

**CLYDE CONSOLIDATED
INDEPENDENT SCHOOL DISTRICT**



**BUSINESS PROCEDURES
MANUAL**

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Clyde Consolidated Independent School District
Business Procedures Manual

Section 1

General Information

1.0 Requirements

- 1.1 The Clyde Consolidated Independent School District (CLYDE CISD) Business Procedures Manual for schools and departments is a consolidation of updated guidelines designed to provide a comprehensive presentation of standardized procedures that are mandated by state law, Board policy, administrative directives and/or good business practices.
- 1.2 Compliance with these provisions is **mandatory** for all funds processed through the business office regardless of their source.
- 1.3 Conformation with these guidelines will allow prompt and accurate conducting of the district's business affairs in a responsive and progressive manner.
- 1.4 Information and procedures specific to activity funds can be referenced in the Activity Fund Manual.

2.0 District Policies

The following policies and administrative directives apply to district funds:

- BBFA (Legal) Ethics: Conflict of Interest
- BBFB (Legal) Ethics: Prohibited Practices
- BQ (Local) Planning and Decision-Making Process
- BQA (Local) Planning and Decision-Making Process: District-Level
- BQB (Local) Planning and Decision-Making Process: Campus-Level
- CAA (Local) Fiscal Management Goals and Objectives: Financial Ethics
- CCA (Legal) Local Revenue Sources: Bond Issues

CDA (Local) Other Revenues: Investments

CE (Legal) Annual Operating Budget

CFB (Local) Accounting Inventories

CFD (Local) Activity Funds Management

CH (Legal, Local) Purchasing and Acquisition

CHE (Legal) Purchasing and Acquisition: Vendor Relations

CHF (Legal) Purchasing and Acquisition: Payment Procedures

CMD (Legal, Local) Equipment and Supplies Management: Instructional Materials Care and Accounting

CQ (Legal, Local) Electronic Communication and Data Management

CV (Local) Facilities Construction

DBD (Legal, Local) Employment Requirements and Restrictions: Conflict of Interest

DBE (Legal) Employment Requirements and Restrictions: Nepotism

DEE (Legal, Local) Compensation and Benefits: Expense Reimbursement

DH (Exhibit) Employee Standards of Conduct

DK (Local) Assignment and Schedules

DMD (Local) Professional Development: Professional Meetings and Visitations

EHBD (Local, Legal) Special Programs: Federal Title I

FJ (Legal) Gifts and Solicitations

FM (Legal, Local) Student Activities

FP (Legal, Local) Student Fees, Fines and Charges

GKB (Local) Community Relations: Advertising and Fundraising in the Schools

GKD (Local) Community Relations: Nonschool Use of School Facilities

GKDA (Local) Nonschool Use of School Facilities: Distribution of Nonschool Literature

Clyde Consolidated Independent School District

Business Procedures Manual

Section 2

Purchasing Guidelines

1.0 General Guidelines

- 1.1 The purchasing process begins with the identification of goods or services that the district intends to acquire. All purchases must be coordinated with the District's vision, goals, and objectives (see Pre-Acquisition Form). The procurement of these goods or services is monitored in the business office.
- 1.2 The objective of procurement is to obtain services or to buy materials, supplies and equipment of the right quality, the right quantity, from the best source, at the best price and in compliance with all applicable legal requirements, thus ensuring taxpayer dollars are well spent.
- 1.3 The organization director/principal is responsible for all expenditures made from budgets assigned to him/her.
- 1.4 Budget allocations are intended for expenditures for goods and services to be used during the current school year.
- 1.5 Unused budget appropriations lapse at year-end.

2.0 Legal Requirements/Local Requirements

- 2.1 The business office will make the initial determination as to whether competitive bidding is required. A bid is required when over the course of a twelve-month period; the district will spend in excess of the competitive bidding thresholds for the same or similar commodities/items or services other than construction. Local/state policy dictates the requirements for purchases of similar commodities/services valued under \$50,000.00. Exceptions to this rule are as follows:

- Sole/only source items that have no reasonable equivalent, and are, in fact, available only from one source; and captive replacement or component parts for equipment repair. A notarized sole source affidavit form is required. Each sole source purchase will require an affidavit. The sole source affidavit form is available in the business office.
 - Emergencies that arise out of an accident or other unforeseen occurrence or condition where delay would endanger the public welfare, such as a sewer and water failure, gas leaks, light and power failure, fuel shortage, transportation delay, fire and health hazards, etc. The business office should be contacted so that they can instruct you on the best procedures to follow in this situation.
 - State/County Contracts
 - Purchases from a Correctional Institution (TDCJ)
 - Purchases from an Interlocal Agreement with a Purchasing Cooperative (HCDE, TCPN, TIPS, etc.)
 - Purchases from a State Purchasing Cooperative (TASB, TBPC, HGAC, etc.)
 - Purchases to match an existing product such as replacement uniforms for band, choir, athletics, etc.
 - Professional services such as attorneys, fiscal advisor fees, architects, physicians, certified public accountants and engineers
- 2.2 Purchases of similar commodities/services valued at \$50,000.00 or more in the aggregate during a twelve-month period, require a competitive bid processed in the business office and approved by the Clyde CISD Board of Trustees (BOT).
- 2.2.1 A schedule of all bids currently in place is listed on the district's website. This schedule is updated after each monthly board meeting.
- 2.3 Similar commodities/services valued at \$10,000.00 or more up to \$49,999.99 require a competitive/formal quote. Formal quotes will be submitted to and

- 2.4 Purchases of similar commodities/services valued at less than \$10,000.00 within a twelve-month period require no formal or informal documented quotations. However, price quotations can and should be obtained as appropriate on items valued at less than \$10,000.00 in order to stimulate competition and to attempt to receive the most favorable pricing.
- 2.5 Orders must not be split to circumvent any of the above requirements. A trustee, officer, agent, or employee of a school district who intentionally, recklessly, or with criminal negligence makes or authorizes split, separate, sequential, or component purchases with intent to avoid the competitive bidding requirements commits an offense. The offense is a Class B misdemeanor and is an offense involving moral turpitude.
- 2.6 Purchases up to \$49,999.99 require approval of the superintendent or designee before the purchase can be made or funds encumbered. If purchases are \$ 50,000 or more, Board of Trustees approval is required before the purchase can be made or funds encumbered.
- 2.7 District Policy CH (Local), states, “Persons making unauthorized purchases shall assume full responsibility for all such debts.”
- 2.8 No personal purchases of any nature may be made through or from the District.

3.0 The Competitive Bid Process

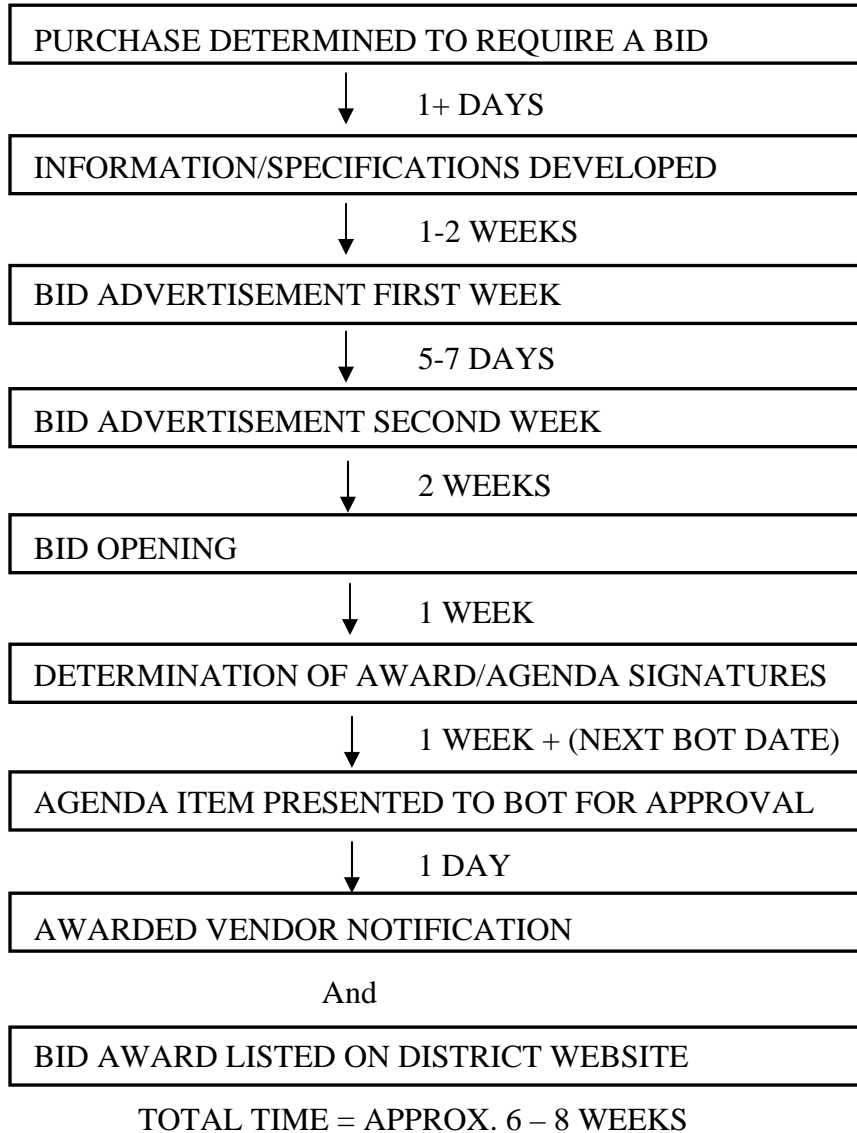
- 3.1 The competitive bidding process requires that bids be evaluated and awards made based solely upon bid specifications, terms and conditions contained in the request for bids document, and according to the bid prices offered by vendors, and pertinent factors that may affect contract performance. Once a determination has been made that a competitive bid must be in place (similar commodities/services valued at \$50,000.00 or more in the aggregate during a twelve-month period) in order to purchase goods/services for the district, the business office will require information from the budgetary authority making the purchase in order to advertise for the bid.
 - 3.1.1 All bids must be advertised in a local newspaper once a week for two separate weeks to determine any and all vendors wishing to respond.

