Total: $ _____

TRANSPORTATION

Reserve district transportation through SchoolDude at least 14 days in advance.

District Bus Request Approved: ☐ YES ☐ NO

Other Transportation Planned: _____

ESTIMATED COST

Hotel	Registration	Meals	Other	TOTAL
$	$	$	$	$

CERTIFICATION AND APPROVAL

Requester Signature: _____ **Date:** _____

Campus/Department Approval: _____ **Date:** _____

A3 Texas Sales and Use Tax Exemption Certification

COLDSPRING-OAKHURST CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

This certificate does not require a number to be valid. **Federal Tax ID: 74-6000524**

PURCHASER INFORMATION

Purchaser: Coldspring-Oakhurst Consolidated Independent School District

Address: P.O. Box 39 **Phone:** 936-653-1100

City, State, ZIP: Coldspring, Texas 77331

SELLER AND PURCHASE INFORMATION

COCISD claims an exemption from payment of sales and use taxes for the taxable items described below or on the attached order or invoice purchased from:

Seller:

Street Address: **City, State, ZIP:**

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

BASIS FOR EXEMPTION

Purchaser claims this exemption for the following reason:

Educational Entity (K-12 School District)

CERTIFICATION

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

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

Authorized Purchaser	Title	Date
CBallard	District Accountant	09/01/2025

IMPORTANT **This certificate cannot be used to purchase, lease, or rent a motor vehicle.**

Furnish this certificate to the supplier. Do not send it to the Texas Comptroller of Public Accounts.

COCISD Tax Exempt Certificate | Revised 09/08/2026

A4 Texas Hotel Occupancy Tax Exemption Certificate

COLDSPRING-OAKHURST CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

Provide this completed certificate to the hotel to claim an exemption from state hotel occupancy tax. The hotel may request identification or other proof of affiliation with COCISD.

EXEMPT ENTITY INFORMATION

Entity: Coldspring-Oakhurst Consolidated Independent School District

Status: Educational Entity **Federal Tax ID:** 74-6000524

Address: P.O. Box 39, Coldspring, Texas 77331

GUEST AND HOTEL INFORMATION

Guest Name:

Hotel Name:

Guest Signature: **Date:**

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 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 exemption under hotel occupancy tax or other applicable law. The offense may range from a Class C misdemeanor to a felony of the second degree.

EXEMPTION CLAIMED

☑ **Educational Entity**

This category includes Texas school districts and their employees traveling on official business. Educational entities are exempt from state hotel occupancy tax but are not exempt from local hotel occupancy taxes.

PAYMENT REQUIREMENTS

COCISD employees traveling on official business may pay in any manner. For a non-employee to qualify, COCISD must provide the completed certificate and pay the hotel using District funds.

HOTEL RECORDS

Hotels should retain the completed exemption certificate and supporting records for four years. Do not send this certificate to the Texas Comptroller of Public Accounts.

Important: This exemption applies to state hotel occupancy tax only. Local hotel occupancy taxes remain due for educational entities.

See Page 2 for exemption details and permanent-resident information.

A5 Conflict of Interest Questionnaire

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. *See* Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 **Name of vendor who has a business relationship with local governmental entity.**

2 ☐ **Check this box if you are filing an update to a previously filed questionnaire.** (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 **Name of local government officer about whom the information is being disclosed.**

_____
Name of Officer

4 **Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.**

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐ Yes ☐ No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐ Yes ☐ No

