



**Fiscal Manual
(Fiscal Guide for District Staff)
2018-2019**

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Introduction

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

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

Finance Division Staff

The Finance Division staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. The staff includes the following personnel:

Title	Name	Extension
Chief Financial Officer	Lynly G. Leeper	40050
Comptroller	Mary Haynie	40201
Accounting and Payroll Director	Kathleen Turner	40271
Fund Accountant (grants and accounts payable)	Becky Friesenhahn	40248
School Fund Accountant (activity funds and cashiers)	Jennifer Delgadillo	40249
Property Control Officer	Gilbert Rodriguez	40245
Travel Clerk	Cheryl Mata	40258
Lead Accounts Payable Clerk	Gaby Hernandez	40257
Budget Director	Maria Ontiveros	40221
Budget Specialist	Isidra Ochoa	40226
Budget Analyst	Roland Viera	40225
Payroll Accountant	Edie Zalace	40277
Purchasing Director	Christine Gerlach	40288
Senior Buyer	Andrea Amiri	40299
Senior Buyer	Patty Delgado	40289
Senior Buyer	Monica Vasquez	40291
Records Management Supervisor (transcripts, open records requests, records retention)	Laura Guerra	40211
Risk Management Director	Lory Quintela	40472
Risk Management Coordinator	Ernie Landeros	40455
Risk Management & Safety Tech.	Lou Ann Estrada	40482
Risk Management Leave of Absence	Elizabeth Eck	40404

Finance Division Vision and Mission Statements

Vision Statement:

The Finance Division will provide the highest degree of customer service through communication, training and technology for the enhancement of student success.

Mission Statement:

The Finance Division of Ysleta ISD encompasses the following functions: Accounting, Budget, Payroll, Purchasing, Records Management, and Risk Management. The Division will process and

record all District transactions accurately and timely, while maintaining compliance with Federal and State regulations and extending exceptional customer service.

Activity Funds (Campus/461/CCOF)

Campus activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's business office on at least a weekly basis. Refer to cash/check handling procedures.

Campus activity funds are managed using a centralized system. All deposits and expenditures under a centralized system shall be made through the district business office. Ysleta ISD accomplishes this by having the campus make the actual bank deposit from the campus, and sending a Deposit Summary Form to the district cashier for recording of the transaction. All expenditures are made using a district requisition/purchase order or Request for Payment form.

Campus activity funds shall be primarily used to benefit the district or its students and shall be related to the district's educational purpose in accordance with School Board Policy CFD Local. Typical uses include field trip fees, awards, incentives, etc. These funds shall not be used for "gifts" to students and/or staff. Budgeted funds shall not be used to generate activity funds revenue, nor shall staff (administrative/support) earn wages while generating activity funds, unless required under IRS rules. Giving of staff time to generate activity funds shall be voluntary.

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

Campuses may establish a staff Courtesy/Hospitality account with voluntary donations from staff. These funds are not district funds and may be used in any manner. Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, employee recognition awards, etc. These funds shall be deposited and expended from an Agency Fund (Fund 865).

Activity Accounts (Student Organizations)

Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the campus business office on at least a weekly basis. Refer to cash/check handling procedures. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts] or on the Tabulation of Monies Collected form (refer to Fundraising Documentation Forms).

Student activity funds are managed using a decentralized system. All deposits and expenditures under a decentralized system shall be made at the campus level.

Student activity funds shall be used exclusively for the purpose that the activity group serves, in accordance with School Board Policy CFD Local. This should be primarily for the benefit of the students, but may occasionally include benefit to the campus, or outside civic organizations. Typical uses include student travel, awards, banquets, supplies, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers with submission of signed club minutes authorizing the purchase with club funds.

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). A Fund Raising/Sales Activity Application form should be submitted to the principal or designee in advance of the scheduled activity. In addition, at the end of the fund raising activity, the Fundraising Recap report detailing the profit or loss should be filed with the principal or designee. Activity funds shall be audited and must adhere to accepted business practices.

Merchandise ordered for resale should be distributed to students on a written distribution log. The merchandise distribution log should reconcile with the corresponding invoice and/or packing list.