- 3.2 The business office prepares a bid package for mail out to the approved vendors allowing time for an accurate response, typically three (3) weeks prior to the bid opening. A request for bids must contain the following elements:
 - 3.2.1 The business office will provide approved vendors a purchase description or specifications covering the item(s) to be obtained
 - 3.2.1.1 Bid specifications are the listing of reasonable standards and limitations which bidders are obliged to observe.
 - 3.2.1.2 A specification generally will include a description of the required item, the characteristics or functions of the item, and the terms and conditions under which the procurement will be made.
 - 3.2.1.3 Specifications must be drafted to allow vendors supplying reasonably equivalent items to compete on an equal basis. Specifications should not be so vague that bidders do not have enough information on which to draw intelligent bids nor should they be unduly restrictive.
 - 3.2.1.4 Specifications that tend to favor a particular bidder, not for any reason in the public interest, but rather to ensure the award of the contract to a particular vendor, are improper.
 - 3.2.1.5 If a brand name represents an industry wide standard, the brand name product may be specified as long as the specifications provide an "equivalency clause," that is, a statement that products reasonably equivalent to the standard are acceptable. Samples may be required in order to determine equivalency from a vendor.
 - 3.2.2 Work or services needed
 - 3.2.3 Terms and conditions for the proposed bid contract
 - 3.2.4 Time and place for opening bids and other provisions
- 3.3 Bid documents are date stamped and left unopened until the advertised bid opening date and time. Bid documents are publicly opened and tabulated. All interested parties may attend the bid opening.
- 3.4 The competitive bidding process requires that bids be evaluated and awards made based solely upon bid specifications, terms and conditions contained in the request for bids document, and according to the bid prices offered by vendors, and pertinent factors that may affect contract performance.

- 3.5 Bids may be awarded as an "all or none" bid giving all items awarded to one vendor or by line item award to multiple vendors.
- 3.6 Tie bids will be determined by coin toss and listed as such on the Tabulation of Bids unless one is a local vendor. Local vendors are given priority over out-of-city and out-of-state vendors.
- 3.7 When a bid has been opened and tabulated by the business office, a copy of the Tabulation of Bids will be furnished to the superintendent.
- 3.8 The business office/superintendent will prepare the agenda item to be presented for Board of Trustees approval at the next scheduled board meeting.

3.9 Timeline for Bid Process

The following timeline is an approximation for estimating the length of time to allow for the bid process.



SEE SAMPLE BID AND BID NOTIFICATION in APPENDIX

4.0 Competitive Sealed Proposals/Request for Proposals

- 4.1 The Competitive Sealed Proposal process is an alternative to competitive bidding. Purchases for like commodities district-wide valued at \$50,000.00 or more, within a twelve-month period, may use the competitive sealed proposal process in lieu of a formal bid.
- 4.2 Similar commodities/services valued at \$10,000.00 or more up to \$49,999.99 require a competitive/formal quote. Formal quotes will be submitted to and maintained in the business office. Items may NOT be "split" on two or more orders to circumvent this law.
- 4.3 The terms and conditions of competitive sealed proposals/requests are identical to those for competitive bidding procedures.
 - 4.3.1 Except that changes in the proposal, and in prices, may be negotiated after proposals are opened.
- 4.4 The competitive sealed proposal process provides for full competition among proposals and allows for the negotiation with the proposer or proposers to obtain the best services at the best price.
- 4.5 A Request for Proposals (RFP) is a part of the competitive sealed proposal process.
- 4.6 The RFP is the mechanism that generates the receipt of competitive sealed proposals and should contain the following key elements:
 - 4.6.1 Determination by the board of trustees that this method will provide the best value for the district
 - 4.6.2 Newspaper advertisement
 - 4.6.3 Notice to proposers
 - 4.6.4 Standard terms and conditions
 - 4.6.5 Special terms and conditions
 - 4.6.6 Scope of work
 - 4.6.6.1 Scope and intent
 - 4.6.6.2 Definitions and applicable documents
 - 4.6.6.3 Requirements
 - 4.6.6.4 Quality assurance

4.7 Acknowledgement form/response sheet

5.0 Informal Price Quotations

5.1 Purchases for like commodities district-wide valued at less than \$10,000.00, within a twelve-month period, will not require documented quotations. However, price quotations can and should be obtained as appropriate on all items valued at less than \$10,000.00 in order to stimulate competition and to attempt to receive the most favorable pricing.

5.1.1 Items can be purchased through the CISV catalogue, or

5.1.2 Inter-local contracts

5.2 Quotes may be obtained by fax, email, or telephone. Current pricing must be obtained from three sources quoting the same specifications. The quotations should be summarized on the Quotation Tabulation Form and attached as support.

5.2.1 If a vendor is unable to meet those specifications, another vendor should be contacted if possible.

5.2.2 If another vendor is not available, then the vendor not able to meet the specifications will be accepted.

5.2.3 Telephone quotes must be documented on the Telephone Quotation Form

5.2.4 Email quotes must be printed

5.2.5 Faxed quotes

5.3 Award of the quotation must be based on what is the best value for the district.

5.3.1 If a vendor is disqualified (not meeting specifications), a brief statement indicating the reasons must be attached.

5.3.2 Informal quotations do not require BOT approval.

5.4 All documented quotes must be attached to the Purchase Order then submitted to the business office when the item is received and payment needs to be made.

6.0 Inter-Local Contracts

- 6.1 The district has contracted or agreed with other local governments to purchase goods and services reasonably for the installation, operation, or maintenance of the goods.
- 6.2 Requirements for inter-local contracts include:
 - 6.2.1 Authorization by the governing board of each party to the contract
 - 6.2.2 Statement of the purpose, terms, rights and duties of the contracting parties
 - 6.2.3 Specification that each party paying for the performance of governmental functions or services must make those payments from current revenues available to the paying party
- 6.3 Inter-local contracts available to the district include but are not limited to:
 - 6.3.1 Texas Building and Procurement Commission
 - 6.3.1.1 TBPC <http://www.tbpc.state.tx.us/stpurch/coopmain.html>
 - 6.3.2 Department of Information Resources (Technology)
 - 6.3.2.1 DIR <http://www.dir.state.tx.us/>
 - 6.3.3 Texas Cooperative Purchasing Network (TCPN)
 - 6.3.3.1 <http://www.tcpn.org/alphavendorlist.html>
 - 6.3.4 Texas Inter-Local Purchasing Systems (TIPS)
 - 6.3.4.1 <http://www.Tips-texas.com>
 - 6.3.5 Buy Board
 - 6.3.5.1 <http://www.buyboard.com>
 - 6.3.6 Multi-Regional Purchasing Cooperative (MRPC)
 - 6.3.6.1 <http://purchase.esc2.net/MRPC/contractpage/default.asp>

7.0 Sole Source Purchases

- 7.1 A firm price quotation from sole source

- 7.1.1 Quoted prices must be good for 30 days
- 7.1.2 Quoted prices must be inclusive of all cost including freight
- 7.1.3 Quoted prices must be on Vendor letterhead
- 7.2 The Conformation of Sole Source Compliance by Vendor form must be completed by the vendor.
 - 7.2.1 Forward form to business office to attach to the purchase order

8.0 Purchasing Process

- 8.1 Once the need for a particular good or service has been identified, you will need to determine if desired vendor is on the approved vendor list. All purchases must be made from an approved vendor.
 - 8.1.1 Vendors include any individual or company from which the District receives goods or services.
- 8.2 A vendor is approved upon completion of the New Vendor Request Form.
 - 8.2.1 The vendor form is to be completed by the requestor and, upon approval by the principal, submitted to the Business Office for approval.
 - 8.2.2 Once approved the vendor is added to the TxEIS vendor list.
- 8.3 Evaluating the performance of approved vendors is critical. When non-conforming products or services are received by an approved vendor, the Vendor Performance Report Form must be completed.
 - 8.3.1 Upon completion by the requestor and approval by the principal, the Vendor Performance Report form is submitted to the business office for the official complaint to be recorded on the Approved Vendor Spreadsheet.
 - 8.3.2 After the vendor has received three (3) notifications of Non-Conforming Products or Services recorded on the Approved Vendor Spreadsheet, the vendor is removed from the Approved Vendor List in TxEIS.
 - 8.3.3 In extenuating circumstances, the administration has the discretion to immediately discontinue use of a vendor due to vendor performance or product quality.
- 8.4 There are gifts and relations from vendors that are unacceptable for district officials and district employees.