5 **Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.**

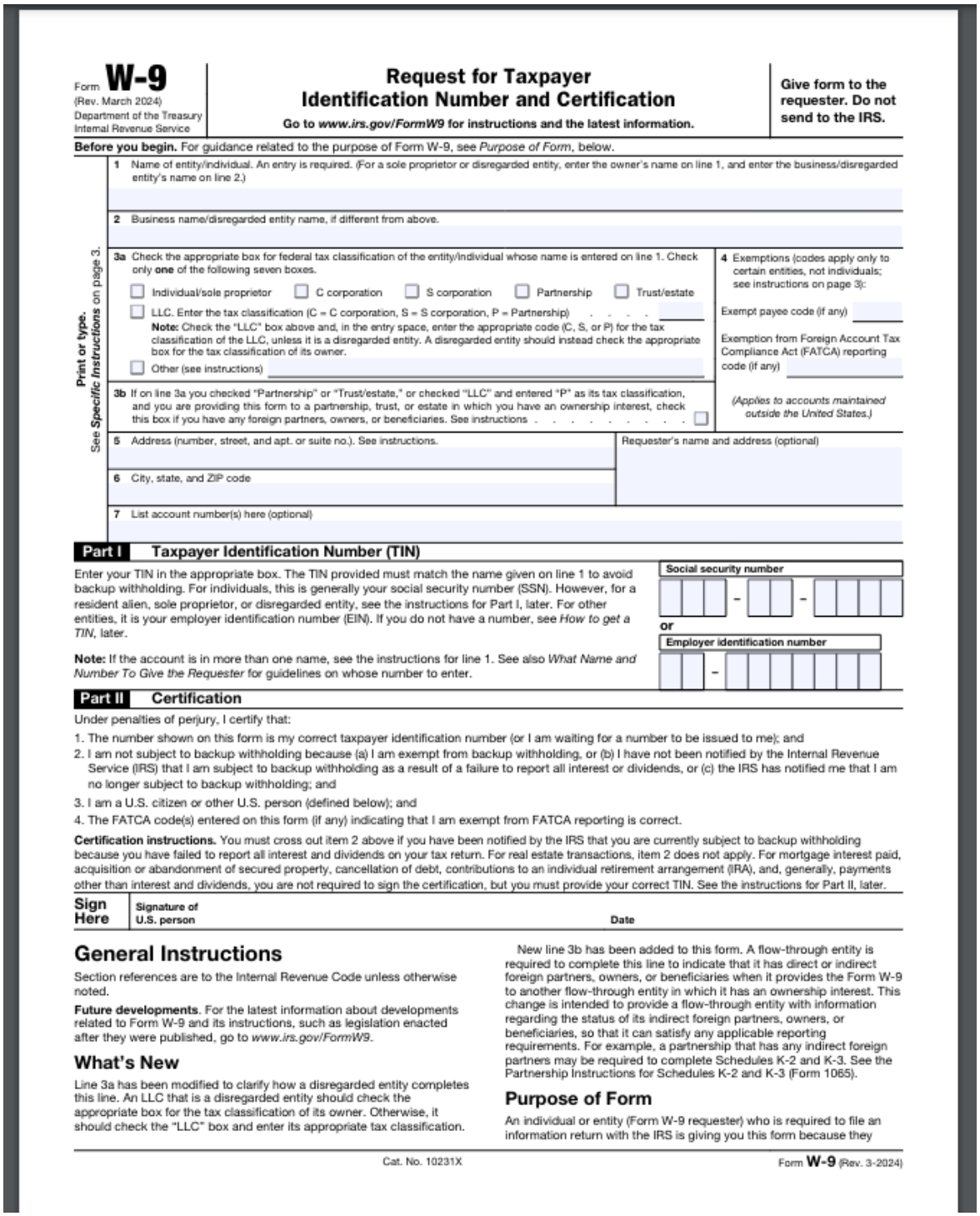
6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

_____ _____
Signature of vendor doing business with the governmental entity Date

Form provided by Texas Ethics Commission www.ethics.state.tx.us Revised 1/1/2021

A6 IRS Form W9



Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

___ - ___ - ____

or

Employer identification number

__ - _____

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** | **Date**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Cat. No. 10231X

Form **W-9** (Rev. 3-2024)

A7 Application for Student Activity Sales

COLDSPRING-OAKHURST CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

APPLICATION FOR STUDENT ACTIVITY SALES

- This application must be fully COMPLETED and APPROVED at the beginning of each school year before ordering or encumbering any expenses.
- Each sport and/or department is limited to two (2) fundraisers per school year.
- A COCISD Projected Fundraiser Form is REQUIRED for each anticipated fundraiser. The Google form distributed by the Business Office must be completed at the start of every school year for every fundraiser.
- All staff must comply with federal and state regulations governing food and beverage sales to students during the instructional day. Contact the Child Nutrition Department for guidance.

FUNDRAISER INFORMATION

Projected Fundraiser Event:

Sponsor: _____ **Club/Dept.:** _____

Campus: _____ **Budget Code:** _____

Event Begin Date: _____ **Event End Date:** _____

EVENT PURPOSE AND USE OF FUNDS

1. Brief Description of Event

2. Reason for Event

3. How profits will specifically be spent

REQUIRED CONFIRMATIONS

4. Number of fundraisers the club/department will have this school year: _____

5. Has a COCISD Projected Fundraiser Google Form been submitted? ☐ YES ☐ NO

6. Number of students participating in the fundraiser: _____

7. Will this fundraiser sell food/drink to students during school hours? ☐ YES ☐ NO

If "yes," contact the Child Nutrition Department before proceeding.

8. COST BREAKDOWN

	PROJECTED AMOUNT ($)	ACTUAL AMOUNT ($)	VARIANCE ($)
TOTAL FUNDS COLLECTED			
TOTAL FUNDS SPENT			
NET PROFIT			

9. Additional Information