

Cameron Independent School District



Fiscal Manual (Fiscal Guide for District Staff)

Fiscal Manual

Overview

Purpose:

The purpose of this manual is to:

- establish operating procedures for fiscal responsibility by district employees, board members or other authorized officials
- establish guidance for allowable and non-allowable expenditure procedures
- establish personnel responsibilities and consequences for non-compliance

Forms:

All district forms and documents are highlighted in **blue**.

References:

- None

CAMERON ISD ADMINISTRATIVE REVIEW & APPROVAL OF PROCEDURES, HANDBOOKS AND MANUALS

In accordance with Board Policy BP (Local), the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District.

The Superintendent or designee shall ensure that administrative regulations are kept up to date and are consistent with Board policy. The Superintendent or designee shall resolve any discrepancies among conflicting administrative regulations. In case of conflict between administrative regulations and policy, policy shall prevail.

Administrative regulations are subject to Board review but shall not be adopted by the Board. The Superintendent shall review and approve all procedures, handbooks and manuals.

Handbook/Manual	Effective School Year	Revision Date
Fiscal Manual	2023-2024	June 2022

Approved by:

(signature on file)
Superintendent, Kevin Sprinkles

Date

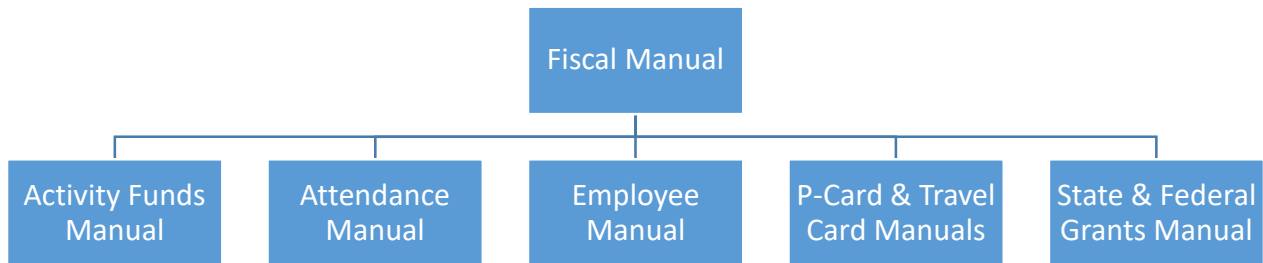
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Introduction

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

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



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

Business Office Staff

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

Tanya Hoelscher	Superintendent’s Secretary	Extension 1007
Missi Giesenschlag	Business Manager	Extension 1006
Jerrica Mendoza	Payroll/HR Specialist	Extension 1008
Bonnie Williamson	Accounts Payable/ Purchasing Specialist	Extension 1005

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Business Office Mission Statement

The Mission of the Cameron Independent School District Business Office is to provide support to all district students, staff, parents, and the community and to ensure that all business operations are supportive of the instructional goals and objectives of the district.

The Business Office's primary goal is to protect the assets of the district and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.

Accounting Code Structure

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

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

The Code Structure

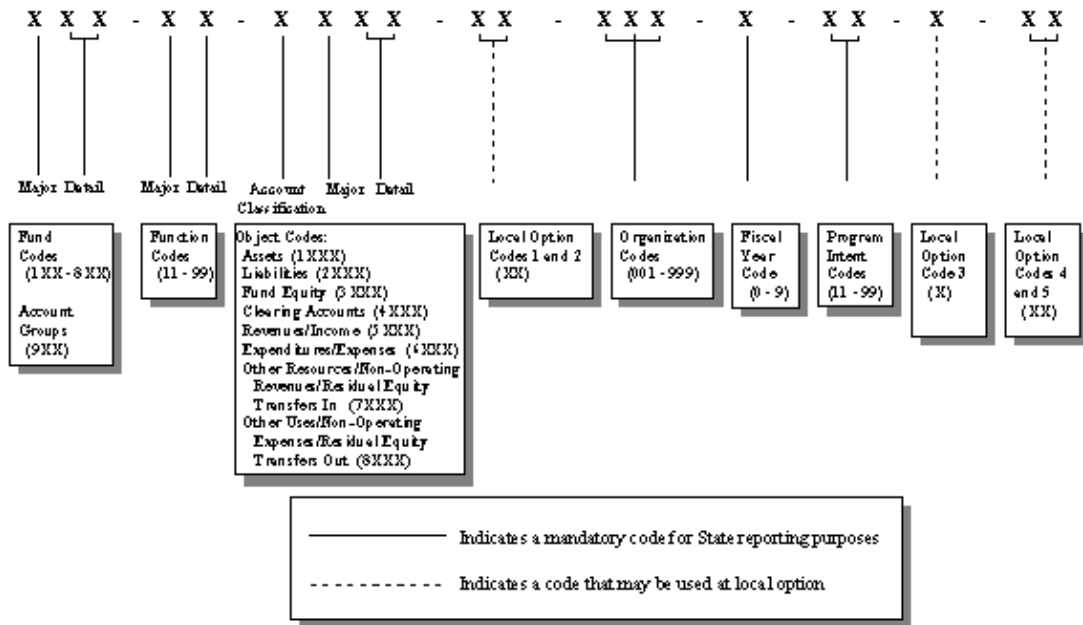


Exhibit #29 (FAR: 1.4.1 Overview of Account Codes)

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Account Code Basics

The **R** by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

R 6399 General Supplies

This code is used to classify expenditures/expenses for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration.

6395-6398 Supplies and Materials - Locally Defined (Convert to Object Code 6399 for PEIMS)

These codes are used, at the option of the school district, to classify supplies and materials. For PEIMS, these accounts are converted to Object Code 6399.

The FAR Module contains explanatory guidance:

6240 Contracted Maintenance & Repair Services

When contracted maintenance and repair services are rendered, the total cost of the service, including labor and parts, is to be included in the appropriate contracted services account. Maintenance contracts are to be included in the appropriate expenditure object codes defined below.

The FAR Module contains examples of costs:

6499 Miscellaneous Operating Costs

This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:

- Fees (not associated with travel)
- Awards
- Graduation expenses
- Food/refreshments for school-related meetings
- Newspaper advertisements, etc.

The FAR Module contains Include and Exclude tables:

Function 12 - Costs to Include:	Function 12 - Costs to Exclude (with Correct Function):
<p>with:</p> <ul style="list-style-type: none"> • Librarians • Library aides and assistants • Media or resource center personnel who work in an audiovisual center, television studio or related work-study areas • Substitute pay for library staff (ALL substitutes effective 2008-09 fiscal year) 	<ul style="list-style-type: none"> • Encyclopedias and other reference books in the classroom (Function 11) • Supplies and services for upkeep and maintenance for buildings and grounds, including utilities (Function 51) • Textbooks (Function 11) • Teaching supplies used in the classroom (Function 11)

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

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

(1)
(2)
(3)
(4)
(5)
(6)
(7)
(8)

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

A sample **Chart of Accounts** is illustrated below:

XXX-XX-XXXX-XX-XXX-X-XX-XXX		
1 2 3 4 5 6 7 8		
Funds (#1) 100 General Fund 195 Dept. of Defense Supplemental 199 General Fund 200-400 Special Revenue Funds 211 ESSA, Title I, Part A 240 Food Service Fund 256 CARES Act (COVID-19) 258 ESSA, Title IV, Part A (F269 PEIMS) 289 DODEA Grants 397 Advanced Placement Incentives 410 Instructional Materials Allotment (Textbooks) 451 Campus Activity Fund 494 Robotics Donations 498 USAA Donations 600 Capital Projects Funds 692 Dept. of Education Building Projects, 8008 Grant 693 Dept. of Education Building Projects, 8007 Formula 695 Dept. of Defense, Construction Grant 699 Capital Projects Fund - Local Projects 860 Agency Funds 863 Payroll Clearing Fund 864 Accounts Payable Clearing Fund 865 Student Activity Accounts (Clubs and Organizations) 900 Capital Assets and Long Term Debt 901 Fixed Assets Fund 902 Long Term Debt Fund	Objects (#3): 6100 Payroll Costs 6112 Salaries for Substitute Teachers 6118 Salaries, Professional, Extra Duty (6119) 6119 Salaries, Teachers & Professional Personnel 6121 Extra Duty Pay, Overtime, Support Personnel 6122 Salaries, Support Staff Substitutes 6129 Salaries, Paraprofessional & Support Staff 6139 Employee Allowances 6141 Social Security/Medicare 6142 Group Health Insurance 6143 Workers Compensation 6144 TRS On-Behalf Payments 6145 Unemployment Compensation 6146 Teacher Retirement/TRS Care 6149 Employee Benefits - Leave Buy Back 6200 Professional & Contracted Services 6211 Legal Services 6212 Audit Services 6214 Lobbying Expenses (Portion of Memberships) 6219 Professional Services (Govt Cd 2254.002) 6221 Staff Tuition & Fees (Higher Education) 6223 Student Tuition - Other than Public Schools 6239 Education Service Center Services 6249 Contracted Maintenance & Repair 6259 Utilities 6269 Rentals - Operating Leases (Copiers, equipment, etc) 6291 Consultants (Best Practices, Improvement) 6296 Travel, Reg Fees, PrePaid 6297 Travel, Reg Fees, Virtual Event 6299 Miscellaneous Contracted Services 6300 Supplies & Materials 6311 Gasoline & Other Fuels 6319 Vehicle Supplies 6321 Textbooks/Instr Materials - purchased by district 6329 Reading materials, library books, subscriptions 6339 Testing materials 6341 Food (CNP Only) 6342 Non-Food Supplies (CNP Only) 6344 USDA Commodities (CNP Only) 6398 Equipment, (Taggable > \$1,000) 6399 Supplies & Non-Taggable Equipment 6400 Other Operating Costs & Travel 6411 Travel, Staff 6412 Travel, Student 6419 Travel, Non-employees (parents, board, etc) 6429 Insurance Costs 6491 Statutorily-Required Public Notices***NEW*** 6492 Royalties 6495 Memberships (portion may be 6214) 6498 Student Activity Accounts 6499 Misc. Expenses: Awards, Fees, etc.	6600 Capital Outlay and Equipment 6629 Facilities and Construction 6631 Vehicles, Unit Cost > \$5000 (less than \$5K = 6641) 6639 Furniture, Equipment, Software, Unit Cost > \$5000 Sub-Object Codes: 19 COVID-19 Related Expenses 31 English/Language Arts 32 Math 33 Science 34 Social Studies 36 Spanish 41 Art 42 Music 43 PE & Health 44 Theatre Arts 45 Band 51 Success For All Reading (SFA) Organizations (#5): 001 Stacey Jr/Sr High 101 Lakeland Elementary 699 Summer School 701 Superintendent 702 School Board 748 Wellness Program/SHAC 749 Human Resources 750 Business Office 992 Transportation 993 Custodial 994 Food Service 995 Executive Director of C & I 996 Technology Dept. 999 Districtwide (Unallocated) Program Intent Codes (#7): 11 Basic Educational Services 21 Gifted and Talented 22 Career & Technology 23 Services to Students w/ Disabilities 25 Bilingual and Special Language Programs 24 State Compensatory Education (SCE) 28 Disciplinary AEP - Basic Services 24 State Compensatory Education (SCE) 28 Disciplinary AEP - Basic Services 31 High School Allotment 32 Pre-Kindergarten 33 PK, Special Education 34 PK, State Compensatory Education 36 Early Education Allotment (PK-3) 37 Dyslexia 38 College, Career and Military Readiness (CCMR) 43 Dyslexia, GP Ed Svs (IEP) FY 2020-2021 91 Athletics 99 Miscellaneous, Undistributed

Cameron ISD's chart of accounts can be found in the appendix of this manual

Activity Funds – Overview

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

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

The district has made the determination that all Campus Activity Funds will be accounted for in Fund 461. Campus Hospitality or Sunshine (Faculty Fund) accounts shall be accounted for in Fund 865 in accordance with the FASRG. The Hospitality/Sunshine accounts are not district funds, but rather trust funds in the care of the district.

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

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

Allowable

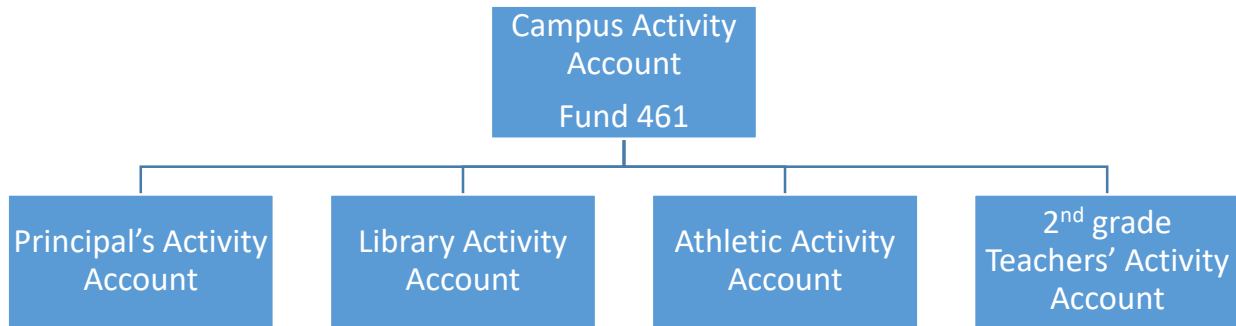
- a. Student trip related expenses such as meals, entry fees, lodging, transportation, etc.
- b. Staff or student meals or refreshments (infrequent and nominal cost)
- c. Awards/incentives of nominal value
- d. Club supplies
- e. Equipment, but it must be donated to the campus or district
- f. Rentals such as vehicles, equipment, etc.
- g. Contracted services such as printing, DJ services, motivational speaker, photographer, etc.