- 8.4.1 School district officials and employees cannot accept anything of value from a vendor, such as personal gifts or gratuities, which may be construed to have been given to influence the purchasing process. **“Gift to a Public Servant” is a Class A misdemeanor offense if the recipient is a governmental employee who exercises some influence on the purchasing process of the governmental entity.**
- 8.4.2 If a board member or member of their immediate family has a financial interest in a business entity(s), they are required to disclose this relationship through the execution of an affidavit.
- 8.4.3 Board members must abstain from voting on award of contracts to businesses in which they or their immediate family members have a financial interest.

9.0 Purchase Requisitions/Purchase Orders

- 9.1 When an employee needs to purchase an item(s), they must complete a Purchase Requisition Form and submit it to the campus or department secretary to be entered into the TxEIS requisition module.
 - 9.1.1 For grant program purchases the employee must complete a Clyde CISD Acquisition Form available through Eduphoria.
 - 9.1.1.1 Upon approval of the Clyde CISD Acquisition Form the campus/department secretary, administrator or supervisor is notified.
- 9.2 The campus secretary then enters the information into the TxEIS requisition module. The requisition is then submitted electronically to the program director for federal expenditures or Business Manager for general expenditures.
 - 9.2.1 The vendor is required to describe the goods and/or services provided to the sub-recipient (e.g., the dates, total hours and number of students to whom the contractor provided therapy) on the statement/invoice presented to the district for payment.
- 9.3 Once the requisition has final approval, the requisition is converted to a Purchase Order.
- 9.4 The Purchase Order is printed by the business office and routed to the originator for the order to be placed.
- 9.5 When an expenditure exceeds the approved amount, the invoice must go back to person with the final approval authority for approval of the payment of the excess.

- 9.6 Upon arrival of the purchased item(s), the Campus Secretary or originator will verify contents with the purchase order and attach it to the packing slip, invoice, and resulting documentation.
 - 9.6.1 Submit all purchasing documents to the business office.
 - 9.6.2 This verifies that the purchase is complete and ready for payment *to* be made.

10.0 Payment Authorization

- 10.1 When the district receives an invoice for payment without having encumbering a purchase order, an Expense Reimbursement Form must be completed and forwarded to the business office.
 - 10.1.1 Documentation of expense must be attached to the Expense Reimbursement Form.
 - 10.1.2 If it exceeds \$1,000, the superintendent's or designee's approval is required.
 - 10.1.2.1 Except for bills that occur monthly and exceed \$1,000.
- 10.2 The Business Office will enter the Expense Reimbursement Form into TxEIS which will generate a number to be recorded on the source document.
- 10.3 Once the check run is complete, the check is mailed to the vendor.

11.0 Corporate Accounts/ Revolving Lines of Credit

- 11.1 When an employee uses a district credit card a CCISD Acquisition form must be completed for approval.
 - 11.1.1 Form must be completed with all receipts attached for approval.
- 11.2 Statements are reconciled per receipts submitted to the Business Office for payment.
- 11.3 CLYDE CISD does not allow revolving lines of credit for federal grant expenditures. With prior approval, federal funds may be used with credit card purchases (see Section 9.0, p. 15).
- 11.4 CLYDE CISD does use corporate accounts and revolving lines of credit for general fund and/or lunchroom expenditures. Personnel must document on a Reimbursement Form the reason for needing this type of arrangement. Employees will attach receipts to the Reimbursement Form before submitting the form to the business office. CLYDE CISD is responsible for approved charges. The business manager will monitor accounts by matching receipts with statements when issuing payments for corporate/revolving accounts.

12.0 Returning Goods to a Vendor

- 12.1 It is the responsibility of the originator/receiver to contact the Business Office when the goods received are damaged or not as anticipated.
 - 12.1.1 It is important to examine the merchandise/goods as soon as possible after receipt of damaged or missing items.
 - 12.1.2 The District only has fifteen (15) calendar days upon receipt from the carrier to legally file a claim against the carrier.

13.0 Accounts Payable

- 13.1 When purchases are made whether through the purchase order process, payment authorization, credit card authorization, travel reimbursement; it is the responsibility of the originator to follow this procedure.
 - 13.1.1 All correct forms must be submitted properly filled out with attached documentation.
 - 13.1.2 Proper account codes must be on the appropriate form requesting payment.
 - 13.1.3 There must be an approval signature.

- 13.1.4 If there is special handling forms and remittance information should be attached to the top left side of the document used to request payment.
- 13.2 For all purchases that have a purchase order, the vendor is required to submit the invoice to Business Office. In the event that an employee receives the invoice, they are required to forward the invoice to Business Office for processing.
- 13.3 When the receipt of the goods or services has been confirmed and the invoices received in Business Services, payment is ready to be made.
- 13.4 The purchase order is retrieved and attached to the invoice.
- 13.5 In the event an invoice is received that did not have a corresponding purchase order, an Expense Reimbursement Form must be completed.
- 13.6 Daily invoices and all other payment authorizations are input into TxEIS for check run to take place as needed.
- 13.7 Once all detail information has been received the system will only process the payment request if there are sufficient funds. Once the system has determined that sufficient funds are available, the payment request is placed in queue for the weekly check run.
 - 13.7.1 If the system indicates a lack of sufficient funds, contact the Business Office.
 - 13.7.2 If the lack of sufficient funds is at the function level, the board of trustees must approve a budget amendment.
- 13.8 When it is time for the weekly check run, the Business Office will take appropriate action to correct any issues.
 - 13.8.1 Once changes and corrections are made a final Check Payment List is printed.
 - 13.8.2 The Check Payment List is then forwarded to the Superintendent or designee for final approval. .
- 13.9 Upon approval of the Check Payment List, TxEIS will generate checks and post to the system.

- 13.10 After the checks have been printed the Business Office will pull any remittance information and place it with the check and place in an envelope to be mailed.
- 13.11 The file copy of the check is attached to the invoice and filed by vendor name in the vendor filing cabinet.

14.0 Lost/Voiced Checks

- 14.1 Inquiries about lost checks should be directed to the business office.
 - 14.1.1 If a stop payment needs to be issued, the business office will take care of it. The individual who lost the check may be charged a fee for the stop payment.
- 14.2 If a check is incorrect or no longer is needed, it should be forwarded to the Business Office so that the check can be properly voided.

Clyde Consolidated Independent School District

Business Procedures Manual

Section 3

Budget

1.0 General Information

- 1.1 The annual operating budget is the foundation on which annual school district activities are dependent.
- 1.2 The budget is reflective of the district’s educational plan and should be viewed as an operating subset of a more comprehensive financial plan that directly correlates to the goals and objectives established to achieve the district’s mission. Listed below are the CLYDE CCISD vision statement, mission statement and district goals.

Vision Statement:

Clyde CCISD has students who are inspired, educated, and nurtured to their greatest individual potential utilizing partnerships with families and the community.

Mission Statement:

The mission of the Clyde CCISD is to provide effective instruction, develop the potential of each student, build skills necessary for lifelong learning, and instill self-worth and confidence that allows students to achieve success in an ever-changing world.

To this end, our campuses are committed to applying the Correlates of Effective Schools in the daily operation of all classrooms in our district.

**Correlates of Effective Schools*

- 1. *Safe and orderly environment*
- 2. *Climate of high expectations for success*
- 3. *Instructional leadership*
- 4. *Clear and focused mission*
- 5. *Opportunity to learn and student time on task*
- 6. *Frequent monitoring of student progress*
- 7. *Home-school relations*

District Goals:

1. Promote and train teachers with the latest technology available at Clyde CISD to engage students at the high levels of Bloom's Taxonomy.
 2. Create a rigorous accelerated instructional program for students who were not successful on standardized tests.
 3. Provide leadership, trust and relationships between community, staff and administration.
 4. Meet AYP in all areas, while putting in place a pathway to excellence to ensure student success at the highest levels.
- 1.3 School districts are labor-intensive organizations. As such, salary and benefits constitute the major portion of the annual operating budget (approximately 80%).
- 1.4 The budget is prepared in accordance with generally accepted accounting principles and state guidelines.
- 1.4.1 State guidelines are administered and monitored by the Texas Education Agency (TEA). Detailed information can be obtained at <http://www.tea.state.tx.us/index4.aspx?id=1222> by referencing the Financial Accountability System Resource Guide (FASRG).
- 1.5 The budget is adopted by the Board of Trustees (BOT) prior to the beginning of the fiscal year (September 1 – August 31). The budget calendar followed by the District is located in the Budget Manual.

2.0 Budget Preparation for Campuses

- 2.1 Budget gathering documents are sent to the campuses in March/April for the next fiscal year.
- 2.2 Staff participation in the budget process is required.
 - 2.2.1 As required by the Texas Education Code, the Campus Site Based team participates in the budget process.

3.0 Budget Preparation for Departments and Special Revenue Funds

- 3.1 Budget gathering documents are sent to the departments in March/April for the next fiscal year. Special revenue gathering documents are sent in April/May to allow for receipt of Notice of Grant Awards (NOGA).
- 3.2 Detailed instructions will be provided by the business office regarding the preparation of your budget worksheet (see Budget Manual).