To establish an activity account, an organization should have an approved constitution, by-laws and elected officers. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training should be scheduled to assist the organization sponsors in managing their respective student activity account(s).

Since Student Activity Accounts are trust funds that the campus manages on behalf of the students, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of five years. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the principal or designee, as part of the closeout procedures, shall collect all club records for storage for 5 years. New receipt books should be issued to staff members for each fiscal year.

Apparel/Clothing (Uniform) Sheet

Please use commodity code 10011 on the requisition. This should be used for purchases of employee uniforms only. Complete, scan, and attach the Apparel/Clothing/Uniform spreadsheet as an excel file to the requisition. The requisition and spreadsheet dollar amounts must match. Due to W-2 reporting requirements, orders for employee uniforms can only be placed between January 1 and September 30 of each year. Requisitions must be entered before October 1, and converted into purchase orders before October 10; no requisitions will be allowed between October 1 and December 31.

Athletic Event Gate Receipts

Athletic event gate receipts (admission) shall be recorded on a Ticket Sale Record form completed by the Game Cashier or the Game Manager. The Game Manager ensures that actual deposits for Varsity Football games are picked up by the District courier at the end of the game. Deposits for all other Athletic events are given to the Campus Administrator on duty, for safekeeping until the next business day, when the campus can give the deposits to the District Courier for transport to the bank. The completed Ticket Sale Record, any unsold tickets, and a copy of the deposit slip shall be forwarded to the District Athletic Cashier on the next business day. Deposits shall be recorded in the appropriate athletic events revenue account(s).

Awards, Student

Student awards purchased with general funds (Fund 199) are limited to trophies, plaques, certificates and ribbons. Any other type of student award shall be paid from Fund 461. These awards shall be de minimis in nature, no more than twenty five dollars in value, and if gift cards

are given as awards, they must be purchased from a store that provides educational supplies or materials, such as Barnes and Noble. (See Gift Cards section below.)

Awards, Employee

Employee awards are limited to trophies, plaques, certificates and ribbons, and must be purchased by campuses from their Fund 461 monies. These awards shall have a value of less than \$25, and gift cards are not allowed.

Awards, Employee Retirement

Retirement awards are not taxable to the employee if three (3) conditions are met per the IRS Code: (1) The item purchased is tangible personal property – “an item”, not a gift card; 2 – the employee has worked for the district a minimum of 5 years; and 3 – the item is presented to the employee during “a meaningful presentation” ceremony. The item may not cost more than \$100.00 and must be purchased utilizing either 461-campus operating fund or 724-coke fund.

Budget Amendments - Action

A budget action amendment is a transfer of funds across difference functions or when increasing revenues and/or expenses within or across the district’s legal funds (funds 199, 240, and 5XX). For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should be stated in whole dollars.

Budget amendments must be approved by the Board of Trustees, on a quarterly basis. Requests should be submitted in accordance with agenda deadlines. These can be found on the Budget Department SharePoint web page. Amendments will not be posted until after the Board of Trustees have approved them; therefore, requisitions for these funds cannot be entered until the amendment has been approved.

Budget Amendments - Information

A budget information amendment is a transfer of funds which is not across different functions. The Budget department shall approve and post all budget information amendments on a daily basis. Budget transfer line items should be stated in whole dollars.

To keep budget information amendments to a minimum, each budget manager should review his/her budget on at least a monthly basis to determine if any information amendments are necessary. The use of roll-up codes will minimize the need for these types of transfers.

Amendments moving funds out of salary related accounts (objects 61XX) to non- salary accounts are not allowed unless they involve State Compensatory Education funds (PIC 30 or 34), or Title I funds (Fund 211).

Budget Development

The Budget Department will determine appropriate allocations for elective funds for campuses and departments and distribute this information in Budget Packets through SharePoint, usually in

February. Campuses/departments are responsible for entering their budgets into the financial system by the deadline set. The elective allocations must be used to cover all non-salary costs except utilities, and athletic stipends. Extra duty/overtime costs, part-time salary costs, cell phone allowances, and department chair stipends are all salary costs that must be covered from the elective allocations.

Allocations for mandated programs (PIC 21-30, and 33-35) and for High School allotment (PIC 31) must remain within the program. Funds cannot be reduced from these programs, or diverted to other program codes. Athletic allocations cannot be reduced, but the campus can add additional elective funds if so desired.