Non-Allowable

- a. Alcohol, tobacco or other controlled substance
- b. Payments of wages to district employees
- c. Individual gifts to a specific student or staff member (exceptions may apply to student organization funds)
- d. Donations to a person or outside organization (exceptions may apply to student organization funds)

Activity Funds (Campus or Department –Fund 461)

Campus activity funds (**Fund 461**) are school funds managed under the direction of the campus principal. These funds shall be referred to as “Campus Activity Funds”. There may be multiple sub-accounts within the Campus Activity Fund. An example is illustrated below:



Sub-accounts within the Campus Activity Fund are not student club or organization funds. The funds raised within the sub-accounts shall be used to benefit that respective activity under the direction of the district staff member who oversees the account, subject to the approval of the campus principal.

Campus activity funds (under the control of the principal) shall be collected, receipted, and deposited at the campus level on a weekly basis. Campus activity funds are reconciled monthly within the Business Office. A **Cash Transfer form** shall be used to submit funds collected to the business office. Refer to **Cash Management Procedures** for detailed processes.

Campus activity funds are managed using a decentralized accounting system. A decentralized accounting system is defined as a system that is managed at the campus level.

All deposits and expenditures under a decentralized system shall be made at the campus or department level.

Campus activity funds shall be primarily used to benefit students and the district in accordance with School Board Policy. [School Board Policy CFD Local] Typical uses include, field trip fees, staff or student awards/incentives, faculty luncheons, refreshments for staff meetings, etc.] These funds are district funds; therefore, the funds shall not be used for “gifts” to students and/or staff, nor donated to external organizations. Budgeted funds shall not be used to generate activity funds, nor shall staff (administrative/support) earn wages while generating activity funds. 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 as part of the annual financial audit and must adhere to accepted business practices.

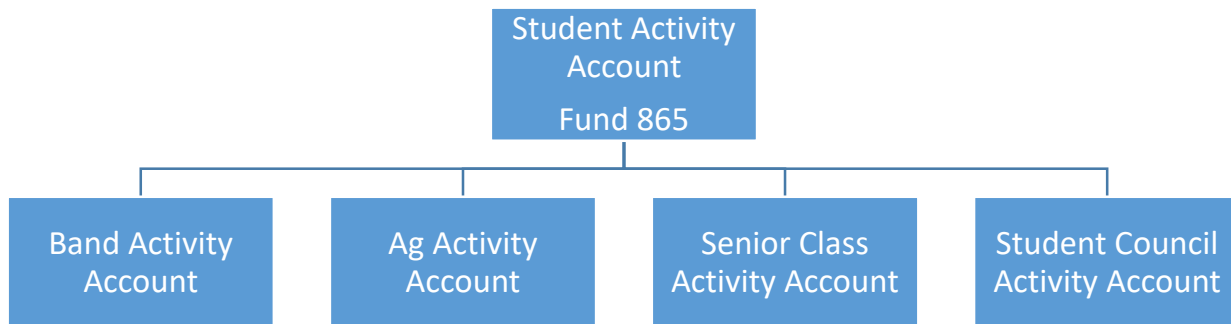
Activity Accounts – Fund 865) (Student Organizations & Hospitality/Sunshine Accounts)

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

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Student Organizations

Student clubs and organizations shall be defined as a student-led groups with formation documents, by-laws, and/or elected officers. All student clubs and organizations shall function under the sponsorship of a campus staff member, i.e. teacher or other staff member. The campus principal shall ensure that annual election of student officers are conducted each school year. The campus principal shall maintain lists of the annually elected officers and their sponsors. Such lists shall be readily available for auditing purposes. An example of multiple sub-accounts within the Student Activity Fund is illustrated below:



Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the campus's business office on a daily basis. A **Cash Transfer form** shall be used to submit funds collected to the campus office. Refer to the **Cash Management Procedures**. Examples of these fundraisers may include: candy sales, ice cream, flowers, etc.

Student activity funds are managed using a decentralized accounting system. A decentralized accounting system is defined as a system that is managed at the campus level.

All deposits and expenditures under a decentralized system shall be made at the campus or department level.

Student activity funds shall be used exclusively for the benefit of students. Typical uses include student travel, awards, banquets, supplies, DJ for a dance, end-of-the-year trips or events, club t-shirts, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers. **Class/club meeting notes should be on file to support student decisions regarding the expenditure of their class/club funds.**

Fundraising

All fundraising shall be in accordance with the Activity Account Manual's Fundraising Guidelines. A **Request to Conduct a Fundraiser Form** shall be approved by the Campus Principal prior to conducting a fundraiser.

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). An Authorization to Conduct a Fund Raiser form should be submitted to the campus principal or designee in advance of the scheduled activity. Food sales during the school day shall be limited to the district pre-approved list, or specific approval of the food item by the Child Nutrition Director after reviewing the nutrition label of the food item. **Effective July 1, 2014, the United States Department of Agriculture (USDA) will limit the types of foods and beverages that may be sold to and consumed by students at school during the school day.** [Note: The school day is defined by the USDA as: the period from the midnight before, to 30 minutes after the end of the official school day. These standards will impact all those responsible for selling food to students including: food service departments, fundraisers, school clubs, and groups. The Smart Snack standards do not apply to food sold during non-school hours, foods sold to adults, parents, staff, and foods brought to school by a student for personal consumption. Additional information regarding the fundraising guidelines on the Texas Department of Agriculture (TDA) website at: [Fundraisers – Guidance for Schools](#).

The TDA has established a Fundraiser Exempt Policy that states: Texas policy allows six days per campus per school year to sell foods or beverages on campus that do not have to meet federal nutrition standards. Exempt foods and beverages may be sold anywhere on the campus except during meal service times and in areas where school

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meals are served. A list of the six (6) days shall be submitted by each campus principal to the Child Nutrition Director no later than two (2) weeks prior to the date of the sale. [Note. The penalty of violating the USDA/TDA guidelines may result in the loss of Child Nutrition Program (CNP) funds for the day of the violation.] The exempt fundraiser days shall be incorporated into district's Wellness Policy.

At the end of the fundraising activity, a **Profit Loss Statement** should be filed with the campus principal. Activity funds shall be audited on at least an annual basis and must adhere to accepted business practices.

Best Practice: Merchandise ordered for resale should be distributed to students on a **Merchandise Distribution Log** (refer to Fundraising Documentation Forms). The merchandise distribution log should reconcile with the corresponding invoice and/or packing list. The sponsor of an activity account shall be responsible for tracking and/or disposal all residual inventory after a fundraising event.

Opening and Closing Student Activity Accounts

To establish an activity account, an organization should have approved by-laws and elected officers. The club sponsors shall submit a list of all clubs and organizations with the elected officers to the campus principal's office on an annual basis no later than September 30th. A **Request to Open/Close a New Activity Account** shall be submitted by the principal to the Business Manager when the need arises. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Every sponsor should complete and submit a **Sponsor Responsibility Affidavit form** to the principal every school year before any activity fund transactions occur.

The treasurer and/or president of the organization shall sign-off on all purchases.

Records Retention

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 (5) years [TSLG minimum retention period & district's Local Records Retention Schedule]. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the campus principal as part of the closeout procedures, shall collect all club records for storage on the campus for one (1) fiscal year, then at the district storage for the rest of the archival period of time. New receipt books should be issued to staff members for each fiscal year.

Hospitality/Sunshine Faculty Funds


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

Purchases with these funds are subject to sales tax as they represent personal purchases and not district or campus 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 Account Daily Collections Report
Authorization to Conduct a Fund Raiser
Cash Transfer Form
Fund Raiser Profit/Loss Statement
Request to Open or Close an Activity Account
Sponsor Responsibility Affidavit
Activity Account Manual

Budget Amendments

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



Budget amendment line items should exceed \$1,000 per budget line item and must be stated in whole dollars.

Budget amendments must be approved by the School Board. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent (generally the Thursday before a regular board meeting). Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the School Board has approved the budget amendment. Budget amendment requests shall be submitted on the **Budget Amendment-Transfer form**.

The workflow for budget amendments is illustrated below:



Budget Amendment-Transfer Form

Budget Transfers

A budget transfer is a transfer of funds **within the same** function. The Business Manager shall approve all budget transfers. Budget transfer requests shall be submitted on the **Budget Amendment-Transfer form**.

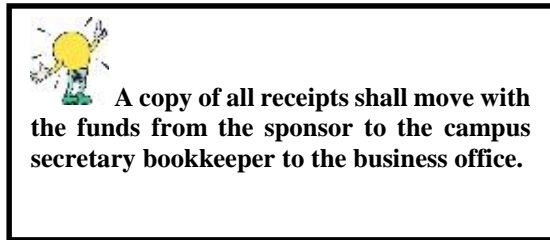
To keep budget transfers to a minimum, each budget manager should review his/her budget on at least an annual basis to determine if any budget transfers are necessary.

All budget transfers and/or amendments of state and/or federal grants shall be approved by the Assistant Superintendent to ensure that a grant amendment is filed with the granting agency (such as TEA), as appropriate.

Budget Amendment-Transfer Form

Cash/Check Handling

All cash receipts shall be handled in accordance with the **Cash Management Procedures**. A receipt shall be issued for all cash collections, except for minor non-refundable sales from fundraisers (candy, ice cream, etc.) or library fines. Generally, a receipt shall be issued for all cash collections from an individual. A receipt shall also be issued for all checks exceeding \$200. An **Activity Account Collections Report** shall be generated for non-receipted cash collections and submitted with the cash deposit to the campus secretary/bookkeeper



All cash and checks shall be deposited to the campus secretary on a daily basis. No post-dated checks should 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.** The campus secretary shall receipt all monies in a bound, pre-numbered receipt book on a daily basis and secure overnight in a locked campus safe. Deposits to the bank shall be made on a

weekly basis. A **Cash Transfer form** should be included with all deposits.

Athletic event gate receipts (admission tickets) shall be recorded within online payment system (Ticket Spicket) and submitted by the ticket taker to the principal or campus secretary/bookkeeper. Funds shall be deposited to the appropriate athletic events revenue account(s). All other ticketed events such as a UIL Play shall be supported by a **Ticketed Event Receipts Form**.

Concession sales shall be supported by a **Concession Stand Sales & Reconciliation Form**. The club or organization sponsoring the concession sales shall be responsible for maintaining records of the goods (food and non-food supplies) purchased, sold and inventory on hand.

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.

The district does not have an online payment system (such as RevTrak) for collection of funds from fundraisers, club fees, and other revenue sources.

Cash Transfer Form

Concession Stand Sales & Reconciliation Form

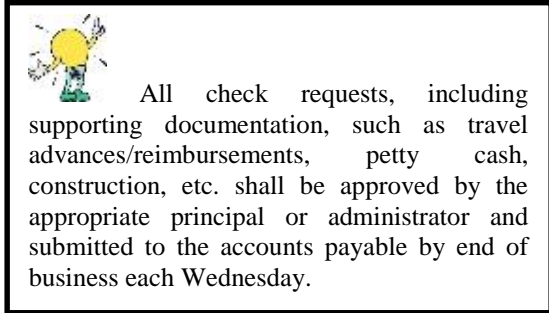
Activity Account Daily Collections Report

Check Processing

Business department accounts payable checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Thursday afternoons for distribution by the close of the day on Friday. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events.

The district does not make payments to vendors electronically. The following methods are utilized:

Physical check payments issued and mailed weekly.



Requests received after this time will be processed the following week. Check requests without all of the supporting documentation will not be accepted, nor processed.

The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

The appropriate forms shall be used for travel and petty cash disbursements, all other non-purchase order disbursements and/or reimbursements shall be submitted on a **Travel**

Reimbursement Form. All invoices should be submitted to accounts payable within seven (7) business days for payment within state law guidelines.

State law, Texas Prompt Payment Act, requires that the business office pay all invoices within 30 days of the receipt of the good and/or services or the invoice date, whichever is later. To avoid penalty and interest charges, all invoices shall be submitted to the business office within seven (7) days for payment. Vendor provided discounts, such as net 10, shall be taken as appropriate.

Checks not cashed by the expiration date 3 months from date of issue will be voided.

Payment Authorization Form

Contracts for Consultants or Contracted Services

The **Contract Management Procedures** shall be adhered to in reviewing and accepting professional and contracted service contracts to be funded through federal, state or local funds.

Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc. A written contract is required for all contracted services. The Superintendent shall sign the contract on behalf of the district. The Superintendent or designee is the only individual authorized to sign contracts on behalf of the district.