- 3.2.1 New program needs should be explained in detail and reference the related accounts.
- 3.2.2 Salaries and related benefit accounts are calculated by the business office.
- 3.2.3 Requests for extra pay, part-time pay and substitutes should be made by campus.
- 3.2.4 If you are proposing to increase the number of positions, please submit detailed explanations and/or justifications to the Superintendent for approval.
- 3.3 Amounts budgeted for professional services should be included on the budget worksheet and properly supported on the form provided in the budget gathering documents.

4.0 Budget Amendments

- 4.1 Campuses may request amended/changed budgets from time to time by using the Budget Amendment process/approval in TxEIS.
- 4.2 These amendments apply only to 6200, 6300, 6400 and 6600 series of object accounts. They may not be used for payroll.
- 4.3 Periodically all budget accounts will be reviewed by the business office. Amendments may be necessary when over or under estimates have been made relative to revenues or expenditures, or when general budgetary cutbacks become necessary.
 - 4.3.1 These types of changes must be approved by the superintendent and will be placed on the next BOT agenda for approval.
 - 4.3.2 The principal/director will be notified of changes to be made to their budget accounts.
- 4.4 When submitting requests for amendments/changes, please note the following guidelines:
 - 4.4.1 Review account balances.
 - 4.4.2 Prepare amendments using whole numbers (no pennies), except for special revenue funds needing to spend 100% of grant, and include written explanation for change.
 - 4.4.3 The correcting of an actual expenditure (not the budget) that was recorded in the wrong account should be done by a journal entry in Business Office.

5.0 Account Code Structure

- 5.1 The overall account code structure is designed to serve as both an efficient account code facility and a basic management tool. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the school district.
- 5.2 See Account Codes in the Financial Accounting Resource Guide-Module 1: Financial Accounting and Reporting on TEA's website.

Clyde Consolidated Independent School District
Business Procedures Manual
Section 4
Donations

1.0 Donations

- 1.1 The District may choose to accept or reject any donation.
- 1.2 Donations valued less than \$10,000 must have superintendent or designee approval.
- 1.3 Donations valued at \$10,000 or more must have Board approval.
- 1.4 All donations shall be provided by the donor with no conditions attached.

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Section 5

Cash Receipts

1.0 Cash receipts consist of checks, money orders and cash received from various sources.

- 1.1 Any employee collecting monies should submit money and appropriate documentation for the collection of the money to the campus secretary on a daily basis.
- 1.2 Documentation should include: purpose, from whom it came, individual dollar amount, total money collected, and date and signature of person collecting money.
- 1.3 When the employee submits the collected money to the campus secretary, the secretary will verify the amount collected by counting the money in the presence of the employee. Secretary will initial documentation.
- 1.4 The campus secretary will complete daily a Cash Receipt Form with attached documentation and money received and send to the Business Office.
- 1.5 The Business Office will verify the total on the Cash Receipt Form in the presence of campus secretary. Secretary and Business Office personnel will initial documentation.
- 1.6 The Business Office will complete the Cash Receipt Forms from each campus by entering the appropriate account number to which the funds will be posted in TxEIS.
- 1.7 A deposit slip will be created by the Business Office for the cash received and taken to the bank for deposit.
- 1.8 The time and date stamped deposit slip will be attached to the appropriate Cash Receipt Form.
- 1.9 The cash receipt is entered into TxEIS.
- 1.10 Record cash receipt number generated by TxEIS on deposit slip.

2.0 Returned Checks

- 2.1 Returned checks are checks previously deposited which are returned unpaid by the bank because of insufficient funds, account closed, stop payment, etc.
- 2.2 The bank will send returned checks to Envision Payment Solutions and provide a copy of the returned check to the school business office.
 - 2.2.1 The business office will notify the campus or department of the returned check.
 - 2.2.2 No more checks should be accepted from the maker until the check is redeemed.
- 2.3 Envision Payment Solutions will contact the maker of the check to obtain payment on the returned check.
 - 2.3.1 Envision Payment Solutions will reimburse the school district for the face value of the check up to \$250 per check. On check amounts over \$250 Envision Payment Solutions will reimburse the school district 100% upon collection. Reimbursements are made to the school district every 2 weeks.
 - 2.3.2 All returned check fees are retained by Envision Payment Solutions.
 - 2.3.3 A sign should be posted in any area that checks are accepted indicating, "A \$30.00 fee will be charged for all returned checks."
 - 2.3.4 No fees for check collection are charged to the school district by Envision Payment Solutions.

Clyde Consolidated Independent School District

Business Procedures Manual

Section 6

Employee Travel

1.0 Employee Travel

- 1.1 An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out district business **only** with the prior approval of the employee's immediate supervisor. A Travel Request Form must be completed.
 - 1.1.1 The Travel Request Form must be received by the Business Office no later than 10 business days prior to the date of travel.
 - 1.1.2 Accounting records shall accurately reflect that no state or federal funds were used to reimburse travel expenses beyond those authorized for state employees.
 - 1.1.3 For any authorized expense incurred, the employee shall submit a statement, with receipts, documenting actual expenses and in accordance with administrative procedures.
- 1.2 Travel expenses are to be reported on a Clyde Consolidated Independent School District (CLYDE CISD) Employee Travel Expense Voucher Form. The following rules apply to all employees of CLYDE CCISD with reference to travel expense reports:
 - 1.2.1 Travel expenses must be in compliance with District Policy DEE (Local) and DMD (Local).
 - 1.2.2 The completed Employee Travel Expense Voucher Form should be submitted to the Business Office within thirty (30) days of completion of the travel.
 - 1.2.3 Reimbursement will not be made unless all supporting documentation is in order.
 - 1.2.4 Each employee's Employee Travel Expense Voucher Form should include only his/her own expenses. Separate bills should be obtained whenever possible.

- 1.2.5 Receipts for monies expended for railroad, air or bus transportation, hotel accommodations and registration are to be submitted with the Employee Travel Expense Voucher Form as evidence of the expenditures.
- 1.2.6 Miscellaneous expenses for incidentals, amusements, valet parking (unless self-parking not available), non-business telephone calls, or any other unauthorized expense will not be approved for reimbursement.
- 1.2.7 The “Other Expenses field” on the Employee Travel Expense Voucher Form is for requesting reimbursement for baggage handling, airport or hotel parking fees, taxi fares, etc., that are often associated with the conduct of official school business. Receipts are required.
- 1.2.8 Membership dues included as part of the convention/conference registration are the responsibility of the individual employee unless the membership involves student competition or there is a registration fee reduction when two or more CLYDE CCISD representatives attend the same conference that equals or exceeds the membership dues.

2.0 Travel Request Authorization

- 2.1 The Travel Request Form must be completely filled out. The total travel expenses should reflect the entire estimated amount of expenses for travel.
- 2.2 Employees using budgeted funds or activity funds for attendance to a convention/conference should forward the completed Travel Request Form to the appropriate administrator for approval, who then forwards the request to the program director who sends to the Business Office for final approval and processing.
- 2.3 Principals should forward their Travel Request Form to the program director who sends to the Business Office for final approval and processing.
- 2.4 Travel using funds other than budgeted funds or activity funds (i.e. grants/special revenue funds), must have the approval of the administrator (program director) with jurisdiction over those funds prior to forwarding to the Business Office for final approval and processing.

- 2.5 The budget code to be charged for travel expenses must be indicated on the Travel Request Form.
- 2.6 Once the travel request is approved by the Business Office, a travel packet is sent to the employee approximately 10 days prior to travel. The forms included in the travel packet are:
 - 2.7.1 Clyde Consolidated Independent School District Employee Travel Expense Voucher Form
 - 2.7.2 Texas Hotel Occupancy Tax Exemption Certificate.
 - 2.7.3 Motor Vehicle Rental Exemption Certificate for sales tax exemption on rental vehicles.

3.0 Travel Advances

- 3.1 Travel advances are only allowed when students are involved or as allowed by Clyde CCISD Employee Travel Guidelines and Reimbursement Procedures.

4.0 Registration Only or Registration and Mileage Only Expenses

- 4.1 Submit the completed Travel Request Form approved by the principal along with the documentation showing the amount of the registration fee to the Business Office for approval. This form will be returned so that it can be included with the Payment Authorization requesting reimbursement or payment to the vendor.
- 4.2 For advance registration, submit an Expense Reimbursement Form payable to the vendor along with the Travel Request Form, approved by the principal, and the original and a copy of the registration form. This original registration form will be mailed with payment to the vendor. Indicate on the front of the Expense Reimbursement Form that the registration form should be sent with the check.
- 4.3 When an informal purchase order number (which is obtained from the business office) is used for advance registrations and upon receipt of the original invoice, submit it with a Payment Authorization request and the approved Travel Request Form for payment to the vendor.

- 4.4 If the employee has personally paid for the conference/workshop, request for registration reimbursement must be submitted on an Expense Reimbursement Form along with the approved Travel Request Form, original paid receipt, and proof of attendance. However, if the employee has also been approved to receive mileage reimbursement, an Employee Travel Expense Voucher Form will be sent to the employee from the Business Office to request reimbursement for their registration and mileage expenses.
- 4.4.1 If the original paid receipt is not provided, a copy of the front and back of the employee's cancelled personal check, a copy of the conference flyer (which shows the registration fee) and proof of attendance must be provided.
- 4.4.2 Or, if the original paid receipt is not provided and the payment was made by credit card or debit card, a copy of the employee's credit/debit statement showing the expense incurred by the traveler, a copy of the conference flyer (which shows the registration fee), and proof of attendance must be provided.
- 4.4.3 Registration through the Internet will need the same documentation as 4.4.2 above.
- 4.5 When registration has been paid out of activity funds and will be reimbursed by district funds, submit a Expense Reimbursement Form approved by the principal along with the front and back of cancelled activity fund's check, registration form, proof of attendance and Travel Request Form to the Business Office.