Budget Membership Adjustments

The Budget is developed using membership projections that are calculated from previous year information. The Budget department will evaluate the membership projections used, in comparison to actual membership at each campus using the last week of September actual membership data. If the actual membership varies from the projection to the extent that a monetary adjustment of more than \$5,000 in either direction occurs, the Budget department will adjust the budget campus budget allocation, to reflect the actual membership. Adjustments of under \$5,000 will not be made and no adjustment will exceed \$35,000.

Cash/Check

Handling

All cash/checks that are accepted shall be given a cash receipt or included in a cash receipts log. All cash and checks shall be deposited with the campus secretary/bookkeeper on at least a weekly basis. No post-dated or temporary bank checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home for extended periods of time. No cash purchases should be made – every dollar collected should be receipted and deposited to the campus secretary/bookkeeper. The campus secretary/bookkeeper shall receipt [in a bound, pre-numbered receipt book] and deposit all monies on at least a weekly basis. A Deposit Summary Form should be sent to the District Cashier for every non-student activity group deposit. The Deposit Summary Form must be prepared at least weekly and shall include one form per deposit slip submitted to the bank.

Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district. Cash collected shall not be used as a petty cash fund for purchasing items.

The Accounting department will hold annual cash handling trainings that are mandatory for each campus. The person attending shall then take the information back to the campus/department and train every staff member who handles any cash collections. A sign in log shall be kept and a copy should be submitted to the School Fund Accountant once the training is complete.

Check Processing

The Accounting department will process and release checks on a weekly basis. Generally, checks will be generated on Wednesday. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. All payment requests, including supporting

documentation, such as travel advances/reimbursements, etc. shall be approved by the appropriate principal or administrator and submitted to the Accounting department by 5:00 PM on Friday for payment the following Wednesday. Requests received after this time will be processed the week following the receipt date. Check requests without all of the supporting documentation will not be accepted, nor processed. The Accounting department shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

The appropriate forms shall be used for travel disbursements, and all other non-purchase order disbursements and/or reimbursements shall be submitted on a Request for Payment Form. State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Accounting department on a timely basis for payment.

Checks not cashed by the expiration date of 180 days after issue date, can be voided and re-issued at the request of the payee. Otherwise, the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

Contracts

The completed and signed Contract Processing Form must be submitted to Purchasing with the proposed contract. The following information is required to process the contract: vendor information (contact name, email address and/or phone number for the vendor), account number(s) to be charged and cost associated with the contract. If travel is part of the contract, reimbursement rates must meet GSA guidelines for meals and lodging.

Cooperative Requisition \$100,000 plus

Cooperative requisitions over \$100,000 require Board approval. The requestor may not initiate separate, sequential, or component requisitions to avoid this requirement.

Credit Cards

The district utilizes several credit cards for purchasing of City required permits, travel, and some pre-approved miscellaneous items. All credit receipts (detailed and itemized) shall be submitted to the School Fund Accountant within 5 days of purchase to ensure prompt payment to the vendor. If receipts are not submitted on a timely basis, these charges will be subject to immediate reimbursement by the employee. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

Any misuse of district credit cards may result in disciplinary action, up to and including employment termination.

Deposit Required

No more than 10 percent of the total invoice is to be provided to a vendor as a deposit, unless the vendor is another government entity, such as the City of El Paso, UTEP, EPCC, etc.

Donations and Gifts

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. The Request for Acceptance of Donation Form shall be completed by the donor. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures.

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$5,000. In addition, the equipment shall be added to the district inventory.

All donations with a value equal to or greater than \$5,000 shall be approved by the School Board; donations of a lesser value shall be approved by the Chief Financial Officer, in accordance with Policy CDC.

Facility Rental

Purchasing shall coordinate the rental of district facilities. Principals or their designee will provide availability for campuses and Purchasing will provide availability for Administration Cultural Arts Center (9600 Sims Dr.).

Specific information can be found on the Purchasing web page and in Policy GKD (Local).

The Facility Request Form, either intra-district or non-school, is required for all rentals. Refunds due to cancellation of the event, if any, shall be processed for payment through a Request for Payment Form.