Contracts shall be approved by district staff according to the thresholds listed below in accordance with Board Policy CH Local:

Less than \$5,000	Principal or Director
Over \$5,000	Superintendent or designee

All athletic contracts shall be signed by the Athletic Director or Superintendent.

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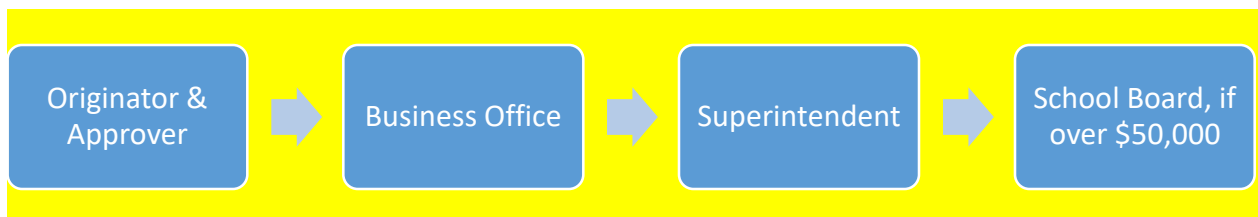


The Superintendent or designee is the only individual authorized to sign contracts on behalf of the district. **No other employee is authorized to sign a contract or agreement on behalf of the district.**

An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed \$50,000 [School Board Policy CH Local] shall be approved by the School Board at a board meeting.

All contracts that exceed \$50,000 [Policy CH Local] shall be procured using the competitive procurement requirements established in the appropriate state law (TEC or the Government Code). The evaluation criteria [such as cost and prior performance] for the review of the proposals shall be determined prior to the solicitation for proposals/bids. The review and recommendation process shall include a separation of duties: the originator of the contract request should work collaboratively with the business office to evaluate the proposals/bids.

The approval path for all contracts shall be in accordance with the work flow illustrated below:



If a contract for a consultant or contracted services will be funded through a federal grant, the Assistant Superintendent shall also approve the contract to ensure that it is: 1) included in the grant application; 2) budgeted in the grant; 3) verify that the contracted services are allowable under the grant; and 4) approved by the granting agency (such as TEA). The contract language required in the federal regulations (EDGAR) and state regulations (TEA) shall be included in every contract funded with federal grant funds.

The contract originator (campus or department administrator) shall be directly responsible to ensure that the contractor performs the services covered by the contract.

District staff shall use these procedures when submitting a contract for contracted services:

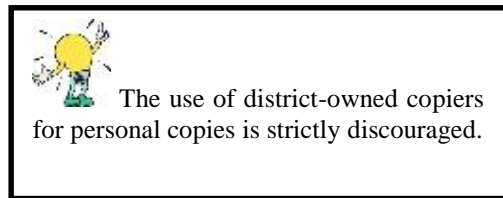
- Submit a completed vendor contract to the Superintendent or designee for review. The Superintendent shall submit for approval to the next School Board meeting, as appropriate.
- Obtain the following documents from the consultant in accordance with the **Vendor Management Procedures**:
 - Vendor Application
 - A completed W-9 form
 - Conflict of Interest Questionnaire
 - A Felony Conviction Form
 - If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.
 - Certificate of Insurance, as appropriate
 - Form 1295 Related Parties (contract value over \$1,000,000 or if the School Board approves the contract)
- Submit a requisition to encumber the funds required for the contract. The contract will not be released to the consultant, nor will the consultant be allowed to begin work for the district, until a purchase order is approved by the final approver [Superintendent].

Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers' compensation, and auto liability, shall be in accordance with the **Vendor Management Procedures** and submitted to the business office with the purchase requisition. The Certificate of Insurance shall name Cameron ISD as additional insured.

Vendor Application
W-9 Form
Conflict of Interest Questionnaire
Felony Conviction Form
Criminal Check Authorization form
Contract Management Procedures
Vendor Management Procedures

Copiers

The district leases several copiers that are strategically placed in different campuses or departments. The copiers are for district business use only. Prior approval should be obtained from the appropriate campus principal and/or department administrator to use a district copier for personal printing.



Credit Cards – Selected Merchants

The district utilizes several credit cards for purchasing of goods such as food items, instructional supplies, and maintenance supplies. [Note. Some restrictions apply to the use of credit cards for purchases with federal grant funds.] Currently, the credit cards in use by the district include: American Express, UMB P-cards, Sam’s Club, Shell, Home Depot, & Lowe’s. The credit cards shall be maintained at the campus or department or issued by the business office upon approval of a purchase order.

Credit cards shall be maintained and issued as noted below:

Sam’s Club	Each authorized user shall be assigned a card
Shell	Cards shall be maintained and issued at the business office
Home Depot/Lowe’s	Cards shall be maintained by the business office and the Director of Operations
UMB	P-Cards shall be issued to authorized users
American Express	Amex cards shall be issued to the Superintendent

All credit card purchases must be pre-approved on a purchase order. The immediate supervisor shall review and approve all credit card purchase receipts prior to submission to the business office.

All credit receipts (detailed, itemized) shall be submitted to the business office within seven (7) business days of the purchase to ensure prompt payment to the vendor. If a receipt is not received from the purchaser, the purchaser may be held liable for reimbursement of the entire purchase. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

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

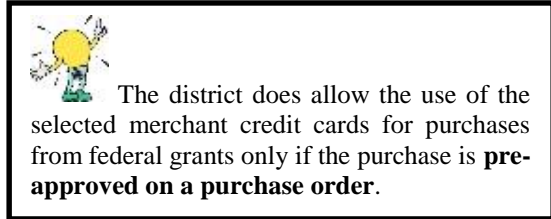
Each campus or department that is entrusted with credit cards shall properly secure the cards when not in use. Annual training related to credit cards shall include: allowable purchases; submission of detailed receipts;

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transaction limits; security of the credit card; and return of the credit card upon completion of the approved purchase and/or employment with the district, as appropriate.

Federal Grant Fund Purchases with Credit Cards

Expenditure of federal funds with a credit card must be allowable under the grant program. The Assistant Superintendent may be required to approve credit card expenditures on a case-by-case basis if there is a question regarding the allowability of the specific purchase. If a credit card expense does not meet the requirements of a state or federal grant, the expenditure shall be reclassified to local funds (Fund 195, 199 or 461). Documentation of purchases with federal grant funds shall be in accordance with the **State/Federal Grants Manual**.



Additional guidelines are included in the Purchasing Card topic for credit cards issued through the Purchasing Card Program.

Credit Card User Agreement
P-Card Employee Agreement
P-Card Manual

Deadlines

The Business Department has established daily, weekly, monthly and annual deadlines to ensure that all business-related functions are processed on a timely and accurate manner. It is imperative that all stakeholders (campus and departmental staff) adhere to the established deadlines.

Daily:

Post student enrollment/attendance – absences, withdrawals and entries

Weekly:

Accounts Payable Check Cut-off	Every Thursday by 10 a.m.
P-Card and Travel Card Receipts	Every Tuesday by 4:00 p.m.
Supplemental Time Sheets	Every Monday by 4:00 p.m.

Monthly:

Time Sheets – physical/electronic sign-off	by the 5 th workday of the following month.
Coach Driving Time Sheets	at the end of the applicable athletic season
Child Nutrition Monthly Lunch Claim	By the 10 th business day of the following month

Six-Week Periods:

Pupil Attendance & Contact Hours (signed)	1 week after close of every six-week period
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Semi-Annually:

February 5 th	Time & Effort Semi-Annual Certification Form (Fall)
August 5 th	Time & Effort Semi-Annual Certification Form (Spring)

Annually:

September 1 st	Submit Principal Certification of No-Show Students
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September 15 th	Submit Stipend List – Assignments**
September 15 th	Submit a Conflict of Interest form (CIS) – only Superintendent and Board
June 10 th	Submit Proposed Campus and Department Budgets
July 1 st	PO Deadline for supplies & equipment (All Federal Funds)
April 30 th	PO Deadline for supplies & equipment (Fund 199)
June 10 th	PO Deadline for Summer School purchases
August 1 st	PO Deadline for services and travel/misc. expenses – All funds

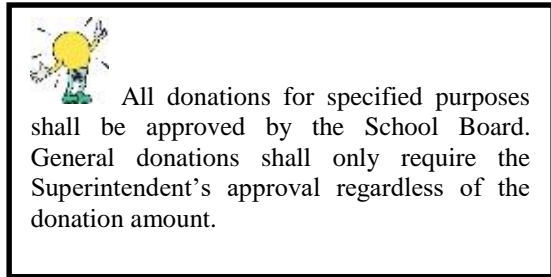
Donations and Gifts

Donations of cash, 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 **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 Management Procedures**. Gift card donations shall be recorded on a **Gift Card Register form** and maintained in a safe until utilized by the appropriate individual(s).

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$5000.00 per asset threshold stated in Board Policy CFB]. In addition, the equipment shall be added to the district fixed asset tracking system.

All donations shall be approved by the Board of Trustees.



Campus staff may utilize an external donor website (such as gofundme.com) to seek donations for the campus with written authorization from the employee's supervisor. Donor websites shall not be established by the campus for the personal benefit of a staff member or student. If a campus staff member or student establishes a personal donor webpage, the webpage link may be distributed via campus email to all staff and/or students with the written authorization from the Superintendent.

Student activity clubs and organizations may not utilize external donor websites to seek donations for their club or organization.

Donations, if any, received through the donor website shall be deposited in the appropriate depository account. All expenditures with the donated funds shall follow the established purchasing and payment procedures.

Donation Form
Gift Card Register

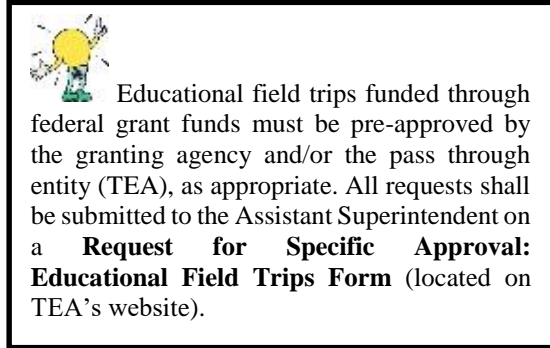
Field Trips

Requests for all field trips shall be submitted in writing to the campus principal at least 4 weeks prior to the trip. Out-of-state trips shall be approved by the School Board. Once a request has been approved, a purchase order shall be submitted for admission fees, meals, etc., if any. In addition, a **Field Trip Lunch Request form** shall be completed and submitted 10 days prior to the field trip to the Child Nutrition Director.

If a district-owned vehicle or school bus is requested, specific details regarding the destination, type of vehicle, departure and return times shall be submitted through the electronic approval path using the Cameron ISD website at least 14 days prior to the field trip. A certified bus driver shall transport students in a school bus.

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Best Practice for Insurance and Liability Purposes: If the requestor will be driving a district-owned vehicle, he/she must be listed on the Authorized Driver List. Note: District employees shall complete an **Authorization to Drive a District Vehicle Form** to request authorization to drive a district-owned vehicle. The **district shall conduct a driving record verification of all staff requesting to use a district-owned vehicle.** The driving record shall meet the minimum guidelines set by the Texas Department of Public Safety. If the driving record meets the minimum guidelines, the staff member should be placed on the Authorized Driver List.



The Assistant Superintendent shall obtain the pre-approval from the appropriate entity. The purchase order, travel authorization and expenditure shall be approved with federal grant funds until a copy of the approval form has been received from the granting agency and/or pass-through entity. If an educational field trip expenditure is determined to be non-allowable, the expenditure(s) shall be reclassified to the general fund.

Field Trip Lunch Request form
TEA - Educational Field Trip Form

Fiscal Year

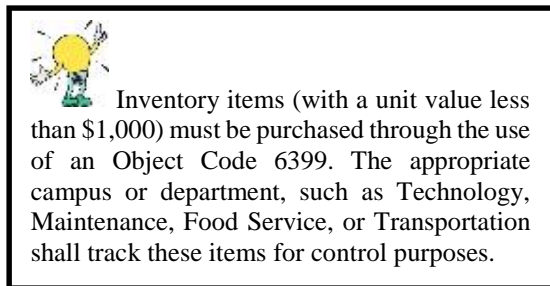
Cameron ISD's fiscal year begins on September 1st and ends on August 31st. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds. Invoices for these items shall be submitted to the Business Office by September 16th for processing and payment.

Fixed Assets & Inventory

All fixed assets and inventory shall be tracked, maintained and disposed of in accordance with the **Fixed Assets & Inventory Procedures.**

Fixed assets [capital assets] are defined as equipment with a unit value over \$5000. 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 Business Manager for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 663X, such as 6629, 6631 and 6639.

Other "walkable" items with a unit value under \$1,000 shall be tracked and tagged for inventory purposes. These items may include: iPads, Nook/Kindle, tablet computers, digital cameras, and other items that may have a personal use.



The loss or theft of inventory and fixed asset items should be reported immediately to Accounts Payable. Accounts Payable shall post the change(s) to the fixed assets tracking system.