5.0 Meal Allowances

Maximum meal and gratuity per diem allowance for all travelers conducting district business who stay overnight shall not be more than the most current rate established by the Texas Comptroller of Public Accounts for employees traveling to those areas not listed under the Federal Domestic Maximum Per Diem Rates. In other words, the District will only reimburse employees at a meal rate not to exceed what the state pays for non high cost areas, regardless of what area in the state you are traveling to. Clyde CISD travel forms will be updated as needed to reflect the current State reimbursement rate for non high cost areas.

A full day per diem is authorized for overnight travel beginning before 7:00 a.m. on the day of departure from the district or overnight travel ending after 7:00 p.m. on the day of return to the district. A partial day per diem is authorized if the overnight travel begins after 7:00 a.m. on the day of departure from the district or ends before 7:00 p.m. on the day of return to the district. Partial day per diem will be determined on a per meal basis depending upon time of departure and/or time of return to the district.

District personnel traveling out-of-state on district business should check with the Business Office to determine the appropriate meal per diem allowance.

Alcoholic beverages shall not be consumed during regular business hours when on official school business. Charges of any alcoholic beverages are the responsibility of the employee.

6.0 Lodging

Lodging will be reimbursed/advanced at actual expense not to exceed the current State of Texas in-state lodging rate (plus non-state taxes) for those areas not listed under the Federal Domestic Maximum Per Diem Rates. In other words, the District will only reimburse employees at a lodging rate not to exceed what the state pays for non high cost areas, regardless of what area in the state you are traveling to. Exceptions to the above may be granted by the Superintendent or designee.

Double occupancy of rooms should be utilized whenever possible. When sharing a room, please state on the Employee Travel Expense Voucher with whom you shared a room.

Travelers staying at a hotel within the state should complete a Hotel Occupancy Tax Exemption Form at the time of check-in to qualify for State tax-exempt status. This form may be obtained from the superintendent's office or from the employee section of the CCISD web site. Travelers will only be reimbursed for non-state taxes.

The district only reimburses on actual itemized hotel/motel bills. Credit card receipts are not an acceptable substitute.

6.1 Reservations through the Internet are acceptable under the following guidelines:

6.1.1 Reservations by this method are charged state sales tax and a mandatory processing fee. Total amount must be equivalent to or less than the allowable rate in order to be reimbursed the total amount.

6.1.2 A "Print Screen" of the reservation is required for reimbursement. If available, obtain the room rate and an itemized receipt from the hotel.

6.1.3 A copy of the employee's credit card statement showing the employee incurred these charges is necessary for reimbursement.

6.2.1 Upon checkout, review the billing to ensure that state sales tax was not charged.

6.2.2 The CLYDE CCISD will not provide reimbursement for state sales tax (unless traveling outside of Texas).

6.2.3 County and municipal hotel occupancy taxes may be reimbursed.

6.2.4 Original, itemized receipts are required.

6.2.5 Amounts in excess of the above limits are the responsibility of the employee.

7.0 Transportation

7.1 When an employee uses his/her personal vehicle on official school business, mileage is reimbursed as per Clyde CCISD Employee Travel Guidelines and Reimbursement Procedures.

7.2 The maximum allowable for travel on official school business may not exceed the amount of the standard airline fare to that location.

7.3 The mode of transportation is the one in the district's best interest. It should be the most cost effective mode.

7.4 First-class airline travel will not be permitted. Airline receipts are required.

7.5 Contact the business office before making any airline reservations.

7.6 Reservations through the Internet are acceptable under the following guidelines:

7.6.1 A "Print Screen" of the reservation is required for reimbursement.

7.6.2 A copy of the employee's credit card statement showing the employee incurred these charges is necessary for reimbursement.

7.7 Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient route. Official toll road receipts and written justification must be provided as support for the reimbursement.

7.8 The rate of reimbursement for the employee's personally owned motor vehicle is based on the state-approved rate. Except for the cost of airport parking incurred while on official business or parking fees required for transaction of school business, no additional expense incidental to the operation of such motor vehicles shall be allowed.

7.9 Receipts are required for monies expended for railroad, air, taxi, parking fees, etc.

7.10 MapQuest or odometer reading should be used for computing miles traveled by automobile.

8.0 Use of Personal Vehicle for CLYDE CCISD Business

- 8.1 The Employee Travel Expense Voucher Form must be completed by employees to claim approved mileage reimbursement. This information comes from MapQuest or odometer reading. A district vehicle should be used if available. See Clyde CCISD Employee Travel Guidelines and Reimbursement Procedures.
 - 8.1.1 The intent of the mileage reimbursement is to reimburse for all **actual business miles driven** in excess of the commuting miles from your home to your primary work location and back. If there are no miles driven in excess of normal commuting miles, no reimbursement is due.
 - 8.1.2 All mileage reported should be based on MapQuest or odometer reading.
 - 8.1.3 Never report miles driven to and from home to your primary work location.
 - 8.1.4 If you begin your workday at your primary work location, begin reporting miles from that point using MapQuest or odometer reading.
 - 8.1.5 If you begin your workday at a temporary work location, you may report miles from your home to that location or miles from your primary work location to that location, whichever results in the shortest travel distance reported.
 - 8.1.6 Record the miles from each work location to the next using MapQuest or odometer reading.
 - 8.1.7 If you end your workday at a temporary work location, you may report miles from your location to your primary work location or to your home, whichever results in the shortest travel distance reported.
 - 8.1.8 The signature of the supervisor on the Employee Travel Expense Voucher Form indicates that the report has been verified for the validity of the activity and that payment is authorized.
- 8.2 When an employee uses his/her personal vehicle and is reimbursed for mileage, reimbursement is not made for gasoline since it is already included in the mileage rate allotted.
 - 8.2.1 The odometer readings should be used to request reimbursement for travel between CLYDE CCISD locations if authorized.
- 8.3 When a CLYDE CCISD employee drives his/her personally owned vehicle, no matter how many passengers, the primary policy of coverage will be his/her own auto policy. The employee's personal auto policy will be fully utilized for any and all comprehensive, collision, or liability claims. If a lawsuit is brought

against the employee and/or the school district, the employee's personal auto policy will settle and/or defend all parties involved. The Texas Tort Law limits the amount of employee's liability to \$100,000.

9.0 Rental of Vehicle for CLYDE CCISD Business

- 9.1 For information regarding rentals, contact the business office.
- 9.2 CLYDE CCISD is exempt from paying state sales tax in Texas when renting a vehicle for business purposes.
- 9.3 Gasoline expense is reimbursable when using a rental car. A receipt is required for reimbursement.
- 9.4 The CLYDE CCISD Automobile Insurance Policy (AP) will cover all liability and physical damage if the CLYDE CCISD driver is at fault. If the other driver is at fault, then his/her auto policy should be primary.
 - 9.4.1 The CLYDE CCISD AP does not cover other physical damage caused by national disaster, vandalism or theft. The additional coverage offered by the rental company would pay for those damages.
 - 9.4.2 All vehicle rentals will be done through the business office.

10.0 Spouse/Children Accompanying Traveler

- 10.1 In cases where the spouse/children, who are not on official school business, accompany the school official or employee, no expenses for the spouse/children may be included.
 - 10.1.1 Only single standard room rates are to be included in the request for reimbursement. For example, if a double room costs \$85.00 per night, and a single room costs \$75.00 per night, the employee will be reimbursed at the \$75.00 rate if the room is shared with the spouse/children.
- 10.2 It is not permissible to charge any expenses for the spouse/children to CLYDE CCISD and later reimburse the district.

11.0 Mileage Only Expense

- 11.1 If mileage is the only expense requested for reimbursement, please submit on the Employee Travel Expense Voucher Form.
- 11.2 Reimbursement will be made up to the state-approved rate and must be in compliance with 8.0 above and Clyde CCISD Employee Travel Guidelines and Reimbursement Procedures. Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient method. Official

toll road receipts and written justification must be provided as support for the reimbursement.

Reimbursable Expenses

- 1) Expenses that require prepayment, such as registration fees, airline tickets, etc. can be paid directly to the vendor by the District through the requisition/purchase order process. Expenses prepaid by the traveler may be reimbursed by completing a Travel Request/Expense Form and forwarding to the Accounts Payable Department with attached **detailed receipts**.
- 2) Actual travel expenses not advanced may be reimbursed by submitting a Travel Request/Expense Form with attached **detailed receipts** to the Accounts Payable Department. If the employee is required to refund money to the district, a personal check should accompany the approved Travel Request/Expense Form and be submitted to the Business Office.

All employees who have traveled and are seeking reimbursement for expenses or owe the district money above their travel advance shall submit a Travel Request/Expense Form supporting their expenses within 30 calendar days after the trip. Employees who do not comply with this rule may be placed in a frozen status until the trip in question is cleared. If no money is owed by an employee or to an employee, no further action is required.