Field Trips

All field trips shall be submitted for appropriate approval prior to a field trip. The Field Trip Request Form will be forwarded to the appropriate administrator for approval. If an overnight stay is required or if the trip is more than 100 miles in one day, the final approval will rest with the Associate Superintendent, in accordance with Policy FMG and related regulations. A purchase order shall be submitted for admission fees, meals, etc., if any.

All requests for school buses to transport students must be submitted through the financial system fleet work orders. These requests will be reviewed and assigned or denied by the Transportation department.

Fiscal Year

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

All invoices for goods received before June 30, shall be submitted to the Accounting department by July 30 for processing and payment.

Fixed Assets & Inventory

Fixed assets are defined as equipment with a unit value over \$5,000. These assets are tracked and recorded on the district’s financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Fixed Assets Clerk for removal from the district’s financial records. All fixed assets must be purchased through the use of an Object Code 663X.

Capital items are defined as equipment with a unit value over \$5,000, laptops and computers regardless of unit value, and printers with a unit value over \$1,000, in accordance with District Regulation CFB. Other items with a unit value under \$5,000 can also tracked and tagged at principal discretion, such as: TVs, VCRs, digital cameras, tablets, camcorders, PDAs, and other items that may have a personal use. These assets are tracked and recorded on the district’s inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Fixed Asset Clerk for removal from the district’s inventory tracking system. Inventory items are tracked for insurance purposes. Inventory items with a unit value less than \$5,000 must be purchased through the use of an Object Code 6395 or 6396.

A Fixed Assets Transfer Form should be utilized to transfer equipment from one room to another, one campus/dept. to another, or to transfer obsolete equipment to the Warehouse storage area. The loss or theft of inventory and fixed asset items should be reported immediately to the Security department and the Property Control Officer.

Items lost due to theft or vandalism must be reported immediately for police report for fixed asset items over \$5,000 for insurance claim purposes or a security report for inventory items.

Fundraisers

461 fund purchases must be from awarded vendors through District solicitation, cooperatives, or interlocal. If contract is required: up to \$4,999.99 campus Principal may sign; \$5,000 plus requires Purchasing Director signature (see Contracts).

865 fund / parent organization or external group funds purchases may be from awarded or non-awarded vendors. If contract is required, campus Principal may sign at any dollar amount.

Fundraising that isn’t initiated by District or campus, and no portion of the proceeds are shared with the District or campus are not allowed on District property.

Gift Cards

Employees: District funds shall not be used to purchase gift cards for employees. Gift cards, in any amount, are taxable to the employee and must be processed through the employee’s paycheck.

Gift cards donated to the district by outside sources for award to employees may also be considered taxable income. If employees are the only individuals with the opportunity to receive donated gift cards, then the award of the gift card would be considered taxable to the employee. However, if other non-employee individuals have an equal opportunity to receive the gift card and district employment is not a requirement in order to receive the gift card, such as door prizes at events attended by both employees and the community, then the gift card would not be taxable to the employee.

Students: Gift cards purchased as awards for students cannot exceed \$25, and must be for a store that provides educational supplies or materials. Items such as movie passes or other entertainment venues are not allowed.

Graduation Costs

All graduation costs, per the TEA FASRG, shall be coded to function 11, object 6499 regardless of the item purchased.

Holiday Specific Items

Please be advised that under district policy CA, the celebration of holidays is not allowed with any district funds. Staff Courtesy Funds, PTO/PTA, or Booster club funds may be utilized to pay for these events. In certain instances, fund 461 may be utilized for such purchases

Hospitality

All hospitality requisitions must include the type of event (meeting, professional development, parent teacher conference, etc.), the date(s), starting and end times, number of attendees and their title/position, and what is being purchased. Delivery charges are acceptable for food only. Refer to Policy CA for complete rules regarding hospitality.

Hospitality Purchasing with Federal and State monies

Per Federal and State guidelines, all hospitality purchases must be from an awarded vendor, either through district solicitations, Region 19, cooperatives, or interlocal agreements. Vendors listed under hospitality on the purchasing department webpage are not allowed to be utilized, as these are not awarded vendors.