Fixed assets may be disposed of on an annual basis after determination that the assets are obsolete or surplus (have no useful value to the district). The Superintendent shall approve the disposal of all assets, including the method of disposal, i.e. auction, garage sale, etc. The Director of Operations shall oversee the disposition of obsolete and surplus

assets and inventory. The proceeds of a surplus sale shall be submitted to the business department for recording audit purposes.

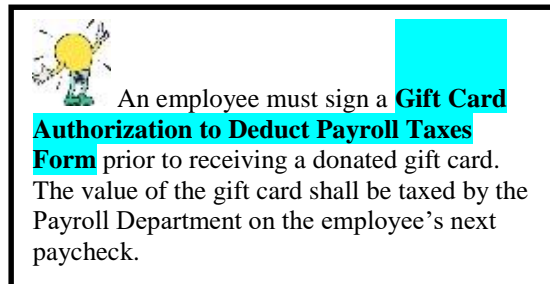
No employee shall remove surplus or obsolete assets for personal use. Removal of assets or inventory without written authorization shall constitute theft of property. The employee shall be subject to disciplinary action, up to and including termination of employment. If an asset purchased with a federal grant is scheduled for disposal, the federal grant process shall be coordinated with the Assistant Superintendent. Most federal grants contain specific disposal requirements of assets at the end of a grant period.

Fixed Assets & Inventory Procedures

Gift Cards

District funds may **not** be used to purchase gift cards. Faculty Funds are not district funds; therefore, these funds may be used to purchase a gift card for district staff.

Gift cards donated to the district by outside sources may be given to employees as a reward or incentive in accordance with the **Incentive and Awards Procedures**. Gift cards, in any amount, whether purchased by the district or donated to the district, are taxable to the employee and must be processed through the employee's paycheck [IRS Regulations].



Grants Management

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

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

The Assistant Superintendent shall be directly responsible for the management of all state and federal grants and shall review all grant purchases and expenditures.

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



All non-state or non-federal grant applications shall be submitted to the Assistant Superintendent for review and approval prior to submission. This requirement includes all grant applications to merchants, foundations, etc. The Superintendent shall approve all grant applications.

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

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

Hotel Occupancy Tax Exemption Form

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

The [Hotel Occupancy Tax Exemption Form](#) applies only to lodging in the state of Texas.

Hotel Occupancy Tax Exemption Form

Internal Controls

The EDGAR federal regulations [2 CFR 200.303] require grantees to implement internal controls for the administration of federal grants. Grantees must establish and maintain effective internal control over federal grants and provide reasonable assurance that they comply with all laws, regulations and requirements related to the grants they receive. Additionally, grantees must:

- Evaluate and monitor their own compliance with grant requirements.
- Quickly address any noncompliance identified, including any found in audit or monitoring findings.
- Take reasonable measures to protect sensitive or personally identifiable information (in accordance with laws regarding privacy and confidentiality).

The district has developed Internal Control Procedures that are embedded in operational procedures to ensure that adequate controls exist in the areas of purchasing, cash management, investments, payroll, personnel, fixed assets, and the other business areas included herein. The Business Division's primary goal is to protect the assets of the district and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.

Incentives and Awards

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

Source of Funding:

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

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District funds: The General Fund (Fund 199/195) and the Campus Activity Fund (Fund 461) may be used only to purchase “allowable” staff and student incentives.

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

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

Awards for Recognition and Incentives for Participation

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

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

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

Meals for staff and students:

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

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

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

Meals provided to food service staff are not taxable as they meet the IRS guidelines which state: *Meals you furnish to a restaurant or other food service employee during, or immediately before or after, the employee's working hours are furnished for your convenience.* The district has elected to provide a meal to food service staff on a daily basis at no charge in accordance with Child Nutrition Program guidelines (TDA) which state: *CNPs have the option to charge or not*

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charge nutrition program employees for meals if the employees are directly involved in the operation or administration of meal planning, preparation, and service.

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

Employee Achievement and Safety Awards

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

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

Cash prizes shall not be awarded to staff or students.

Staff Incentives

Staff Incentive Types	Description	District Funds Allowability	State or Federal Funds	Non-District Funds Allowability
Items defined as de minimus, value not to exceed \$25 per item	Flash drives, small trophies, ribbons, certificates, plaques, desk accessories or meal voucher for a specific food item(s), etc	Allowable	Not Allowable	Allowable
Gift Cards	Cards with a pre-set dollar limit to be spent as the recipient's discretion	Not Allowable	Not Allowable	Allowable
Gifts, or items that appear to be gifts	Birthday or other holiday gifts, flowers, candy, or gift cards for personal services.	Not Allowable	Not Allowable	Allowable
Food considered as a snack	Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snacks from the Food Service Dept.	Allowable	Not Allowable	Allowable
Food considered to be a meal as recognition such as Teacher	Pizza, hot dogs, hamburgers, tacos, or other food items that could be considered a meal.	Allowable	Not Allowable	Allowable
School spirit items, not to exceed \$20 per item	T-shirts, caps, fitness bottles, towels, clocks, sport cups.	Allowable	Not Allowable	Allowable
Electronics	Laptop computers, printers, digital cameras, DVD players, IPod, Ipad, phones or calculators	Not Allowable	Not Allowable	Allowable

Student Incentives

Student Incentive Types	Description	District Funds Allowability	State or Federal Funds	Non-District Funds Allowability
Items defined as de minimus, value not to exceed \$20 per item	Flash drives, small trophies, ribbons, certificates, plaques, desk accessories or meal voucher for a specific food item(s), etc	Allowable	Not Allowable	Allowable
Gift Cards for participation or recognition (such as perfect	Cards with a pre-set dollar limit to be spent at the recipients's discretion - not to exceed a \$10 value	Allowable	Not Allowable	Allowable
Food considered as a snack	Pizza, Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snacks from the Food Service Dept.	Allowable	Not Allowable	Allowable
Food considered to be a meal as an incentive award, such as Student of	Pizza, hot dogs, hamburgers, tacos, or other food items that could be considered a meal.	Allowable	Not Allowable	Allowable
School spirit items, not to exceed \$20 per item	T-shirts, caps, fitness bottles, towels, clocks, sport cups.	Allowable	Not Allowable	Allowable
Electronics	Laptop computers, printers, digital cameras, DVD players, IPod, Ipad, phones or calculators	Not Allowable	Not Allowable	Allowable

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Invoices

Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to a campus or department.

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



If any invoices are received at the campus or department, they should be signed (if the goods/services were received), and forwarded to the business office within seven (7) days of receipt of the invoice.

The Business office issues invoices for reimbursement requests from outside entities as needed. All requests for reimbursements shall be submitted by the requestor to the Finance/Payroll Coordinator with the supporting documentation. The invoices will be posted a receivable and tracked so that funds are collected on a timely basis.

Long Distance Calls

The district does not require the use of a Long Distance Call Log for *every* long distance call due to the increasing number of long distance calls to staff and parent cell phones with an area code other than 254. However, staff is encouraged to submit a Long Distance Call Log for unusual long distance calls such as excessively long, out-of-the-country or frequency of call. The log should aid the business office in reconciling the monthly invoices and provide a heads-up on potentially questionable long distance calls.

Accounts Payable shall review the monthly long distance invoices for reasonableness. Questionable long distance call charges shall be referred to the appropriate caller for supporting documentation. Inappropriate long distance call charges, if any, shall be reimbursed by the caller within seven (7) business days.

Personal long distance calls are strongly discouraged. A request for reimbursement may be forwarded to the individual by the business office after reconciliation with the monthly bill. Payment for the personal call shall be made to the business office within seven (7) business days of receipt of the request for reimbursement.

All telephone sets in the district are long-distance capable and operate using a Voice Over IP system (VOIP). The Director of Technology shall approve all phone bills, including long distance bills to ensure compliance with service agreements and any e-Rate discounts.

On-Line Purchasing

Since external vendor on-line purchasing systems generally do not have internal controls which include verification of available budgeted funds, use of on-line purchasing will be limited to authorized users. The principal's secretary, principal, Assistant Superintendent, Superintendent, Superintendent's Secretary, Directors, and the Accounts Payable/Purchasing Specialist are the only authorized users at this time. Additional on-line users shall be added as needed. Training for this type of purchasing will occur on an as-needed basis.

Prior to releasing on-line purchasing requests, a purchase order must be approved by the business office.

Payroll Procedures

The **Employee Handbook** has been compiled to assist district staff in understanding federal and state laws that impact payroll disbursements. The handbook also includes district policies and procedures.

In accordance with the Fair Labor Standards Act (FLSA), all employees have been designated as either “exempt” or “nonexempt” for payroll purposes. Staff designated as exempt, shall be exempt from the FLSA requirements of minimum wage, overtime and recordkeeping.

Exempt employees are not required to “clock-in” or “clock-out” on a daily basis. However, all exempt employees shall be required to submit all absences from work via the Frontline absence tracking system.

Every non-exempt employee shall “clock-in” and “clock-out” daily through the Time Clock Plus Timekeeping System. Failure to clock-in or out may result in non-payment of unverified work time.



All employees shall review and submit their respective timekeeping records monthly. All administrative supervisors shall sign-off and submit the timekeeping records for their respective paraprofessional and support employees monthly.

All corrections to “punch times” in the timekeeping system should be submitted by the respective employee and approved by the administrative supervisor.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime work hours (defined as work hours in excess of 40 in a workweek) shall be pre-approved by the immediate campus or department supervisor. All overtime work hours shall be compensated via paid time. Prior approval shall be obtained from the supervisor. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization,

shall be subject to disciplinary action, including termination for failure to follow administrative directives.

All staff wishing to travel away from work shall obtain prior approval from their respective supervisor.



All employees shall submit absences through the Frontline system 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.

Supplemental Payment forms shall be generated by the campus, approved by the campus administrator and submitted to the payroll office **in accordance with the monthly payroll period cutoffs**. The supplemental payments will be processed on the next pay period. Supplemental payments should include the following: employee name, reason for pay, payment amount, budget code(s), date(s) worked, and be supported by sign-in sheets (attached to payment form).

All staff paid from federal grant funds shall comply with the Time & Effort Certification Requirements. Federally-funded staff working 100% in a single cost objective, such as Title I and Food Service, shall sign and submit a **Time & Effort Semi-Annual Certification form** to their immediate supervisor twice per year (January and June). The immediate supervisor shall review the forms and submit all exceptions to the business office for adjustment of expenditures as noted on the Certification form.


Federally-funded staff working from more than one (1) cost objectives (split-funded), shall sign and submit a **Time & Effort Periodic Activity form** to their immediate supervisor on a monthly basis. The supervisor shall review and approve the certification. After approval of the certification form, it shall be forwarded to the Assistant Superintendent. The Assistant Superintendent shall verify that the “actual” time worked on grant activities matches the “budgeted” salary. If a variance exists, the certification form shall be forwarded to the business office to reallocate

the actual expenditures based on the certification form. For example, a teacher is paid from the Title I, Part A grant (50%) and local funds (50%). In a given month, the teacher works 20% on Title I activities and 80% on locally-funded activities, the actual salary expense for that given month must be reallocated to 20% Title I and 80% local.

*Supplemental Payment Form
Time & Effort Semi-Annual Certification form*

Petty Cash Accounts

Each campus and the district business office are authorized to manage a petty cash account. The campus petty cash checks shall be issued to the appropriate campus or department administrator. Petty cash accounts are provided for convenience when minor emergencies arise unexpectedly.



The maximum authorized single expense is \$100. Exceptions, if any, to the maximum spend limit shall be approved by the Business Manager prior to the purchase. The petty cash account maximum shall be set by the Business Manager.

The principal or department administrator shall be responsible to ensure that funds exist in the account(s) that will be utilized to pay for the petty cash expenditures. Petty cash purchases may be made from any district funds and must be supported by a **Purchase Requisition Form**.

Petty cash purchases shall not be made with federal grant funds. Non-allowable purchases, if any, shall be reclassified to the general fund.

Petty cash requests for reimbursement shall be submitted by campuses to the business office as needed to replenish the cash balance. The **Purchase Requisition Form** shall list all petty cash expenditures and include the detailed receipt for each

purchase. At all times, the petty cash account shall be balanced – the sum of the disbursed cash, purchase receipts and/or cash shall equal the authorized amount.

The following campuses and departments shall be authorized to manage a petty cash account:

- Business Office - \$200
- Elementary campuses - \$200
- Secondary campuses - \$200

The petty cash account must always be in balance, i.e. the total cash on hand plus the receipts on hand must equal the total petty cash account. The chart below illustrates a balanced \$120 petty cash account.



*Petty Cash Voucher
Petty Cash Reimbursement Request Form*

Public Notices

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

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

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

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

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

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

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

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



All legally-required notices shall be budgeted in object code 6491 and reported to the Board in conjunction with the adoption of the annual budget as a comparison to the prior fiscal year.

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, an annual purchasing deadline will be set to ensure timely ordering and receipt of goods and services.



The purchasing deadline for **supplies and equipment** shall be **April 30th**. Summer school needs should be anticipated and ordered prior to **June 5th**. Receipts and reimbursement requests for **services and travel** should be submitted by **August 1st**.