- 3) Each employee seeking reimbursement of incurred travel expenses must complete a separate Travel Request/Expense Form. The Business Office will not accept one report for several employees.
- 4) Employees that accumulate in-district and out-of-district mileage should submit their mileage at least quarterly for reimbursement.
- 5) Professional dues will be advanced/reimbursed only with the approval of the Superintendent or designee.
- 6) If supplies and materials are purchased at a workshop or conference, these expenses should be reimbursed through the requisition/purchase order process, not through the travel request/expense reimbursement process. All such purchases should be approved **prior to purchase** by the immediate supervisor, Superintendent or designee.
- 7) Personnel authorized to travel using federal funds should be aware of the maximum rate allowable. These rates may be found by contacting the appropriate grant administrator.

Key Individuals and Reimbursements

- 1) District Key Officials will be paid travel expenses in accordance with state policy in regard to reimbursement of Key Officials.

Clyde Consolidated Independent School District

Business Procedures Manual

Section 7

Student Travel

1.0 Student Travel - General Instructions

1.1 All CLYDE CCISD student travel should be in compliance with District Policies.

2.0 Overnight Trips by Students

2.1 All individuals and groups representing the CLYDE CCISD in competition requiring an overnight trip must receive advance written approval from the school principal.

2.2 Each student and parent/guardian will be required to sign the supporting documents that will include a liability waiver, comments regarding conduct requirements, adequacy of chaperones, and other appropriate data.

2.3 The principal/director's office should be provided with a list of all students, teacher/sponsors, parents etc. as well as the itinerary.

2.4 Parent/guardian expenses cannot be borne by the school district unless there is a financial hardship, which will be considered on a case-by-case basis by the principal.

3.0 Meal Allowance for Student Related Trips (In-State)

3.1 Students and sponsors/coaches (CLYDE CCISD employees) taking a single day trip will be provided meal money as follows: A maximum of \$6.00 per meal for district level competition, \$8.00 per meal for competition beyond district level competition but less than state level competition (bi-district, regional, area, etc.), and up to \$10.00 per meal for state level competition, unless otherwise authorized. Receipts are required if meal is paid by coach/sponsor in a lump sum. Receipts are not required if meal money is disbursed to each individual. However, a signed roster of meal money recipients will be required if funds are disbursed to each individual. Unused funds shall be returned to the business office with receipts or a signed roster accounting for funds used.

- 3.2 Students taking a trip requiring an overnight trip will be provided the same amounts indicated in 3.1 above. Receipts are required if meal is paid by coach/sponsor in a lump sum. Receipts are not required if meal money is disbursed to each individual. However, a signed roster of meal money recipients will be required if funds are disbursed to each individual. Unused funds shall be returned to the business office with receipts or a signed roster accounting for funds used.
- 3.3 Sponsors/coaches (CLYDE CCISD employees) accompanying students on an overnight trip will receive the same amounts as indicated in 3.1 above. In some pre-approved circumstances employees may refer to Employee Travel, Section 5.0 for meal allowances.

4.0 Meal Allowance for Student Related Trips (Out-of-State)

- 4.1 Students taking a trip requiring an overnight stay out-of-state will be provided a maximum of \$30.00. Higher amounts may be approved on a case by case basis. No receipts are required.
- 4.2 Sponsors/coaches (CLYDE CCISD employees) accompanying students on an overnight trip out-of-state should refer to Employee Travel, Section 5.0 for meal allowances.

5.0 Approval Required

- 5.1 Student travel paid from campus budgets requires principal's and business manager's approval.
- 5.2 Student travel paid from departmental budgets requires the approval of the principal and the business manager.

6.0 Advances for Student Travel

- 6.1 Advances for Student Travel should be processed using the appropriate Student Travel Request Form for registration, lodging, meal expenses, rental expense, and miscellaneous expenses accompanied by a Payment Authorization. Sponsor/coaches should obtain proper original receipts for above items including parking and gasoline and submit to their principal or the appropriate administrator

upon return, who will forward to the Business Office for back up of advanced check. Receipts are required for meals if meals are paid in a lump sum by the coach/sponsor. A signed roster of recipients is required if meal money is dispersed to individuals (individual receipts will not be required).

- 6.2 Record attendees on back of the Student Travel Request Form along with number of meals needed.
- 6.3 Literature showing the amount of registration should accompany the Payment Authorization.
- 6.4 Sales Tax Exemption forms for lodging and vehicle rental must be used to avoid being charged the sales tax.
- 6.5 Cash Advance for Meals for Students and Sponsors/Coaches
 - 6.5.1 A Payment Authorization with proper approval should be sent to the Business Office to process in the regularly scheduled check run. A breakdown of all meals and a list of students and sponsors/coaches attending must be attached for proper support. The Payment Authorization should be made payable to one of the sponsors/coaches traveling so that the sponsor/coach can go to the bank to cash the check rather than the principal of the school.
- 6.6 Cash Advance for Lodging for Students and Sponsors/Coaches
 - 6.6.1 An Expense Reimbursement Form (or TxEIS requisition) with proper approval should be sent to the Business Office to process in the regularly scheduled check run. A breakdown with the number of rooms, room rates, and a list of students and sponsor/coaches traveling must be attached for proper support. The Payment Authorization should be made payable to the hotel, when possible, to cut down on paperwork. After proper approval is acquired, the Payment Authorization should be sent to the Business Office for processing.
 - 6.6.2 At times it has been necessary for the principal to use his credit card to pay lodging for student travel. When this happens, a Payment Authorization to the principal is acceptable. A copy of the receipt from the hotel must accompany the Payment Authorization along with a list of students and sponsor/coaches traveling. After proper approval is acquired, the Payment Authorization pay should be sent to the Business Office for processing.

6.7 Cash Advance for Car/Van Rental

- 6.7.1 A Payment Authorization with proper approval should be sent to the Business Office to process in the regularly scheduled check run. An original invoice from the rental company must be attached for proper support. The Payment Authorization should be made payable to the rental company, when possible, to cut down on paperwork.
- 6.7.2 At times it has been necessary for the principal to use his credit card to pay for car/van rental expenses. When this happens, a Payment Authorization to the principal is acceptable. A copy of the receipt from the rental company must accompany the Payment Authorization. After proper approval, the Payment Authorization should be sent to the Business Office for processing.
- 6.7.3 Some rental companies will invoice CLYDE CCISD for the rental fees. A Payment Authorization with proper approval and the original invoice must be prepared and sent to the Business Office to process in the regularly scheduled check run.

7.0 Transportation

- 7.1 Reimbursement for mileage when the employee uses his/her personally owned vehicle will be at the state-approved rate as per Clyde CCISD Employee Travel Guidelines and Reimbursement Procedures. Request for reimbursement should be submitted on an Employee Travel Expense Voucher Form. A district vehicle should be used if available, otherwise, mileage reimbursement may be reduced as per Clyde CCISD Employee Travel Guidelines and Reimbursement Procedures.
- 7.2 Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient route. Official toll road receipts and written justification must be provided as support for the reimbursement.
- 7.3 When a CLYDE CCISD employee drives his/her personally owned vehicle, no matter how many passengers, the primary policy of coverage will be his/her own auto policy. The employee's personal auto policy will be fully utilized for any and all comprehensive, collision, or liability claims. If a lawsuit is brought against the employee and/or the school district, the employee's personal auto policy will settle and/or defend all parties involved. The Texas Tort Law limits the amount of employee's liability up to \$100,000.
- 7.4 Contact the business office before making airline reservations.

8.0 Vehicle Rental for Student Travel to Competitions

- 8.1 For information regarding rentals, contact the business office.
 - 8.2 Contact the business office for bid information for charter bus service for non-school bus travel.
 - 8.3 A school or school system may not purchase or lease a new 15-passenger van if it will be used significantly by, or on behalf of, the school or school system to transport pre-primary, primary, or secondary school students to or from school or an event related to school, unless the 15-passenger van complies with the motor vehicle standards prescribed for school buses and multifunction school activity buses.
 - 8.4 CLYDE CCISD is exempt from the Texas state sales tax, sometimes referred to as motor vehicle tax; however, out-of-state tax is not exempt.
 - 8.5 CLYDE CCISD is not exempt from property rental tax.
 - 8.6 The CLYDE CISD Auto Insurance Policy (AP) will cover all liability and physical damage if the Clyde CISD driver is at fault. If the other driver is at fault, then his/her auto policy should be primary.
 - 8.6.1 The CLYDE CISD AP does not cover other physical damage caused by national disaster, vandalism or theft. The additional coverage offered by the rental company would pay for those damages. However, if renting a vehicle **out-of-state**, please **buy** the additional coverage offered by the rental company to avoid any problems.
 - 8.6.2 All vehicle rentals should be made through the Business Office if possible.
- 9.0 Reimbursement to Sponsors/Coaches or Reimbursement to CLYDE CISD from Sponsors/Coaches from Advances for Student Travel
- 9.1 After the competition, submit documentation to include a list of attendees, original receipts for lodging, car rental, gasoline and other miscellaneous expenses as backup documentation for money previously advanced. Forward the documentation along with the expense report/student travel request to your principal for approval who will then forward to the Business Office.

- 9.2 If the sponsor/coach had expenses exceeding the amount of the advance, a Request for Payment Authorization must accompany the above documentation for the sponsor/coach to be issued a reimbursement.
- 9.3 If the expenses were less than the money previously advanced, either cash or a personal check from the employee payable to CLYDE CISD must accompany the above documentation within seven (7) days of the trip.

