

**2010-2011**

**Seminole ISD**

**Financial Policies  
And  
Procedures Manual**



**SEMINOLE I.S.D.  
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2010-2011**

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Section Name	Details
Introduction	<p>This Fiscal Manual has been prepared to provide general information, guidelines, and procedures for budgeting and expending district funds and understand business functions. It is comprised of State and Federal laws and local policies and procedures that are used for processing all financial and budget-related items. Additional information may be available within the district's Board Policies, Administrative Procedures, or other web resources.</p> <p>Although it is not all-inclusive and cannot address all situations, it does provide general information to assist with standard financial operations. All District personnel with financial duties are responsible for the contents.</p> <p>All trustee, employees, vendors, contractors, consultants, volunteers, and any other parties who are involved in the District's financial transactions shall act with integrity and diligence in duties involving the District's financial resources.</p> <p>The District prohibits fraud and financial impropriety, as defined below, in the actions of its Trustees, employees, vendors, contractors, consultants, volunteers and other seeking or maintaining a business relationship with the District. Refer to Board Policy CAA (Local) for fraud prevention, reporting, investigations, and consequences.</p> <p>Fraud and financial impropriety shall include but not be limited to:</p> <ul style="list-style-type: none"> <li>-Forgery or unauthorized alteration of any document or account belonging to the District;</li> <li>-Forgery or unauthorized alteration of a check, bank draft, or any other financial document;</li> <li>-Misappropriation of funds, securities, supplies, or other District assets, including employee time.;</li> <li>-Impropriety in the handling of money or reporting of District financial transactions;</li> <li>-Profiteering as a result of insider knowledge of District information or activities;</li> <li>-Unauthorized disclosure of confidential or proprietary information to outside parties;</li> </ul>

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	<ul style="list-style-type: none"> <li>-Unauthorized disclosure of investment activities engaged in or contemplated by the District;</li> <li>-Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the District;</li> <li>-Destroying, removing, or inappropriately using records, furniture, fixtures, or equipment;</li> <li>-Failing to provide financial records required by state or local entities.;</li> <li>-Failure to disclose conflicts of interest as required by policy; and</li> <li>-Any other dishonest act regarding the finances of the District.</li> </ul> <p>Any person who suspects fraud or financial impropriety shall report the suspicions immediately to any supervisor, the Superintendent or designee, the Board President, or local law enforcement.</p> <p>If assistance is needed in any area of our business operations, please contact any of the staff members listed in the section below.</p>

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Business Office Staff	<p>Chief Financial Officer-Jay Lashaway (Employed July 2009)  Assistant Financial Officer/Payroll Supervisor-Margie Martinez (Employed Sept. 1991)  Payroll Assistant-Yolanda Robledo (Employed August 2010)  Accounts Payable Supervisor-Kathy Adam (Employed Sept. 1985)  Bookkeeper-Christina Garza (Employed August 2004)  PEIMS Coordinator-Rebecca Autry (Employed August 1995)</p>
Activity Funds	<p>Campus activity funds are funds generated by teachers, sponsors, or the principal as a result of fundraising, vending or other approved campus activities. These funds, in accordance with Board Policy CFD (Local) may be used for activities of the students, faculty, staff or campus. The collection and disbursement of campus activity funds must comply with the Activity Fund Procedures Manual.</p>
Activity Accounts (Student Organizations)	<p>Student activity funds are held by the school as trustee to be expended only for the purposes authorized by the student club, class or organization. All funds raised by student organizations must be expended exclusively for the benefit of students. The collection and disbursement of student activity funds must comply with the Activity Fund Procedures Manual.</p>
Budget Amendments	<p>Departments are allowed to transfer monies within their budget during the fiscal year. This process is completed through the District's financial accounting software that maintains the proper functions and authorization. Any transfers between functions in the general operating fund requires Board approval.</p> <p>Budget transfers and amendments will not be accepted after May 15th for budgets ending in June. Budget managers are to reasonably project needs for rest of the school year when transferring money, so as to minimize the number of requests.</p>
Cash/Check Handling - Petty Cash	<p>All cash and checks shall be deposited to the campus secretary/bookkeeper on a daily basis. No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home. No funds are to be put in personal bank accounts with the intent to reimburse. No cash purchases should be made ? every</p>

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	<p>dollar collected should be receipted and deposited to the campus secretary or district bookkeeper. The campus secretary or district bookkeeper shall receipt and deposit all monies on a daily basis in the bank or secure overnight in a locked campus safe if the deposit cannot be made the same day. 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.</p> <p>Petty Cash Accounts are established on an as-needed basis only. The funds issued for petty cash are to be used to purchase items that are needed quickly and do not total over \$50.00. Petty Cash funds should be utilized only in an emergency and not used in place of a purchase order. Open Purchase Orders can be used for routine small expenses.</p> <p>A. Setting up Petty Cash Accounts</p> <ol style="list-style-type: none"> <li>1. All new Petty Cash Accounts must be approved through the Finance Office.</li> <li>2. If approved, a Petty Cash Custodian will be assigned to the account. This person will be responsible for maintaining the fund.</li> </ol> <p>B. Controls</p> <ol style="list-style-type: none"> <li>1. Petty Cash funds should be kept in a LOCKED box or drawer when they are not in use.</li> <li>2. The fund should be counted, reconciled and replenished every month.</li> <li>3. The check to replenish the petty cash account is made payable to the Petty Cash Custodian.</li> </ol> <p>C. Operating Procedures</p> <ol style="list-style-type: none"> <li>1. Petty cash expenditures must be authorized by the Petty Cash Custodian BEFORE an expenditure can be made. No advances are made, expenditures will be reimbursed.</li> <li>2. Sales tax cannot be reimbursed.</li> <li>3. Each expenditure from petty cash cannot exceed \$50.</li> <li>4. A petty cash voucher must be completed and signed for each expenditure.</li> </ol>