Hotel Occupancy Tax Exemption Form

This form shall be used for out-of-town school-related travel within the state of Texas only. Copies may be obtained from the Accounting department or via the Accounting department web page. Lodging taxes, which should have been exempt for Texas, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any.

Invoices

Vendors are required to submit all invoices to the accounting office at 9600 Sims. If any invoices are received at the campus or department, they should be forwarded to the Accounting department immediately for processing; a copy may be kept by the campus for their records.

Texas law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the district fails to pay promptly, the vendor can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.

Any discrepancies with a vendor should be communicated to the Accounting department via weekly school memos or through an email for assistance in receiving a credit. The receiving campus or department is responsible for contacting vendors directly regarding returns of any merchandise on a timely basis. Any failure to return items timely may result in the campus or department having to keep the items and request a PO for payment for the item.

The Accounting department issues YISD invoices for payments due from outside entities as needed. The invoices are tracked to ensure that funds are collected on a timely basis. Campuses and departments can contact the Accounting department if an invoice is needed.

Memberships

Ysleta ISD shall not pay any personal membership fees for employees, unless the membership is specifically included in the employee's job description as a requirement to employment, even if the membership stays with the District if the employee leaves. All such memberships are considered personal expenses and will not be paid by the District.

Ysleta ISD will pay for institutional, district memberships, such as the Greater El Paso Chamber of Commerce, NHS national affiliation dues, student council national affiliation dues, etc.

Payment Terms

The district's payment terms are net 30, meaning all invoices are paid thirty (30) consecutive days after the later of the receipt of invoice or invoice date. Early payments are allowed when the vendor provides the District with a discount.

Payroll Procedures

Every non-exempt employee shall "clock-in" and "clock-out" daily using the time clocks located throughout the district. Failure to clock-in or out may result in non-payment of unverified work time. All administrative supervisors shall approve the time in EmpCenter for their respective paraprofessional and support employees by the appropriate deadlines published by the payroll department. All corrections to "punch times" must be made in the EmpCenter system.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime shall be pre-approved by the immediate campus or department supervisor. All overtime will be compensated via compensatory time off rather than paid time, unless prior

approval has been obtained from the supervisor. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, including termination.

All Teachers, Nurses and Librarians shall report their absences to the Smartfind Express Subfinder system. All other employees shall enter their absences in EmpCenter when absent from work to ensure that the time off is recorded in their respective leave record. Staff members shall report all absences and leave requests to their immediate supervisor. The appropriate supervisor must approve the leave requests in EmpCenter in order for the leave to be incorporated into the employee records.

Supplemental payments or extra duty work will be entered by the campus directly into the EmpCenter time sheets.

It is the responsibility of each employee to review their time sheets for completeness and accuracy and to report any discrepancies to their immediate supervisor for correction.

Personal Employee Purchases

Employees are not permitted to purchase supplies or equipment for personal use with district funds.

Petty Cash Account

Each campus, the Transportation department, and the district's Accounting department are authorized to manage a petty cash account. Petty cash accounts are provided for convenience when minor emergencies arise unexpectedly. The maximum authorized expense is \$100 per purchase per day. Petty cash cannot be used for the following items: travel advances or reimbursements, contracted services, aerosol sprays, Texas State sales tax. These items will not be reimbursed. If petty cash is used to pay for any of the listed items, the purchaser will be required to repay the petty cash fund. The principal or department administrator shall be responsible to ensure that funds exist in the account(s), which will be utilized to pay for the petty cash expenditures.

To request replenishment of petty cash, the campus/department will complete a Journal Voucher Form, listing each account and amount to be charged. The Petty Cash Voucher and receipt must be attached for each item purchased. At year end, all petty cash reimbursements for the prior fiscal year must be received by the Accounting department no later than July 15. Any receipts received after that date will not be reimbursed. The responsible party will be required to reimburse the petty cash fund. All petty cash funds should be replenished by July 15 in order to record the expense in the appropriate fiscal year, regardless of the dollar amount needed. Any shortage of cash should be submitted with a memo from the Principal explaining the steps in finding the shortage and requesting a one-time reimbursement from CCOF to return the starting cash fund to the authorized amount.