Clyde Consolidated Independent School District

Business Procedures Manual

Section 8

State and Federal Program Reporting

1.0 General Information

1.1 Special revenue/grant funds are provided by the federal government, state government or local sources.

1.2 A Clyde CISD Acquisition Form must be completed and approved (prior to submitting a TxEIS requisition) before any expenditure of special revenue or grant funds.

1.3 These funds are legally restricted to expenditures for specified purposes as determined by a Comprehensive Needs Assessment and the Application and following federal cost principles under OMB Circular A – 87. [OMB Circular A-87](#)

1.4 Applications for grants must be in compliance with District policies and administrative directives.

1.4.1 Before applying for a grant that requires matching funds, the applicant must obtain approval from the business office.

1.5 If a grant is awarded to the District, to a campus, or to a department, the program contact must immediately provide the following items to the business office:

1.5.1 Grant application with proper approval

1.5.2 Grant guidelines

1.5.3 Grant budget

1.5.4 Grant timeline, including reporting dates for program and financial reports

- 1.6 The Director of Curriculum and Special Programs (program director) is responsible for compliance with the grant and proper program reporting to state and federal agencies.
- 1.7 The business office is responsible for grant expenditure reporting.
- 1.8 The program director must be familiar with the grant and timeline as it relates to (not all inclusive):
 - 1.8.1 Budget
 - 1.8.2 Expenditure verification
 - 1.8.3 Beginning and ending dates
 - 1.8.4 First and last date funds can be spent (varies by grant)
 - 1.8.5 Final day for receiving encumbered items (varies by grant)
 - 1.8.6 Final report due date
- 1.9 The appropriate information must be provided to the business office on a timely basis to ensure that all cash receipts and cash disbursements for state and federal programs are properly recorded and reported for each program's current fiscal year.
- 1.10 The superintendent or designee will file with TEA required information of personal or real property purchased with federal funds including disposition of property.
- 1.11 Clyde CCISD does not use debit cards or gift cards for the disbursement of grant funds.
- 1.12 Grant records are to be retained for a period of five years or as found in the Texas State Retention Schedule of the Texas State Library and Archives Commission.
- 1.13 Records may be retained in paper or electronic form. Archived electronic records will be stored on a district server located in the Clyde Auxiliary Building (CAB). The archived paper records will be stored in a secure classroom of the Junior High School campus. The inventory and disposal of records will follow the guidelines

in the Public Information Records Management. The disposal of records will be made by the records management officer of the district.

- 1.14 A grant budget must be amended if the amendment meets one or more of the following criteria:
 - 1.14.1 The amendment resulted in a line item change that exceeded 25% of the total budget.
 - 1.14.2 The amendment resulted in an increase or decrease in the number and composition of the positions funded.
 - 1.14.3 The amendment resulted in the classification of an amount to a line item not previously budgeted.
 - 1.14.4 The amendment resulted in an increase or decrease in budgeted capital outlays.
- 1.15 Employees are required to have a current, signed and dated job description that identifies the program(s) or cost objectives under which the employee works for documentation for charges to federal programs. For teachers and paraprofessionals, the daily class schedule will provide documentation of activities performed for each particular program. A signed and dated copy of the job description and activities performed for the program should be maintained in the Central Office. The job description and the schedule must be signed by the employee and the administrator.
- 1.16 Employees who do not work 100% are required to maintain Time and Effort records to account for their time. These records will be turned in to the business office each month; the business manager will reconcile time and effort records with payroll distributions each quarter and make adjustments as necessary.
- 1.17 Employees who are 100% funded by a single grant program are required to maintain on file a signed and dated job description that clearly shows he/she is assigned 100% to that program.
- 1.18 A Semi-annual Certification Form is required for 100% federally funded employees. The Semi-Annual Certification Form must be signed by the employee and the campus principal.
- 1.19 The program director is responsible for compliance with the grant and proper program reporting to state and federal agencies including addressing carryover of Title I Part A funds if applicable.
- 1.20 The district makes every attempt to hire only highly qualified teachers in core academic subject areas. Within a reasonable timeframe, a teacher who is not highly qualified will be put on a plan to meet the highly qualified requirements. Any new core academic subject teacher meets the appropriate definition of highly qualified. The campus principal of each Title I, Part A campus must attest in

writing to the status of each campus being in compliance with Section 1119 requirements. The district has copies of the signed attestation form(s). The district hires paraprofessionals with instructional duties who meet the requirements for this position. Paraprofessionals without a Teacher Aide III Certification, who provide instructional support, must work under the direct supervision of a highly qualified teacher. The campus and district have copies of the list of paraprofessionals and designated teachers.

2.0 Salary Accruals

- 2.1 All salary accruals (for work performed during the grant period) must be calculated based on each employee's total salaries, wages, applicable benefits and taxes, less the amount of payments each employee has actually received as of the last day of each program's fiscal year. **Verification of this data is essential. The business office** will verify salary information including first and last day of employment with each program director before calculating salary accruals.

3.0 Salary Accruals – Summer School Teachers

- 3.1 Special attention should be given to summer school Extra Duty Pay and related expenditures. Since the pay may relate directly to the expiration of a program, and/or even cross program fiscal years, timelines for reporting expenditures for them is very important to submitting accurate fiscal year end reports.

4.0 Purchase Orders

- 4.1 Cut-off dates for purchase orders should ensure that all materials are received in time to be properly recorded. Purchasing requirements and procedures vary among programs. **The program director should monitor this activity to ensure compliance with the program's intent.**

5.0 Expenditure Verification

- 5.1 The Program director should monitor financial activity in TxEIS.
 - 5.1.1 Actual receipts and expenditures should be verified by the business office. The YTD Detail General Ledger and General Inquiry is used to prepare the expenditure reports to be submitted to the Texas Education Agency (TEA).

- 5.1.2 Budget amendments must be requested and approved before expenditures that exceed applicable limits are incurred.
- 5.1.3 If there are any corrections, please send them to the business office as soon as possible, but no later than the last day of the program's fiscal year end. This will allow time for adjustments to be made prior to submission of the Final Expenditure Report.

6.0 Twelve-month Employees

- 6.1 It is the responsibility of the principal to notify the business office when budget coding for employee compensation changes on the Personnel Action Notice Form. Fund numbers for federal programs may change effective July 1. Budget coding for twelve-month employees should be updated before processing of July payroll.

Clyde Consolidated Independent School District

Business Procedures Manual

Section 9

Sales Tax Rules

1.0 Purchases

- 1.1 All purchases made for the exclusive use of the district should be made tax exempt. A Texas Sales and Use Tax Exemption Certificate Form should be issued to the vendor.
 - 1.1.1 A Texas Sales and Use Tax Exemption Certificate Form can be obtained from the business office.
 - 1.1.2 When reimbursing a district employee for purchases made on behalf of and for the exclusive use of the district, sales taxes should not be reimbursed to that person. To keep a person who makes the purchases from having to absorb the sales tax, complete and give them a Texas Sales and Use Tax Exemption Certificate Form before they make the purchase.
- 1.2 PTO's, booster clubs, and associates are prohibited from using the district's sales tax permit number. These groups should apply for their own sales tax permit number. These groups are responsible for collecting, reporting and remitting their own sales tax to the state.

2.0 Lodging

- 2.1 District employees and students traveling on official district business should issue a Hotel Tax Exemption Certificate Form to the hotel/motel in lieu of paying the state hotel occupancy tax.
- 2.2 The hotel exemption exempts only the state portion of hotel occupancy taxes. The city and county taxes should be paid by the employee and will be reimbursed.

3.0 Motor Vehicle Rental

- 3.1 District employees traveling on official district business should issue a Motor Vehicle Certificate for Rental Tax Form to the rental agency in lieu of paying sales tax.
- 3.2 Mark “*A Public Agency*” as the reason for claiming an exemption.

4.0 Out-of-State Purchases

- 4.1 Whether items are purchased in-state or out-of-state, does not determine if a transaction is taxable or not taxable. An out-of-state vendor might be required to collect sales tax at the time of sale. It is recommended to make all purchases tax exempt where practicable. This helps prevent duplicate payment of sales taxes. However, if an out-of-state vendor insists on being paid sales tax at the time of purchase, it should be done.

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Business Procedures Manual

Section 10

Payroll

1.0 Establishing a New Employee for Payroll Purposes

- 1.1 Each supervisor employing a new employee must complete a Personnel Action Notice form.
 - 1.1.1 Attach completed application packet including transcripts, service record, and teaching certificate.
- 1.2 The completed Personnel Action Notice form is sent to the Personnel/Business Office for verification.
- 1.3 The employee must complete an I-9, W-4, and SSA 1945 form if appropriate.
 - 1.3.1 The employee must submit a copy of his/her social security card.
 - 1.3.2 The employee must submit a copy of his/her driver's license.
 - 1.3.3 The employee must be fingerprinted or show evidence of required fingerprinting.
- 1.4 The Personnel Action Notice form is matched with the documents previously listed. If there is a variation in the information provided, the employee is contacted for correction.
 - 1.4.1 Once information is verified to be accurate, it is entered into TxEIS for future payroll processing.

2.0 Authorization Agreement for Direct Deposit

- 2.1 Employees may enroll in the Direct Deposit Program.
- 2.2 Employees must complete the Direct Deposit Authorization Agreement for automatic deposit.
 - 2.2.1 This will provide the employee's bank transit number, account number, and account type to the business office.
 - 2.2.2 In order to reduce the possibility of identity theft, this form must be delivered to the business office in person.