At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.

The purchasing deadline for supplies through a federal grant that is nearing the termination of the grant shall be **at least 30 days prior to the end of the grant period** to ensure that there are no residual supplies at the end of the grant period. If residual supplies are in excess of a \$5,000 aggregate value, the granting agency and/or pass-through entity must be notified to obtain disposition approval and instructions. [Federal regulation.]

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.



The 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). Use of district funds for food or snacks shall be allowed only during a “working lunch”. Documentation to support the “working lunch” shall include a meeting agenda with the inclusion of a “working lunch”.

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

The purchase of refreshments and snacks are strictly prohibited with state and federal grants. Meals [lunch] may be allowable on a limited basis if the meal meets the “working lunch” or “light lunch” exceptions as described

in [TEA's Budgeting Costs Guidance Handbook](#), EDGAR and the district's procedures. All federally-funded meals must be reasonable and necessary and shall not exceed \$20 per meal per person. [Federal limit]


Purchase Requisition and Order Forms

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

A finance system (Ascender) generated purchase order is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the Ascender Purchasing System by the requesting campus or department and submitted to the business office for approval of a purchase order. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. Budget codes must be noted on all requisitions. If adequate funds do not exist in the appropriate account, the originator shall submit and receive approval of a budget change or amendment.

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

After the requisitions pass all electronic approval paths, the purchase order form is automatically numbered for audit tracking purposes.




No employee shall order or receive goods without an approved purchase order. A system requisition cannot be used to place an order. All purchase orders are mailed, emailed or faxed to vendors by the respective department heads or campus personnel.

According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Stakeholders have an option to prepare a **Purchase Requisition Form** and submit to the campus or department bookkeeper to enter in the purchasing system.

Purchase Card

The purchasing card is a credit card issued through UMB's Commercial Card Program. Purchasing cards are available for select professional staff and paraprofessional staff subject to administrative approval and execution of an **P-Card Employee Agreement**. The P-Card may be used to purchase supplies subject to the terms described in the **P-Card Program Manual**.



The P-Cards may be used to purchase supplies subject to the purchase order limits approved through the Ascender finance system.

The purchaser must submit a **Sales Tax Exemption form** to the merchant to avoid sales taxes on purchases. If the purchaser fails to submit the Sales Tax Exemption form, the purchaser shall promptly reimburse the sales tax to the district. A copy of the receipt for sales tax paid shall be attached to the purchase order for audit purposes.

All credit receipts (detailed, itemized) shall be submitted to the business office **within seven (7) business days of the purchase** to ensure prompt payment to the vendor. If a receipt is not received from the purchaser, the purchaser may be held liable for reimbursement of the entire purchase. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

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All district employees that have been authorized to utilize a P-Card for purchases shall sign a **P-Card Employee Agreement**. Violations of the P-Card User Agreement may result in disciplinary action, up to and including employment termination.

The district does allow the use of the selected merchant credit cards for purchases from federal grants. Expenditure of federal funds with a credit card shall be allowable under the grant program. The Assistant Superintendent may be required to approve questionable credit card expenditures. If a credit card expense does not meet the requirements of a state or federal grant, the expenditure shall be reclassified to local funds (Fund 199).


Each employee that is entrusted with credit cards shall properly secure the cards when not in use. Annual training related to credit cards shall include: 1) allowable purchases; submission of detailed receipts; transaction limits; security of the credit card; and return of the credit card upon completion of the approved purchase and/or employment with the district, as appropriate.

The **P-Card Program Manual** describes the program and its policies and procedures. Failure to comply with the P-Card Program Manual policies and procedures may result in revocation of charging privileges, personal liability for inappropriate expenditures, and disciplinary action including termination of employment.

P-Card Program Manual
P-Card Employee Agreement Form
Sales Tax Exemption form

Purchasing Laws & Regulations

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



When a conflict arises between federal regulations, state law and local policy, the strictest rules shall apply.

The Cameron ISD **Purchasing Levels and Requirements Flowchart** shall be used to determine whether competitive procurement is required for a federal, state or locally funded purchase.

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Cameron ISD Purchasing Levels and Requirements					
Purchase Commitment Amount	Support Required	Additional Forms	RFP/RFQ	Board Approval	Advertising
Purchases with State and Local Funds					
For purchases less than \$3,000.00	1 Quote	Not Required	Not Required	Not Required *Is required in the aggregate of \$50K	Not Required
For purchases of \$3000.00 to \$24,999.99	3 Quotes	Not Required	Not Required	Not Required *Is required in the aggregate of \$50K	Not Required
For purchases of \$25,000.00 to \$49,999.99	3 Quotes	Not Required	Not Required	Agenda Item Required	Not Required
For purchases over \$50,000.00	Formal Bids (Education Code 44.031)	Bid or Proposal Tabulation or Score Card	Required	Agenda Item Required	Required *two (2) consecutive weeks
Sole Source Purchase \$25,000.01 and over (Below \$25,000 no agenda item)	1 Quote	Sole Source Affidavit	Not Required	Agenda Item Required	Not Required
Purchasing Cooperative	1 Quote	Not Required	Not Required	Not Required	Not Required
Purchases with Federal Grant Funds					
For purchases less than \$3,000.00 (Micro-purchase/Fed Funds)	1 Quote	Not Required	Not Required	Not Required *Is required in the aggregate of \$50K	Not Required
For purchases of \$3000.00 to \$24,999.99 (small purchase/ Fed Funds)	3 Quotes (This includes Co-Op/ Catalog Purchases)	Not Required	Not Required	Not Required *Is required in the aggregate of \$50K	Not Required
For purchases of \$25,000.00 to \$49,999.99 (small purchase/ Fed Funds)	3 Quotes (This includes Co-Op/ Catalog Purchases)	Not Required	Not Required	Agenda Item Required	Not Required
For purchases over \$50,000.00 (small purchase/ Fed Funds) Competitive Procurement/Texas	Formal Bids (Education Code 44.031)	Bid or Proposal Tabulation or Score Card	Required	Agenda Item Required	Required *two (2) consecutive weeks
Sole Source Purchase \$25,000.01 and over (Below \$25,000 no agenda item)	1 Quote	Sole Source Affidavit	Not Required	Agenda Item Required	Not Required

Federal Regulations

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

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

- Micro-purchase – Most frequent method used due to the purchase of goods and/or services that are less than \$3,000 in the aggregate. These purchases shall be spread among qualified vendors, as appropriate.
- Small purchase – Purchase of goods and services ranging from \$3000 to \$24,999.99. Three (3) quotes are required for these purchases. Due to a more restrictive state law, the Small Purchases shall be limited to \$49,999. The state procurement laws will govern purchases from \$50,000 to \$249,999.
- Single Acquisition Threshold – Purchase of goods or services over \$250,000 through the use of sealed bids or proposals. The federal regulations for competitive procurement shall be used to procure goods and services under this purchasing method.
- Noncompetitive proposals – Shall be used for purchases from a sole source vendor or a grant agency approved non-competitive vendor, such as Education Service Centers.

State Law

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

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transaction may take place. All purchases, which may exceed these limits, should be brought to the attention of the business office well in advance of the need for the goods or services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

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

Sole Source

A school district may purchase an item that is available from only one source, such as an item with an existing patent, book, film, utility service, or replacement/component part. The vendor shall provide written confirmation of their sole source status to the business office for audit purposes. Sole source purchases with federal grant funds shall meet one of the five (5) reasons as described in the EDGAR regulations, as appropriate. The [Request for Noncompetitive Procurement \(Sole-Source\) Approval](#) form should be completed by the Assistant Superintendent prior to approval of a sole source purchase to document the reason for the sole source purchase. A copy of the approval form shall be attached to the purchase order for audit purposes.

School Bus

The purchase or lease of one or more school buses, including a lease with an option to purchase, must be submitted to competitive bidding when the contract is valued at \$20,000 or more. The district may utilize a Cooperative Purchasing Program to purchase school buses.

Professional Services

The services of an architect, attorney, certified public accountant, engineer, or fiscal agent. A school district may, at its option, contract for professional services rendered by a financial consultant or a technology consultant in the manner provided by Government Code, Section 2254.003 in lieu of the methods provided by TEC 44.031. Professional and contracted services with federal grant funds shall be subject to the EDGAR and TEA contract provisions and in accordance with the **Contract Management Procedures**.

Construction

The procurement of construction is governed by the Government Code, Chapter 2267. This section addresses the selection of the architect, engineer and contractor; the evaluation criteria, advertising requirement, and methods of procurement.

Change Orders

Change orders require more formal procurement processes in certain situations when “a change in plans or specifications is necessary after the performance of a contract is begun or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, the district may approve change orders making the changes,” in accordance with subsection 44.0411(a), Texas Education Code. Requirements related to change orders changed significantly following the enactment of new statutory provisions by the 82nd Legislature in 2011.

Change orders that exceed 25% of the original contracted amount of less than \$1 million will require the district to apply competitive procurement processes in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code. This requirement applies to contracts when “a change order for a contract with an original contract price of less than \$1 million increases the contract amount to \$999,999.

Change orders that exceed 25% on original contracted amount of less than \$1 million will require the district to apply competitive procurement processes in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code. This requirement applies to contracts when “a change order for a contract with an original contract price of less than \$1 million increases the contract amount to \$1 million or more, the total of the subsequent change orders may not increase the revised contract amount by more than 25 percent of the original contract price,” in accordance with subsection 44.0411(d), Texas Education Code.

Change orders that exceed 25% on original contract amount of \$1 million or more will require the district to apply competitive procurement processes in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code.

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Change orders permitted by law shall be approved by the Board or its designee prior to any changes being made in the approved plans or actual construction of a facility.

Receiving of Goods - Decentralized

The district utilizes a decentralized receiving system – all goods may be delivered to the addressed location or to the administration building. A copy of every purchase order for goods (supplies/equipment) will be forwarded to Accounts Payable. Upon receipt of goods, the employee shall promptly verify that the order was received complete and in good condition. The employee shall forward the receiving report, packing list and invoice to Accounts Payable within 3 days of receipt of the goods. Payment shall not be made to the vendor until the goods are verified as received in good condition by the receiving clerk.

All orders will be delivered to the respective campus or department for verification of receipt of items ordered. Discrepancies, if any, should be reported to Accounts Payable. Upon receipt of the receiving report and the invoice, the vendor will be paid for the order. Staff members that receive authorization to pick up goods directly from a vendor shall submit receipts or written confirmation of receipt to Accounts Payable.

At times, goods may be shipped to the warehouse due to the size/weight of the goods. In the event that goods are delivered to the warehouse, the Custodial Supervisor shall sign for the goods and notify Accounts Payable by providing a copy of the receiving report within 2 days of receipt of the goods.

The Custodial Supervisor shall make arrangements for delivery of the goods to the appropriate campus or department.

The department head or campus personnel shall resolve all receiving discrepancies such as damaged goods, shortage of goods, etc. directly with the vendor. Accounts Payable shall be notified if any goods are returned to a vendor for exchange or credit.

Accounts Payable shall work to review Aged Purchase Orders on at least a monthly basis. An Aged Purchase Order shall be defined as a purchase order that has not been filled by the vendor within 30 days.

Rental of facilities

The Superintendent's Secretary shall execute all **Facility Rental Agreements**. The Superintendent's Secretary shall coordinate with the campus principals if a campus facility is requested for use. A copy of all rental agreements with charges shall be forwarded to the Superintendent's Secretary to oversee the collection of funds.

All rental fees shall be deposited to the district's miscellaneous revenue account. Refunds, if any, due to overpayment by the renter shall be processed for reimbursement through the business office.

District employees assigned to work in support of a rental agreement must be paid through the payroll department. The fees charged to the renter will be noted on the rental agreement. The renter shall not be allowed to pay district employees directly with cash, check, or other method.



A Rental Agreement is required for all rentals of facilities by outside organizations. All contracts shall include a cleaning fee of a minimum of \$40 depending upon the length of the rental [unless waived].

Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed.

The district may rent or lease district facilities to private individuals.

Rental Agreement

Returned Checks

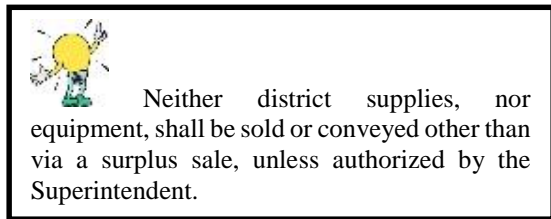
The district shall reserve the right to reject future checks from makers of returned checks.

Upon receipt of returned checks, the Business Manager shall adjust the cash balance of the appropriate account(s). In addition, the maker of the check shall be notified to make payment to the district within seven (7) business days.

Sale of Personal Property – Surplus

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

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



Additional information is available under the Fixed Assets topic.