At all times, the petty cash account shall be balanced – the sum of the disbursed cash pending reimbursement, purchase receipts and cash on hand shall equal the authorized amount.

Professional Services

(References: Texas Education Code 44.031, Government Code 2254) Board policy CH (Local) requires Board of Trustee approval for professional service contracts over \$100,000 if a

solicitation/bid is not used and for contracts over \$250,000 when a solicitation/bid is used. Requestors must utilize an awarded vendor through purchasing solicitations, cooperatives, interlocal agreements, or educational service centers. Request for Proposals and/or Request for Qualifications solicitations are required to hire these vendors.

Purchase of Food and Non-Food Items

Food and non-food items (such as paper plates, cups, silverware, etc.) shall be for instructional purposes (Food Science & Nutrition, science projects, etc.), for meetings/training sessions, or other approved functions. These food and non-food items may not be consumed or used for personal use. Excess prepared food items may be consumed or disposed of as appropriate. Food purchases for the Child Nutrition Program shall be subject to the U.S. Department of Agriculture guidelines.

Generally, snacks, food, and non-food supplies for staff development purposes shall be charged to a staff development account code (function 13) and must comply with Policy CA.

Purchasing Methodology Laws

Per Texas Education Code 44.031, all school district contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method, of the following methods, that provides the best value for the district: competitive bidding, competitive sealed proposals, request for proposals, interlocal contract, method provided by Government Code 2269 for construction services, reverse auction, and formation of a political subdivision corporation. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

Purchase Order

A purchase order is required for all purchases of product and/or service. The district will not reimburse employees or assume responsibility for purchases made without authorization. Employees are not permitted to purchase supplies or equipment for personal use through the district's business office.

Purchase Order, After-the-Facts

A purchase order is required for all purchases of product and/or service. The District may not reimburse employees or assume responsibility for purchases made without authorization. If a purchase is authorized for an emergency, an after-the-fact requisition shall be entered, detailing the reason that the normal procurement process could not be utilized.

Purchase Order, Annual

Purchase orders are processed only for the current fiscal year period (July 1 to June 30). Construction projects that cross multiple fiscal years are not subject to this requirement.

Purchase Order, Changes

The Purchase Order Change Order Form shall be completed (including all required approvals) and submitted to purchasing for processing. The form is located on the Purchasing department web page.

Purchase Order, Pre-Pay

If a pre-pay requisition is utilized, it is the requestor's responsibility to ensure the district receives the product/service prior to providing the vendor the check. Approval of Pre-Pay requisitions is at the discretion of Purchasing Director.

Safety Data Sheets

Safety Data Sheets are provided to ensure that hazardous materials are handled properly. Workers who may have contact with these chemicals must understand the hazards associated with them. OSHA, through federal law, requires that the District provide access to information concerning hazardous chemicals. Safety Data Sheets (SDS) provide employees vital knowledge that helps ensure safety while on the job. An SDS is required for each chemical product utilized/purchased. **Do not bring any household chemicals to the campus and/or department for use.

Quotes, Annual

The district has implemented an administrative procedure to solicit quotes for purchases of goods/service over a 12-month period of frequent use.

Quotes, One Time

Quotes may be utilized only if the product/services is not already awarded through either district solicitations, interlocal agreements or cooperative awarded vendors. Vendors must be provided the identical specifications to quote, to ensure comparable product costs are provided. Vendor should be asked to denote shipping charges on quote, as applicable. For verbal quotes for \$2,999 and under, the requestor shall keep all quote information. For written quotes for \$3,000 or more, the requestor must obtain a minimum of three (3) quotes and attach them to the requisition. If federal funds are being used to pay for the item, a "no quote" will not be accepted.

Receiving of Goods

The district utilizes a de-centralized receiving system – all goods are to be received in the financial system by the campus or department that placed the order. Items should never be received in the financial system before goods are delivered or services are rendered and complete. If items are delivered to the district warehouse, warehouse personnel will notify the campus/department of the receipt, will tag any items considered trackable assets, and will arrange for delivery to the campus. Discrepancies, if any, should be reported to the receiving clerk in the warehouse. It is still the campus responsibility to receive the purchase order in the financial system. If items are delivered directly to a campus/department, it is their responsibility to ensure that appropriate items are tagged and recorded into inventory, as well as received in the financial system.