3.0 Employee Extra Pay Request

- 3.1 Obtain blank Extra Pay Request forms from business office and complete the form.
 - 3.1.1 The supervisor requesting services should sign and date before the employee to be paid performs the services.

4.0 Payroll Deduction Agreement

- 4.1 Obtain blank Payroll Deduction Agreement forms from the business office and complete the form as follows:
 - 4.1.1 *Employee Name:* Enter the name of the employee requesting the deduction.
 - 4.1.2 *Social Security Number:* Enter the social security number of the employee.
 - 4.1.3 *Department:* Enter name of the school/department of the employee.
 - 4.1.4 *Type of Deduction:* Enter the type of deduction the employee is requesting. Example: DeLeon Foundation
 - 4.1.5 *Frequency:* Enter the frequency of the deduction requested. All deductions will be semimonthly with the exception of contributions, which may be one-time only.
 - 4.1.6 *Position:* Enter the position of the employee.
 - 4.1.7 *Dollar Amount:* Enter the dollar amount to be deducted **from each paycheck**. Example: \$15.00
 - 4.1.8 *Beginning Date:* Enter the date on which the employee wants this amount to begin being deducted from their paycheck. Please note that the payroll department requires this form to be received at least 10 days before this date to insure proper processing of this deduction.

- 4.1.9 *Budget Codes:* Enter the budget and account code completely if this deduction is for a reimbursement to Clyde CISD.
- 4.1.10 *Signature/Date:* The employee requesting this deduction **must** sign and date this line.
- 4.1.11 *Status:* Indicate whether this is a new deduction or a change to an existing deduction.
- 4.1.12 Submit to business office.

5.0 Distribution of Paychecks

5.1 Payroll Calendar:

- 5.1.1 Employees are paid on the 20th of each month unless that date falls on a weekend or holiday.
- 5.1.2 If the normal pay date falls on a weekend or holiday, pay checks are normally distributed the first business day prior to the 20th.
- 5.1.3 The business office must have Extra Pay Requests and Substitute Pay Requests by the payroll cutoff date. These requests must have the correct budget account number to charge, proper approvals in compliance with the fiscal authorization form and must be signed.

5.2 Campus Paychecks:

- 5.2.1 Wage and earning statements will be emailed to the employee if on direct deposit. The email address on record will be used. Wage and earning statements for direct deposit employees that do not have an email address will be kept in the business office. Wage and earnings statements will be included with an employee's check if not on direct deposit.
- 5.2.2 Approval signatures will be obtained on a sign in sheet before paychecks and direct deposit vouchers will be released.

5.2.3 Verification of paychecks and direct deposit vouchers against the list must be made before they leave the business office.

5.3 Non-Distributed Paychecks and Direct Deposit Vouchers:

5.3.1 The appropriate campus supervisor must secure any paycheck or direct deposit voucher issued to an employee who is known to be absent on payday until the employee returns to campus. If the employee does not return, the paycheck or direct deposit voucher should be sent back to the business office.

5.3.2 Any paycheck or direct deposit voucher for an employee who has been terminated, transferred or is on leave of absence, should be returned to the business office immediately.

5.3.3 NO PAYCHECK OR DIRECT DEPOSIT VOUCHER ARE EVER TO BE GIVEN TO ANY OTHER PERSON UNLESS THEY HAVE A WRITTEN NOTE FROM THE EMPLOYEE AND PROPER IDENTIFICATION.

5.4 Miscellaneous Paychecks and Direct Deposit Vouchers Procedures:

5.4.1 Employee must contact principal or supervisor if a check or direct deposit voucher was not received.

5.4.2 The administrator or designee should notify the business office immediately.

5.4.3 Campus paychecks and direct deposit vouchers will be mailed to the employee's home address from the period of June to July of each year.

5.4.4 Substitute checks will be mailed by the Business Office unless picked up in person.

5.4.5 An employee may be responsible for any stop payment charges.

6.0 Time Sheet/Card and Time Clock Procedures

6.1 All non-exempt employees should accurately record all time transactions.

- 6.2 Actual hours worked should be recorded by rounding to the nearest ¼ hour per table below.

Rounding Table

0-7 minutes report as an even hour (part of last completed hour)

8-22 minutes report as a quarter hour

23-37 minutes report as a half hour

38-52 minutes report as a three quarter hour

53-60 minutes report as an even hour

- 6.3 Calculate the totals for each day and week.
- 6.4 Employees must indicate in and out times for lunch or other breaks in the workday in excess of 15 minutes.
- 6.5 Supervisors must approve all variations from standard work schedule in advance.
- 6.6 If an employee is eligible for overtime compensation and works more than 40 hours during the regularly scheduled work week, he/she will receive compensatory time at time and a half. At the districts discretion the employee may receive additional pay at the rate of time and a half.
- 6.6.1 Straight time will be earned for holiday days worked, unless the weekly total of hours worked exceeds 40 hours.
- 6.6.2 If an employee works on a scheduled holiday, he/she will be paid as appropriate per FLSA guidelines.
- 6.7 Overtime Pay
- 6.7.1 All overtime must be pre-approved by the supervisor.
- 6.7.2 With the approval of supervisor, hours in excess of 40 per week physically worked (no vacation or sick time during that period) may be requested for pay on an Extra Pay Request form.
- 6.7.3 Overtime pay will be established at the rate of time and one-half.
- 6.7.4 Forward fully completed Extra Pay Request form to the business office for payment within thirty (30) days of the duty.
- 6.8 Compensatory Time:
- 6.8.1 One hour of overtime is equal to one and one-half hours of compensatory time.

- 6.8.2 Requests to use compensatory time are subject to the approval of the immediate supervisor.
- 6.8.3 The employee may be paid for overtime if the work schedule would not permit compensatory time off.

Clyde Consolidated Independent School District

Business Procedures Manual

Section 11

Capital Assets

1.0 Capital Assets

- 1.1 Capital Assets are defined as any equipment, furniture, machinery, etc. (minor equipment), which cost or has an estimated value of **\$5000.00 or more** and has a useful life of **one year or more**.
- 1.2 Near year end, the business office reviews purchases for items costing \$5,000 or more.
- 1.3 Any asset purchase of \$5,000 or more is entered into the external auditor's Asset Schedule.
- 1.4 If the asset has been sold, the disposal of the asset is also recorded in the Asset Schedule by the external auditor.

2.0 Acquisition of Capital Assets

- 2.1 All equipment, furniture, machinery, etc. in a building purchased with school district, activity, parent organizations funds, or by donation becomes the **property of the Clyde CISD**.
- 2.2 Capital Assets can be acquired by a school or department in the following ways:
 - 2.2.1 **Purchases through district funds** – When items are purchased through the district's standard purchasing procedures, a fixed asset tag will be issued and affixed to the item when it is received in the business office. The capital asset tag number and information is entered into the Asset Management in TxEIS.
 - 2.2.2 **Donations** – The principal/department head is responsible for reporting donations to the district's business office. A fixed asset tag will then be affixed to the item and the information will be entered into Capital Assets system.

3.0 Disposition of Capital Assets

- 3.1 The School Property Disposition form should be used when disposing of any school district property. The completed form with the administrator's signature should be forwarded to the business office. The form can be found in the business office.
 - 3.1.1 It is the responsibility of the originator to complete the School Property Disposition form in order to have worn, obsolete, or damaged items removed from the school or office location.
 - 3.1.2 The originator should provide sufficient information pertaining to the nature of the items in order to assist the business office in providing efficient pickup and delivery.
 - 3.1.3 The principal/department head must sign as the requesting administrator indicating approval.
 - 3.1.4 Forward the original to the business office for final approval and scheduling of the pickup. The originator should retain one copy of the School Property Disposition form.
 - 3.1.5 All materials requested for removal should be relocated to the designated pickup area within the school in order to avoid pickup delays and classroom disruption. If relocation is not possible or practical, contact the business office to make special arrangements.
 - 3.1.6 Marking pens or other devices should not be used to mark on surplus or auction items. This could render the item(s) unfit for future use or resale. Condition or operating description should be noted on the School Property Disposition form or on a sheet of paper attached to the item.
 - 3.1.7 Disposition items may be re-issued to any CLYDE CISD employee for use in an official capacity.

3.2 The Declaration of Surplus Furniture form should be used for declaring surplus serviceable furniture that is no longer needed by a particular department/school. The completed form with the administrator's signature should be forwarded to the business office. This form can be found in the business office.

3.2.1 Serviceable furniture is any material considered to be in good condition and reusable.

3.2.2 The business office will schedule a pickup after receiving the Surplus Furniture form.

3.2.3 To acquire surplus items, contact the business office.

3.2.4 Requests for item(s) are on a first come, first served basis.

4.0 Pickup and Redelivery of Material

4.1 When there is a requirement to move an item(s) from one location to another contact the business office.

5.0 Physical Inventory

5.1 In accordance with Governmental Accounting Standards Board (GASB) and Texas Education Agency (TEA) guidelines, the CLYDE CISD must conduct an annual physical inventory of all land, buildings, machinery, furniture and equipment and entered into TxEIS asset management system.

5.2 A report that lists any inventory on your campus/department that meets the above criteria according to TxEIS fixed asset records will be sent to the principal/director for verification after August 31st each year.