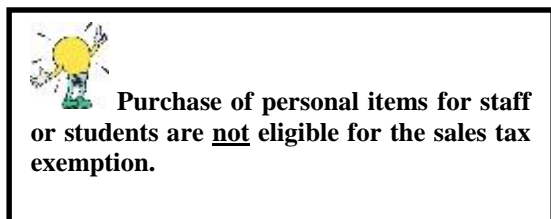
Sales Tax Exemption Form

The [Sales Tax Exemption form](#) shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the business office. Each purchaser shall be responsible to complete, sign and present the form to the vendor. Note: The purchaser is certifying with his/her signature the following:

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law. I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

Taxes, which should have been exempt, will not be authorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase. The purchaser shall reimburse the sales tax immediately upon submission of the sales receipt.




Sales Tax Exemption Form

Travel Expense – Advances & Settlements

All travel expenses shall be in accordance with the **Travel Guidelines**. All travel requests shall be submitted at least four (4) weeks prior to the travel event (meeting, conference, workshop, athletic event, etc.). The only exception will be post district competitions. Those requests will be submitted as soon as event details become available. The travel request will be forwarded to the appropriate administrator for electronic approval. The final approval will rest with the Superintendent.

Out-of-state travel funded through federal grant funds must be pre-approved by the granting agency and/or the pass through entity (TEA), as appropriate. All requests shall be submitted to the Assistant Superintendent on a **Request for Specific Approval: Out-of-State Travel Form** (located on TEA's website). The Assistant Superintendent shall obtain pre-approval from the appropriate entity. The purchase order, travel authorization or expenditure shall not be approved with federal grant funds until a copy of the approval form has been received from the granting agency and/or pass-through entity.



The documentation for travel expenses is a 2-part process:

- 1) Purchasing system (Ascender) requisitions**
- 2) Travel Reimbursement Form**

The **Event Travel Arrangements Form** acts as an estimate of travel expenses and request for advancement of estimated travel expenses. The same form acts as the certification of the employee's actual travel expenses. The Internal Revenue Service (IRS) requires a settlement of advanced business expenses. It dictates that if a settlement is not received, that the amount of the advance be deducted from the wages of the employee and properly taxed.

The travel rates for meals, mileage, and airline are limited to the rates and amounts stated in the GSA per diems. Refer to the Cameron ISD Travel Guidelines for Employees for current policies, procedures and reimbursement rates.

Part 1. A purchase Order shall be utilized by campus and department staff to request travel funds for student and staff travel expenses such as registration, meals, transportation, lodging, etc. The staff meal and mileage rates shall be in accordance with the GSA Schedule at: www.gsa.gov.

Part 2. The estimated travel expenditures shall be entered into the Ascender requisition system. Funds must be available for all estimated expenditures. Typically, several requisitions shall be entered to encumber funds for lodging, registration, transportation and other expenses. For example, the requisitions may include the following vendors: 1) registration fee vendor; 2) UMB P-card; and 3) airline (flights). After approval of the requisition(s), the traveler may be issued a P-Card that is preloaded with the estimated lodging and transportation (taxi, shuttle, etc.) travel expenditures for the approved travel dates. **Refer to the Travel Guidelines for specific allowable and unallowable expenses.**

Part 3. The Travel Reimbursement form shall be submitted within seven (7) business days after the return of the traveler. All actual travel expenses shall be recorded on the reimbursement form, with receipts for all expenses including mileage and meals. If travel funds were advanced via a check, all travel monies due to the district shall be submitted with the Travel Reimbursement Form. All monies due to the traveler will be paid upon approval of the immediate supervisor and availability of budgeted funds.

The state travel guidelines of the General Services Administration (GSA) travel per diems shall be used to ensure compliance with state and federal regulations as they relate to allowable travel expenditures. The excess travel expenditures beyond the allowable amounts, if any, must be paid from local funds.

The Business Manager shall review all grant travel expenditures and seek guidance from the Assistant Superintendent for clarification related to grant restrictions, as appropriate.

Travel Reimbursement Form


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*Cameron ISD Travel Guidelines for Employees
P-Card Program Guidelines
Request for Specific Approval: Out-of-State Travel Form*

Vendors

The addition, deletion and update of vendors shall be in accordance with the **Vendor Management Procedures**. The district shall ensure that all vendors are capable of providing the intended goods or services.

The district participates in several cooperative purchasing programs. A list of these programs is available from the Purchasing Department. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.



Requests to add new vendors shall be accompanied by the **Vendor Application Packet**. The packet includes a vendor application, **Form W-9**, **Felony Conviction** and **Conflict of Interest Questionnaire (CIQ)**.

As a matter of law, all existing and new vendors shall be required to complete and file a CIQ with the business office. The governing body (School Board) and the Superintendent shall complete and file **Local Government Officer Conflicts Disclosure Statement (CIS)** with the business office.

Vendor Conflict of Interest Questionnaire
Local Government Officer Conflicts Disclosure Statement

Appendix

Cameron ISD - Chart of Accounts
XXX-XX-XXXX-XX-XXX-X-XX-XXX
1 2 3 4 5 6 7 8

Funds (#1)	
100	General Fund
199	General Fund
200-400	Special Revenue funds
210	Title I Priority Grant
211	ESEA, Title I, Part A
240	Food Service Fund
242	Summer Food Program
244	Vocational Education - Basic Grant
255	Title II Part A - Teacher/Principal Training & Recruiting
263	Title III English Language Acquisition & Enhancement
266	ESSER Grant
270	Rural and Low Income
281	ESSER III
282	ESSER III
288	ESSER II Supplant for State
289	Title IV
410	Instructional Materials Allotment (Textbooks)
461	Campus Activity Fund
600	Capital Projects Funds
699	Capital Projects Fund - Local Projects
860	Agency Funds
865	Student Activity Accounts
900	Capital Assets and Long Term Debt
901	Genral Capital Asset Account Group
902	General Long Term Debt Fund

Functions (#2):	
Instruction and Instructional-Related Services	
11	Instruction
12	Library & Media Svs
13	Curriculum & Staff Development
Instructional and School Leadership	
23	Campus Administration
Support Services - Student	
31	Guidance & Counseling
32	Social Work Services
33	Health Services
34	Transportation
35	Food Services
36	Extracurricular Activities
Other Functions	
41	District Administration
51	Plant Maintenance & Operations
52	Security & Monitoring Services
53	Data Processing Services
61	Community Services
71	Debt Service
81	Capital Projects
93	Payments to Fiscal Agent /Shared Svc Agreements
99	Intergovernmental Appraisal District

Objects (#3):	
6100 Payroll Costs	
6112	Substitutes
6118	Co-Curr./Other Supplements
6119	Professional Salaries
6122	Substitutes/Support Personnel
6129	Support Personnel
6139	Employee Allowances
6140	Employee Benefits
6141	Social Security/Medicare
6142	Group Health & Life Ins
6143	Workers' Compensation
6144	TRS Care-on-Behalf
6145	Unemployment Compensation
6146	Teacher Retirement/TRS Care

Objects (#3) Cont'd:	
6200 Professional & Contracted services	
6211	Legal Services
6212	Audit Services
6213	Tax Appraisal/Collections
6218	Ambulance/Security Services
6219	Professional Services
6223	Student Tuition - Other than Pub Sch
6239	Education Service Center Services
6247	Mandated Inspections
6249	Contracted Maintenance & Repair
6259	Utilities
6269	Rentals - Operating Leases
6291	Consultanting Services
6299	Miscellaneous Contracted Services
6300 Supplies & Materials	
6311	Gasoline & Other Fuels
6319	Supplies for Maintenance & Operations
6321	Textbooks
6329	Reading materials
6339	Testing materials
6341	Food
6342	Non-Food
6344	USDA Donated Commodities
6349	Food Service Supplies
6396	Computer Equipment
6397	Uniforms
6398	Site Licenses/Tech
6399	General Supplies
6400 Other Operating Costs & Travel	
6411	Travel & Subsistence - EMP only
6412	Travel & Subsistence - Students
6419	Travel & Subsistence - Non-employees
6429	Insurance & Bonding
6439	Election Costs
6494	Transportation Reclassified
6495	Dues/Fees
6497	Awards
6498	Banquet Expense
6499	Misc. Operating Costs
6600 Capital Outlay and Equipment	
6629	Building purchase/Construction/Improvement
6631	Vehicles
6639	Furniture & Equipment over \$5000

Sub-Objects (#4):			
03	PAC	17	Boys Tennis
04	Breakfast Program	18	Girls Tennis
05	Lunch Program	19	Volleyball
08	Lunch Program	20	Baseball
08	Library Books	21	Softball
09	Girls Soccer	22	Awards
10	Football	23	Boys Cross Country
11	Basketball Boys	24	Girls Cross Country
12	Basketball girls	25	Powerlifting
13	Boys Track	26	Cheerleading
14	Girls Track	27	Boys Soccer
15	Boys Golf	28	UIL/Academic Challenge
16	Girls Golf	29	One Act Play

Sub-Objects (#4) Cont'd:			
30	State Comp Ed	62	Voc. Ag.
31	TXVSN Virtual Learning	63	Welding
32	Boys Wrestling	64	Shop
33	Girls Wrestling	65	Coop
34	Postage	66	Vet Tech.
37	SHAC	67	Health Science
38	Vehicle Expense	69	Equine Science
39	Tires &Acces.	70	Floral Design
40	Paper Products	71	Water Utilities
41	Fiber Optic Expenses	72	Telephone
42	Music	73	Electricity
43	Dyslexia	74	Gas
44	Special ED MOE	75	Custodial Expense
45	Speech	73	Electricity
47	One to One Initiative	74	Gas
48	Health & Other Fuels	76	Building Expense
49	Reading	77	Grounds
50	English	79	PAC/Drama
51	Math	80	Drug Dog Expense
52	Science	81	Head Start Meals
53	Social Studies	82	Athletic/Academic Advancement
54	P.E.	83	License/Tech Supplies
55	Spanish/Foreign Lang.	84	Reimburseable
56	Fine Arts/Art	87	Cell Phones
57	Band	88	Culinary Arts
58	Journalism/Yearbook	89	Graduation Expenses
59	Business/Computer	90	Testing
60	Speech	91	Contingency
61	Consumer Science	95	Special Ed Substitute Drivers

Organizations (#5):	
002	Cameron Yoe High School
041	Cameron Junior High School
101	Cameron Elementary School
104	Ben Milam Elementary
699	Summer School
701	Superintendent
702	School Board
703	Tax Cost
750	Business Office
999	Undistributed

Program Intent Codes (#7):	
11	Basic Educational Services
21	Gifted and Talented
22	Career & Technology (CATE)
23	Special Education
24	Accelerated Education
25	Bilingual/ESL
28	DAEP
30	TTL I, Part A
31	High School Allotment
33	PK, Special Education
34	PK, State Compensatory Education
35	PK, Bilingual/ESL
36	Earlt Education Allotment
37	Dyslexia
38	CCMR
43	Dyslexia/SPED
91	Athletics
99	Undistributed

**CAMERON ISD
CASH TRANSFER FORM**

Campus: _____

Date: _____

Coin	_____
Currency	_____
Checks	_____
Total	<u>\$0.00</u>

Counted by: _____
(Signature)

Recounted by: _____
(Signature)

<u>Description</u>	<u>Source of Funds</u>	<u>Amount</u>
<i>EX:</i> Travel, Students, 2nd grade		
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
	Total deposit	<u>\$0.00</u>

Business Office Use Only

Post Revenue to: _____

Date deposited: _____

Deposited by: _____

Deposit #: _____

Date posted: _____

Posted by: _____

CR #: _____

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

Campus: _____

Club: _____

Taxable Fundraiser: ()Yes ()No

Fund Raiser Title: _____

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

B. Will food be sold that will be consumed during school hours (midnight to 30 minutes after the end of the school day)? ()Yes ()No
If so, does the food item(s) meet the USDA nutritional standards? ()Yes ()No
Please attach a copy of the Smart Snacks Product Calculator Results and Nutrition Fact Label from the food item(s) for audit purposes.

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

D. Vendor _____ Representative _____
Address _____ Phone _____

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

F. Funds generated will be used for _____

Projected Sales and Expenses:

Total Projected Sales	\$ _____
Total Projected Expenses	\$ _____
Projected Net Profit	\$ _____

Sponsor Certification:

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

Sponsor's Signature: _____ **Date:** _____

Authorization:

() **Approved** **Principal:** _____

() **Disapproved** **Date:** _____

**Cameron Independent School District
Fund Raiser Profit/Loss Statement**

School: _____

Club: _____

Fund Raiser Title: _____

Actual Sales:

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

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

Actual Expenses:

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

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

Club Treasurer: _____

Date: _____

Sponsor: _____

Date: _____

Principal: _____

Date: _____

**CAMERON ISD
REQUEST TO ESTABLISH A NEW ACTIVITY ACCOUNT**

CAMPUS: _____

GROUP NAME: _____

SPONSOR NAME: _____

PURPOSE: _____

Mark an "X" on only one group:

- _____ Academic
- _____ Business / Profession Related
- _____ Classes (ie. Class of 2020, 8th Grade, etc.)
- _____ Cultural / Social / Service
- _____ Music Related
- _____ Spirit / Theater
- _____ Other _____

YES / NO	Revenue and Use of Funds
	1) Are the funds for the group or organization derived externally (from the district)?
	2) Will the funds raised be held solely for the benefit of the group or organization?
	3) Do activity fund financial decisions rest solely with the students?
YES / NO	Purpose and Composition of Group or Organization
	4) Is the group organized for some business or activity other than instruction, participatory group, or team sport?
	5) Is the group recognized by the school and organized by electing officers?
	6) Does the group hold meetings and conducting business?