Items should be received in the financial system within 2 days of actual delivery to the campus/department or completion of services. Timely recording of receipt of items is essential in order to avoid late payment penalties and fees required by the State of Texas. Upon receipt in the financial system, and receipt of an invoice from the vendor, the Accounting Department will process payments to vendors to ensure the district meets the 30 day payment requirement.

Reclassification of Expenses

Any time a campus or department needs to reclassify an expense to an account other than the one where it was originally charged, a Request for Reclassification Form shall be utilized. This may occur when one campus/department pays for a professional development or consultant, but wishes to share the cost with all campuses/departments who attend, or if an item is simply charged to an incorrect account. If the reclassification involves a federal/state funded account, proper authorization must be obtained from the department that oversees those funds.

Records Management/Retention

Records should be readily accessible, filed in an orderly manner, secure, and protected from potential damage. Stored records should be boxed and clearly labeled. Stored records shall be reviewed annually and should be disposed on a regular basis, in accordance with the Record Retention requirements noted in the Texas State Library and Archive Commission Local Schedules GR and SD. The awarded vendor for Shredding Services shall be used for disposal of records. All disposed records shall be recorded on the Records Disposition Log.

Student records require extra care and security. Please refer to Records Control Schedule SD for the required retention period for student records.

All requests for information made under the Public Information Act shall be submitted through the Records Management Office. Responses will be made within the timeline indicated in State law.

Munis Registration, Employees

In order to receive reimbursement of travel expenses, employees must be registered in Vendor Self Service. Employees are responsible for accuracy of information. Vendor Self Service is located on the Purchasing website, under Vendor Information, and For Employees.

Munis Registration, Vendors for Bid Proposals

Vendors are required to register through the E-Bid system to provide proposals. Located on Purchasing website, vendor information, under current business opportunities, please read instructions then click on "Proceed to YISD E-Bid", and supplier registration. Registration does not mean awarded vendor.

Munis Registration, Vendor Self Service

Vendors are required to register through Vendor Self Service once awarded. Located on Purchasing website, vendor information, under Vendor Self Service, please read instructions, complete all forms. Registration does not mean awarded vendor.

Returned Checks

All makers of returned checks will be charged a \$30.00 fee. The fee is subject to change at the district's discretion. The district shall reserve the right to reject future checks from makers of returned checks.

Requisitions entered under \$25

Requisitions for under \$25 require an email to Christine Gerlach for approval. The following items are exempt from this requirement: registrations, transportation for specific vehicles and maintenance for specific work order purchases.

Requisitions over \$50 – Required

The following four vendors require requisitions with a minimum of \$50: El Paso Office Products, Eraser Dust, Office Depot and Sam's Club.

Room Deodorizers & Odor Elimination Items

The following items may not be purchased with district funds: aerosol sprays, plug in, flame, or stand-alone room deodorizers & odor eliminator products.

Royalty Fees

All royalty fees shall be coded to function 11 or 36, as appropriate, and object 6499.

Sale of Personal Property – Surplus

All supplies and equipment which are deemed to be surplus [not of any use to the district], will be disposed in accordance with Policy CI (Local) and the related regulation CI-R.

Sales Tax Collection

All tangible items sold to individuals must include sales tax in the selling price. Sales tax shall be reported to the Accounting department on the Sales Tax Collection Form on a monthly basis, even if no taxable items were sold. This report is due to the Accounting department on the 10th day of every month, reporting the sales tax from the previous month.

Each Student Activity group and each school is entitled to two tax free days per calendar year.

Sales Tax Exemption Form

The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases may be subject to disciplinary action and/or criminal prosecution.

Copies of the exemption form may be obtained from the Accounting department or via the Accounting department web page. Sales taxes on items which should have been exempt, will not be authorized for reimbursement.

Purchase of personal items for staff or students are not eligible for the sales tax exemption, nor are they eligible for District reimbursement.

Signing Authority

Legal power delegated by Board of Trustees, through board policy CH (Local) – Purchasing and Acquisitions, appointing the Board President, Superintendent, and Purchasing Director as agents of the District to commit the District in a binding agreement. Principals or their designee may sign, obligating the campus, for student club funds.