Sponsor Signature: _____

Date

Principal Approval: _____

Date

Finance Dept use only:

CFO Approval: _____

Date

CAMPUS ACTIVITY or STUDENT ACTIVITY (Enter the new account code)

Campus Activity Fund: _____

Student Activity Fund: _____

Cameron ISD
Club Sponsor Responsibility Affidavit

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

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

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

- ✓ Complete Activity Account annual training and read the Activity Account Manual
- ✓ Conduct an annual election of officers and submit the list to my campus principal
- ✓ Submit a fund raising plan to my campus principal
- ✓ Conduct authorized fund raisers to include submission of an Authorization to Conduct a Fund Raiser Form and Fund Raiser Profit/Loss Statement
- ✓ Collect, receipt, and submit **all** funds to the Campus Secretary/Bookkeeper.
- ✓ Comply with all school district purchasing policies and procedures to include:
 - Submitting a requisition or Activity Fund Voucher for all expenditures
 - Obtain approval from student activity club members for all club purchases/expenditures
 - Document the approval with a signature from either the club President or Treasurer and provide to the principal's secretary with EVERY purchase and check request
 - Document receipt of goods/services and sign-off on all invoices. [By exception only – all invoices should be submitted by the vendors directly to the business office.
- ✓ Review, monitor and reconcile club account receipts and expenditures
- ✓ Retain all club account records, such as fund raising forms, receipt books, etc., and submit to the Campus Secretary/Bookkeeper at the end of EVERY school year.

Print Name

Signature

Club Account Name

Date

**Cameron ISD
ACTIVITY ACCOUNT
Collections Report**

INSTRUCTIONS: This form is to be used when it is not appropriate to issue a receipt to each payee, such sales for less than \$5. Examples: Candy, flower, or other similar sales.

Payments from students for fees, field trips, etc. less than \$5.00 per payment.

CAMPUS: _____ CLUB/ORGANIZATION: _____

FUND RAISER/PURPOSE: _____

DATE RECEIVED	STUDENT NAME	AMOUNT COLLECTED	CASH	CHECK	COMMENTS

Multiple individual sales, such as candy, ice cream, etc. Report total sales per day.

CAMPUS: _____ CLUB/ORGANIZATION: _____

FUND RAISER/PURPOSE: _____

DATE RECEIVED	Items Sold	AMOUNT COLLECTED	CASH	CHECK	COMMENTS

SPONSOR SIGNATURE: _____

DATE SUBMITTED TO PRINCIPAL'S SECRETARY: _____

CAMERON INDEPENDENT SCHOOL DISTRICT TICKETED EVENTS

DATE: _____

TYPE OF EVENT: _____

SPONSORING CLUB: _____

STARTING ADULT ADMISSION

STARTING STUDENT TICKET

ENDING ADULT TICKET

ENDING STUDENT TICKET

ADULT

STUDENT

<u>TICKET SALES</u>			
GENERAL ADMISSION TICKETS		STUDENT TICKETS	
STARTING TICKET	# _____	STARTING TICKET	# _____
ENDING TICKET	# _____	ENDING TICKET	# _____
TOTAL SOLD	# _____	TOTAL SOLD	# _____
TICKET COST	\$ _____	TICKET COST	\$ _____
TOTAL	\$ _____	TOTAL	\$ _____

TOTAL TICKET SALES \$ _____

STARTING CASH \$ _____

TOTAL CASH IN BOX \$ _____

NET PROFIT (Minus Starting Cash) \$ _____

TICKET TAKER

CAMPUS BOOKKEEPER

CAMERON ISD - CONCESSION SALES TALLY FORM

Item	Price (\$)	# Items Sold	Total Value (\$)
DRINK (12 oz. Soda, 12 oz. Gatorade, or 16 oz. Bottled Water)	\$1.00		
HOTDOG	\$1.00		
NACHOS	\$1.00		
PICKLE	\$1.00		
LARGE CANDY (regular-sized candy bars, all kinds)	\$1.00		
SLICE OF PIZZA	\$1.00		
FRITO PIE	\$1.50		
CHIPS	\$0.50		
SMALL CANDY (airheads, sour straws, etc.)	\$0.50		
CHILI add-on	\$0.50		
CHEESE add-on	\$0.50		
MEAL DEAL	\$3.00		
GRAND TOTAL VALUE OF ITEMS SOLD			
TOTAL CASH COLLECTED			
TOTAL CASH COLLECTED - TOTAL VALUE ITEMS SOLD			

CIRCLE ONE: OVER UNDER BALANCED EXACTLY!

SIGNATURE OF CASH COUNTER: _____ Date: _____

SIGNATURE OF SPONSOR: _____ Date: _____

CAMERON INDEPENDENT SCHOOL DISTRICT TRAVEL REQUEST/EXPENSE VOUCHER

PAY TO.

TITLE

DATE

SCHOOL

DESTINATION

DATES COVERED BY THIS TRIP:

Departure Date

Time of Day

Return Date

Time of Day

FOR CENTRAL OFFICE USE:		TO BE COMPLETED BY PRINCIPAL'S OFFICE	
Date	Vendor #	Account # To Be Charged	Amount

INSTRUCTIONS: Complete the estimated column two weeks prior to trip and submit for prior approval. Retain the white copy (last copy) **for your files.** **Submit the Blue and Yellow copies to the Central Office for approval. The Yellow copy will be returned to you.** POLICY FOR TRAVEL EXPENSE IS ON THE BACK OF THIS FORM.

■ EXPENSES:	ESTIMATED	Actual								TOTAL Actual Expenses
		<i>(Complete after trip - daily expenses must be indicated.)</i>								
TOTAL MILEAGE (Each day)	ADVANCE	Sun	Mon	Tues	Wed	Thurs	Fri	Sat		
	\$	MILEAGE WILL BE CALCULATED IN CENTRAL OFFICE								\$
AIR FARE	\$	\$	\$	\$	\$	\$	\$	\$	\$	
HOTEL-PER DIEM Receipts are Required	\$	\$	\$	\$	\$	\$	\$	\$	\$	
		No. of Students								
MEALS-PER DIEM	PLEASE INDICATE:	No. of Teachers								
Breakfast	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Lunch	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Dinner	\$	\$	\$	\$	\$	\$	\$	\$	\$	
REGISTRATION FEE (Receipt required)	\$	\$	\$	\$	\$	\$	\$	\$	\$	
OTHER (Describe below)	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
TRAVEL ADVANCE	\$	\$	\$	\$	\$	\$	\$	\$	\$	
AMOUNT DUE EMPLOYEE	\$	\$	\$	\$	\$	\$	\$	\$	\$	
AMOUNT DUE DISTRICT	\$	\$	\$	\$	\$	\$	\$	\$	\$	
TOTAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	

ADVANCES: FOR ADVANCES, COMPLETE THE ADVANCE COLUMN ONLY.

REIMBURSEMENTS: FOR REIMBURSEMENTS, COMPLETE THE ACTUAL EXPENSE COLUMN.

CONCISE STATEMENT OF PURPOSE OF TRIP AND DUTIES PERFORMED:

Signature of Employee

Signature of Principal

Signature of
Business Manager

Cameron I.S.D.

EMPLOYEE PROCUREMENT CARD AGREEMENT

I, _____, hereby request a Cameron ISD Corporate Procurement Card. As a cardholder, I have read, understand and agree to comply with the Cameron ISD Purchasing Card Policies and Procedures.

1. I understand that I am being entrusted with a valuable tool, the corporate procurement card. I will be making financial commitments on behalf of The District. I will obtain the best value for Cameron ISD by using the card wisely and with discretion.
2. I agree to use this card for official approved work-related purchases only. I fully understand that misuse or abuse of the card will result in revocation of the card and in appropriate disciplinary action which may include termination of my employment. I also agree to attend training on the use of this card as prescribed by the Program Administrator.
3. Policy violations include, but are not limited to:
 - Purchasing items for personal use or non-district business purposes
 - Exceeding the card transaction dollar without an approved purchase order
 - Using the card for federal funded purchases
 - Using the card for travel-related expenses
 - Failure to turn the card over to the card administrator when appropriate
 - Failure to submit proper documentation (receipts) within seven (7) business days of each purchase
 - Allowing the card to be used by someone else
4. I agree to return the card immediately upon request or upon termination of employment (including retirement and resignation). Should I be transferred, qualify for extended leave or undergo an organizational change which causes my duties to no longer necessitate the use of the card, I agree to return it immediately and arrange for a new one as may be appropriate.
5. I agree that if the card is lost or stolen, I agree to immediately notify UMB Bank (#1-800-821-5184) and the Cameron ISD Program Administrator (Bonnie Williamson @ bwilliamson@cameronisd.net) verbally and in writing.

Specific Uses or Restrictions: _____

Employee Signature/Campus/Department

Date

Supervisor Signature/P-Card Administrator

Date

**Cameron Independent School District
Donation Form**

The Cameron Independent School District Board Policy CDC (Legal) states that: All bequests of property for the benefit of the public schools shall, when not otherwise directed by the grantor, vest the property in the Board. Funds or other property donated, or the income therefrom, may be expended: 1) For any purpose designated by the donor that is in keeping with the lawful purposes of the schools that are to benefit from the donation; or 2) For any legal purpose if the donor designated no specific purpose.

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools or various District groups and clubs.

Cameron Independent School District is a public school district and is a political subdivision of the State of Texas as noted in Title 34 of the Texas Administrative Code. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c) (3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c) (1).

Type: () Cash/Check () Gift Card () Materials () Equipment

Donor Information:

Donor Name: _____ Organization: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Donated to: _____

Purpose of Donation: _____

Value of Donated Property: \$ _____

Describe/Itemize Donated Property: _____

Donor Imposed Restrictions, if any: _____

Donor Signature

Date

To Be Completed By District Official

Donation approved by: _____
(Superintendent, or Board of Trustees)

Date: _____

To Be Completed by Business Office

Date of Receipt: _____

Amount Received (if cash): \$ _____

[] Cash [] Check # _____

Deposited to account #: _____

Fixed Asset Tag #: _____

Location: _____

CAMERON ISD
Gift Card Issuance/Receipt Form

Gift Card Issued to Employee

Date Issued: _____

Issued to: _____ Campus/Dept. _____

Type of gift card: _____ Amount: _____

Purpose/Reason: _____

I, _____, acknowledge that I am aware that the Internal Revenue Service requires my employer to tax all cash, cash equivalent (gift card), and prize awards.

Issued by

Received by

Date

Date

Payroll Use

Date of payroll check: _____

Processed by: _____

CAMERON I.S.D. TIME SHEET

NAME OF EMPLOYEE: _____ CAMPUS: _____ MONTH: _____

What type of extra duty activity did you perform? _____

(Time sheet MUST be completed DAILY and turned in to the Administration Office at the END of EACH PAY PERIOD.)

DATE		MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	TOTAL
	AM						
	PM						
	AM						
	PM						
	AM						
	PM						
	AM						
	PM						

TOTAL HOURS WORKED: _____

EMPLOYEE SIGNATURE: _____

APPROVED BY: _____

SUPERVISOR/BUSINESS MANAGER

CAMERON ISD

Personnel Certification of Work Effort

Employee: _____
Printed Name

Program: _____ Position: _____

Budget Number: _____

Time Period:

Beginning _____ and ending _____

I hereby certify that I have worked 100% of my time in the
_____ program.

Signature of Employee

Date

Signature of Supervisor

Date

Certification of Work Effort Must be Submitted Semi Annually for Federal Programs (August to December and January to May/June depending on summer school)

CAMERON INDEPENDENT SCHOOL DISTRICT REQUISITION FORM

VENDOR:

SHIP TO:

NAME _____
 ADDRESS _____
 CITY, STATE _____
 WEBSITE _____
 FAX # _____

SCHOOL _____
 ADDRESS _____
 CITY, STATE _____
 ATTENTION _____

SPECIAL INSTRUCTIONS _____

DATE NEEDED _____

PLEASE CHECK ONE:

RETURN PO TO _____
 MAIL PO TO _____
 READY TO PAY _____
 HOLD _____
 MAIL CHECK TO _____
 RETURN CHECK TO _____

Item No.	Fund	Function	Object	Sub. Obj.	Organization	Program/Project	\$ Amount

Item #	Quantity	Description	Unit Price	Total Amount

ORDERED BY: _____

PAGE TOTAL \$ _____

DATE: _____

REQUISITION TOTAL \$ _____

PLEASE COMPLETE

 PRINCIPAL/DIRECTOR/BUSINESS MANAGER APPROVAL

CAMERON I.S.D. PURCHASING LEVELS AND REQUIREMENTS

Purchase Commitment Amount	Support Required	Additional Forms	RFP/RFQ	Board Approval	Advertising
Purchases with State and Local Funds					
For purchases Less than \$10,000.00	1 QUOTE	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases of \$10,000.00 to \$49,999.99	3 QUOTES or (Co-Op/Catalog Purchase: 1 Quote)	3 QUOTE FORM OR CO-OP CONTRACT NO.	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases over \$50,000.00 Competitive Procurement/Texas	COMPETITIVE PROCUREMENT (Education Code 44.031)	BID OR PROPOSAL TABULATION FORM	REQUIRED	BOARD AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks
SOLE SOURCE PURCHASE \$50,000.00 and over (Below \$50,000 no Agenda Item)	1 QUOTE	SOLE SOURCE AFFIDAVIT	NOT REQUIRED	BOARD AGENDA ITEM REQUIRED	NOT REQUIRED
Purchases with Federal Grant Funds					
For purchases Less than \$3,500.00 (Micro-purchase/Fed Funds)	1 QUOTE	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases of \$3500.00 to \$49,999.99 (Small purchase/Fed Funds)	3 QUOTES (Co-Op/Catalog Purchase, too)	3 QUOTE FORM	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
For purchases over \$50,000.00 (Small purchase/Fed Funds) Competitive Procurement/Texas	COMPETITIVE PROCUREMENT (Education Code 44.031)	BID OR PROPOSAL TABULATION FORM	REQUIRED	BOARD AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks
For purchases over \$150,000.00 Single Acquisition Threshold/Fed	COMPETITIVE PROCUREMENT (Sealed Bids or Competitive Proposals)	SCORE CARD	REQUIRED	BOARD AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks
SOLE SOURCE PURCHASE \$50,000.00 and over (Below \$50,000 no Agenda Item)	1 QUOTE	SOLE SOURCE AFFIDAVIT (Approval from TEA)	NOT REQUIRED	BOARD AGENDA ITEM REQUIRED	NOT REQUIRED

CAMERON ISD APPLICATION FORM FOR FACILITY USE

Facility to be used: _____ Campus: _____

Date submitted: _____ Date to be used: _____

Time of event: _____ a.m./p.m. to _____ a.m./p.m.

Name of Group/Organization: _____

Mailing Address: _____

City, State & Zip Code: _____

Event Contact Person: _____

Contact Person's phone numbers: _____ / _____

Name of Event: _____

Type of Activity: _____

Attendance Expected at Event: _____ Set-up required by the school: YES / NO

Admission Fees: YES / NO Disposition of Proceeds: _____

Estimated Fees:

Facility Use Fee _____

Administrator Fee _____

Set-up Fee _____

Custodial Clean up fee _____

Administrator Fee _____

Security Deposit (non-refundable) _____

Other Fees (explain) _____

TOTAL AMOUNT DUE \$ _____

- No food or drinks are allowed in the Performing Arts Center
- If concession stand is used the Event coordinator is responsible to provide enforcement of all Cameron ISD policies
- If food, drink or trash is found in the facility after the event an additional clean-up fee of \$50.00 will be assessed

In signing this application, I hereby affirm that I have read and agree to the terms and conditions as presented on page 2 (see attached).

THE UNDERSIGNED, REPRESENTING BOTH THE ORGANIZATION AND ALL INDIVIDUALS INVOLVED IN USE OF THE CISD PERFORMING ARTS CENTER AND OTHER FACILITIES ON THE DATE OR DATES OUTLINED ABOVE, HEREBY WAIVES ALL CLAIMS OF LIABILITY FOR ALL REPRESENTATIVES OR INSURANCE CARRIERS.

Signature of Event User Representative

Signature of Cameron ISD Administrator

CAMERON ISD FACILITY USE TERMS AND CONDITIONS

1. It is understood and agreed that this agreement becomes valid only after it is signed by the applicant, hereafter called Lessee, and an authorized school administrator. Any changes to the agreement must be agreed to in writing.
2. The Board permits the use of school facilities to organizations or groups within the District for purposes of education, recreation, and entertainment when such use does not conflict with the regular instructional program. School facilities may not be used for private gain or profit.
3. The lessee shall be severally and jointly liable with any organization that might be represented by the lessee for the payment to Cameron ISD of the fees for use of school facilities as well as fees for setup, clear-up, damages, or rearrangement of furniture and equipment by District personnel.
4. Any person or organization contracting for the use of school facilities will be charged a minimum \$50.00, plus any expenses incurred by the District in arranging for the use of the facility, in the event of "NO SHOW".
5. The Lessee shall be responsible to Cameron ISD for all damages to the building or equipment, and shall indemnify and hold harmless Cameron ISD or its agents from any claim whatsoever resulting from or arising out of the use of the building or any part of Cameron ISD facilities.
6. Cameron ISD shall provide caretaker service unless other arrangements are made or agreed to by the parties. The building and/or equipment shall be under the supervision of the caretaker.
7. Cameron ISD property will not be used for the teaching, promoting, disseminating or furtherance of any theory of doctrine of a subversive nature, intended or threatening to undermine or overthrow the constituted form of government of the United States or of the State of Texas.
8. All national, state and local laws and rules of police and fire departments must be complied with by the persons or organizations using Cameron ISD facilities.
9. All decorations used within the buildings must be fireproof as possible and are subject to the approval of Cameron ISD. No open flame decorations shall be permitted, and no decorations shall be fastened to the floor, walls, or ceilings with nails, screws, wax, tape, or other fasteners, that is deemed solely by Cameron ISD to damage its facilities.
10. "No smoking" and "no tobacco" use regulations will be observed in all school facilities.
11. Food or drinks will not be permitted in the Theater Arts Building or Gymnasiums. The organization leasing the facility will be responsible for enforcing this regulation. Failure to enforce the rule will result in additional cleaning fees assessed to Lessee.
12. The organization renting school facilities will be responsible for furnishing ushers, ticket takers, parking attendants, or law enforcement/security personnel.
13. Cameron ISD requires an administrator to be at all rental events. Cameron ISD reserves the right to require any additional personnel deemed necessary for the safe and proper use of their facilities.
14. It is understood that the cost specified under this agreement is a good faith estimate only and that if the facility is used for time or manner exceeding that indicated herein, and extra fee for the actual cost of additional use or clean-up will be assessed and billed to the Lessee.
15. If any of the terms and conditions of this agreement are not adhered to explicitly, this agreement may be revoked by the District without recourse.
16. This agreement will become null and void if Cameron ISD finds that it will have an unforeseeable need for the rented facility after the agreement has been signed.
17. Any exception to the above rules must be approved, in writing, by the Superintendent.

CAMERON ISD FACILITY USE PROCEDURE FOR NON-PROFIT ORGANIZATIONS

- 1) The Board permits the use of school facilities to non-profit organizations or groups for purposes of education, recreation, and entertainment when such use does not conflict with the regular instructional program of Cameron ISD. Such organizations will need to provide evidence of their non-profit status.
- 2) All Cameron ISD facility use terms and conditions will apply (see attached).
- 3) Non-profit organizations who wish to use the P.A.C. should contact the Superintendent's office at least three to four weeks before they plan to use the facility. Lessee will need to provide the following information:
 - Name and Type of Event
 - Planned date and time of the event
 - Expected turnout
 - Sound, lighting, electrical requirements
 - Name and contact information of lessee's representative who will coordinate the event
- 4) For events of single date durations, the normal fee schedule for use of facilities will apply. When an organization wants to use Cameron ISD facilities for an event longer than three days, or for repetitive events or activities, they will receive a facility use fee discount of 60%.
- 5) Facility use is on a "first-come, first serve basis". Lessee will not be guaranteed use of the space until a lease agreement is signed and refundable security deposit (or total use fee) has been paid.
- 6) Use of Cameron ISD facilities is for use of the building and permanent fixtures only. (An exception will be use of risers and cordless microphones at the P.A.C. which will be rented under a separate agreement).

PERFORMING ARTS CENTER
RULES AND PROCEDURES

- NO FOOD OR DRINK ALLOWED IN AUDITORIUM
- KEEP EXTERIOR DOORS TO PAC CLOSED AT ALL TIMES
- KEEP DOCK EXTERIOR OVERHEAD DOOR CLOSED UNLESS UNLOADING OR LOADING EQUIPMENT
- WHEN LEAVING BUILDING, PLEASE SECURE EXTERIOR OVERHEAD DOOR WITH CHAIN AND QUICKLINK
- INSIDE OVERHEAD DOOR TO THE AUDITORIUM MUST BE CLOSED BEFORE LEAVING THE BUILDING
- TURN OFF ALL LIGHTS AND SOUND EQUIPMENT WHEN LEAVING THE BUILDING
- MAKE SURE ALL EXTERIOR DOORS, ALL DOORS TO THE AUDITORIUM, AND ALL RESTROOMS ARE LOCKED WHEN LEAVING
- IN CASE OF A BUILDING EMERGENCY CALL:
 - Armando Rios 254-482-1888 (cell)
 - Kyle Deal 254-627-9349 (cell)
- IN CASE OF SOUND OR LIGHTING EQUIPMENT EMERGENCY CALL:
 - Kyle Deal 254-627-9349 (cell)
- IN CASE OF AN EMERGENCY CALL:
 - Kyle Deal 254-627-9349 (cell)

FEE SCHEDULE FOR CAMERON ISD FACILITIES

Performing Arts Center	\$50.00 per hour (4 hour minimum) \$250.00 non-refundable deposit is required
P.A.C. Sound/Lighting Technician	\$20.00 per hour (REQUIRED) if event needs it
P.A.C. Custodial Set-up/Clean-up Fees	\$20.00 per hour (2 hour minimum-REQUIRED FOR ALL EVENTS)
Ben Milam & Cameron Elementary Gym	\$100.00
Yoe High School Commons, Ben Milam & Cameron Middle School Cafeteria	\$100.00 If kitchens are used it is a THD requirement that a Cameron ISD food service staff person be employed (\$20.00 per hour/per person)
Cameron Junior High Gymnasium	\$300.00
Yoe High School Old Gymnasium	\$300.00
Yoe High School New Gymnasium	\$600.00
Yoe High School Football Field	\$1000.00 (Add \$50.00 if field lights are needed)
Clock Keeper (optional)	\$15.00 per hour (2 hour minimum)
Oxsheer Smith Track	\$300.00 (Add \$50.00 if track lights are needed)
Gate Keeper (optional)	\$15.00 per hour (per person)
Parking Lot Attendant (optional)	\$15.00 per hour (per person)
Tennis Courts	\$300.00 (Add \$50.00 if lights are used)
Baseball Complex	\$1000.00 (Add \$50.00 if lights are used)
Softball Field	\$500.00 (Add \$50.00 if lights are used)
Administrator (required at all events)	\$100.00

NOTE: Rental Fees may be waived for school sponsored groups and/or organizations designed and administered for the benefit of Cameron ISD students and any groups approved by the Administration. However, a Fee for clean-up will be charged to any organization that does not provide, or fails to provide, adequate clean-up of our facilities after use. Custodial fees will be \$20.00 per hour/per custodian. The minimum fee for custodial clean-up services will be \$50.00 per event.

HOTEL RESERVATIONS

Things to keep in mind:

1. Timing is everything. Encourage your staff to plan early to avoid last minute snafus. Checks are only run once a week.

2. Don't be afraid to ask questions. Ex: How much is parking? Free Breakfast? Etc. (Notify staff when breakfast is free....it saves the district \$\$\$)



3. Always point out when talking with hotel that we get the STATE RATE. It is usually considerably lower than the standard rate. (Saves the district \$\$\$)



4. Some hotels that are usually reasonably priced and reputable are: Hampton Inn, Holiday Inn Express, Drury Inn, LaQuinta, but don't be afraid to check others out as well.

Note: When staying in Huntsville, please use the Holiday Inn Express. It has gotten good reviews from our staff and is reasonably priced.

5. If you encounter a bad experience with a hotel, don't be afraid to share your knowledge with the rest of us. We want our staff to be happy with their accommodations when representing us outside the district. 😊



EVENT TRAVEL ARRANGEMENTS

CONFERENCE NAME/LOCATION: _____

EVENT REGISTRATION COMPLETED ON __/__/__ PURCHASE ORDER # _____

TRANSPORTATION REQUEST COMPLETED ON __/__/__

GAS CARD NEEDED? NO YES (If YES, please pick up card at admin prior to departure.)

ATTENDEE NAME(S): _____

NUMBER OF ROOMS: _____

HOTEL NAME: _____

HOTEL ADDRESS: _____

HOTEL PHONE: _____

DOES HOTEL ACCEPT SCHOOL DISTRICT CHECKS? YES NO (If NO, please contact admin)

CHECK-IN DATE: _____

CHECK-OUT DATE: _____

ROOM RATE: \$_____ per night SELF-PARKING \$_____ per night

CITY/COUNTY TAX RATE: _____% ***We do NOT pay STATE TAX.

SPECIAL REQUESTS: _____ # of beds NON-SMOKING __ SMOKING __ HANDICAP (Check all that apply)

Principal's Signature

Date

Authorizing the use of the credit card to hold room(s).

Email address that you want hotel confirmation sent to: _____

Once you receive your confirmation email, you may begin the process for requesting a hotel check.