Staff Spirit Clothing

Campuses and departments are allowed to purchase one article of clothing for staff members per year to support campus/department/district spirit. The items must cost less than \$25.

Steel Toe Footwear

Steel-toed footwear may be purchased for jobs requiring such “safety” and are not taxable to employees; therefore, the Apparel/Clothing/Uniform sheet is not required. The district may provide one pair of steel-toed footwear per employee per calendar year.

Trademarked/Licensed/Logo Products

No district logo is trademarked by the district; therefore we do not have a right to authorize the reproduction of the logos for resale by outside vendors.

Travel Expense – Advances & Settlements

The documentation for travel expenses is a multi-step process. The Trip Request Form acts as an estimate of travel expenses and approval mechanism authorizing the employee to travel. This form is also used to authorize the use of a rental car prior to the rental of the car. The Out-Of-District Travel Expense Report Form acts as the settlement of the trip, certification that the employee traveled and reconciles actual travel expenses. The Internal Revenue Service (IRS) requires that a settlement of advanced business expenses be completed and it dictates that if a settlement is not received, that the amount of the advance be deducted from the wages of the employee or properly taxed. The Request for Payment Form is used to submit the request for payment of either an advance, or reimbursement of expenses after the travel is completed.

All requests for travel advances shall be submitted to the Accounting department via the Request for Payment Form at least two (2) weeks prior to the travel event (meeting, conference, workshop, athletic event, etc.). If the trip is using Federal/State funds the appropriate approval must be obtained by the department overseeing those funds. The Request for Payment shall be supported by the completed and approved Trip Request form, and an agenda for the conference/event/meeting that will be attended. If students will also be traveling, the Student Out-Of-Town Trip Request Form and the Student Overnight Trip Request form and a list of the students that will be traveling should also be attached to Request for Payment Form.

The travel rates for meals, lodging, mileage, and airline are limited to the rates and amounts stated in district policy. Refer to Policy DEE and Regulations DEE-R, R1, and R2 for specifics.

Lodging will not be paid above the highest published conference room rate, even if staying at the conference hotel at a higher rate. Trips using federal funds will only cover up to gsa.gov hotel rates regardless of the conference hotel rate.

The District will only pay baggage fees for one item of luggage, unless the employee is a presenter and is shipping additional conference materials.

The District will not reimburse for any early bird check-in or other additional class seat upgrades.

The Request for Payment form shall be used to request reimbursement of any travel expense in excess of advanced amounts, and should be submitted to the Accounting department after completion of travel. It should be supported by the completed Out-Of-District Travel Expense Report, and all required receipts. Please note that even if a reimbursement of excess expenses is not necessary, the completed Out-Of-District Travel Expense Report is required to be submitted to Accounting within 30 days of completion of the trip. Any advanced money not supported by expenses on this report must be returned to the District at this time. Failure to submit this report in a timely manner will result in the entire advance being deducted from the employee's next paycheck.

If an employee chooses to cancel a trip due to a non-emergency, in which the District has already incurred costs (registration, airfare, non-refundable lodging deposits, etc.), the employee will be required to repay the District for ALL non-refundable costs.

The TEA Travel Guidelines for state and federal funds shall be utilized to ensure that the locally funded maximum travel expenditures are not exceeded.

Vendor Concerns

If disputes arise between the district and a vendor, the requestor shall make the first attempt to resolve the issue with the vendor. If the requestor is unable to resolve the issue, the requestor's Principal/Director shall make the second attempt to resolve the issue with the vendor. If these attempts are not successful, the requestor shall complete the Vendor Issue Form and submit it to the Purchasing department. Purchasing will then mediate the situation between the requestor and the vendor, to bring the issue to a mutually acceptable resolution.

Year End Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, and to ensure that all goods and services are recorded in the proper fiscal year, the Finance Division will publish a calendar detailing the deadlines for entering requisitions, submitting information for bids and solicitations, submission of petty cash vouchers for reimbursements, and various other pertinent dates. At times, the Purchasing deadlines for state or federal grants may vary from the deadlines stated in the calendar due to grant ending dates.