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	<p>5. Personal checks CANNOT be cashed from petty cash funds.</p> <p>D. Replenishment Procedures</p> <ol style="list-style-type: none"> <li>1. The Petty Cash Fund should be reconciled before each reimbursement request.</li> <li>2. The purchase order, along with the petty cash vouchers, original receipts, and the reconciliation report should be turned in to the Accounts Payable Department.</li> <li>3. The fund will NOT be reimbursed for sales tax, or expenses that have not been properly documented with receipts, vouchers or signatures.</li> <li>4. It is the responsibility of the Petty Cash Custodian to follow the appropriate procedures and make sure the fund is always in balance.</li> </ol> <p>E. Closing out Petty Cash</p> <ol style="list-style-type: none"> <li>1. The Finance Office should be notified immediately if there is a change in the Petty Cash Custodian.</li> <li>2. In the event that Petty Cash is no longer needed, contact the Finance Office to close out the fund. The fund will need to be reconciled and closed out to the proper account.</li> </ol>
Check Processing (District)	<p>District checks will be printed on Friday of each week, except during holidays. The Business Office shall determine the date that vendors will be paid, and so employees should not make prior commitments to vendors about check disbursements.</p> <p>All payments must be pre-authorized by an approved purchase order. No checks will be issued without an approved purchase order on file prior to travel/purchase.</p> <p>State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Finance Office on a timely basis for payment.</p>
Conflict of Interest	<p>Employees shall not accept or solicit any gift, favor, service or other benefit that could reasonably be construed to influence the employee's discharge of assigned duties and responsibilities.</p> <p>Employees shall disclose to his or her immediate supervisor a personal financial interest, a business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or that</p>

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	<p>creates a potential conflict of interest with the best interest of the district. Refer to Board Policy DBD (Local).</p> <p>Employees shall not recommend, endorse, or require students to purchase any product, material or service in which the employee has a financial interest or that is sold by a company that employs or retains the district employee during non-school hours. Employees shall not use their position with the district to attempt to sell products or services.</p>
<p>Consultants or Contracted Services</p>	<p>Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc. Only the Superintendent or designee is authorized to sign contracts on behalf of the district. Contracts that exceed \$25,000 shall be approved by the School Board.</p> <p>Follow these procedures when submitting a Consultant Service Contract:</p> <p>Submit the Consultant Service Contract to the Business Office for review.</p> <p>Obtain the following documents from the consultant:</p> <ul style="list-style-type: none"> <li>-A completed W-9 Form</li> <li>-A Felony Conviction Form</li> <li>-If the consultant will work directly with students, a Criminal Check Authorization and Fingerprinting Form</li> <li>-A Conflict of Interest Questionnaire</li> </ul> <p>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 submitted to the business office with the purchase order to the business office.</p>
<p>Contracts and Service Agreements</p>	<p>All contracts for rentals, service agreements, etc. must be signed by the Superintendent or designee. Only the Superintendent or their designee 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.</p>

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Credit Cards	The district utilizes several credit cards for purchasing of food, supplies, and travel. All credit purchases must be pre-approved on a purchase order. Credit Cards will not be checked out without a Purchase Order. All credit receipts shall be submitted to the business office within 5 days of purchase to ensure prompt payment to the vendor. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.
Fiscal Year	The fiscal year begins on July 1st and ends on June 30th. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds. All invoices for goods received before June 30th, must be submitted to the Business Office by July 7th for processing and payment.
Fixed Assets & Inventory Guidelines	As per Board policy CFB (Local), the capitalization threshold for purposes of classifying capital (fixed) assets shall be \$5,000. The District also maintains an inventory of all computers, furniture, and band equipment.
Fixed Assets & Inventory Guidelines	Fixed 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 Office for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 66XX. If several parts are purchased to assemble into one item or unit, the total cost determines if the item is a fixed asset (i.e., two standards, weighted bases and a net make up ONE volleyball unit and if the total cost is \$5,000, the unit is a fixed asset. If the net is replaced the following year, it would be a supply item).
Fixed Assets & Inventory Guidelines	Inventory items are defined as equipment with a unit value over \$500. Other items with a unit value under \$500 are also tracked and tagged such as: TVs, VCRs, digital cameras, camcorders PDA's, and other items that may have a personal use. These assets are tracked and recorded on the district's inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Business Office for removal from the district's inventory tracking system. Inventory items are tracked for insurance purposes.

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Fixed Assets & Inventory Guidelines	<p>Transfer of Equipment must be completed and signed with proper signatures by the originating campus for any fixed asset being moved. The form is then sent to the receiving campus for the proper signature. The original form with both signatures should then be sent to the Business Office for proper recording of the changes.</p>
Fixed Assets & Inventory Guidelines	<p>When equipment purchased with federal program funds can no longer be used for the originally authorized purpose or for other activities currently or previously supported by the federal government, disposition of the equipment will be as follows:</p> <ul style="list-style-type: none"> <li>- Unit-cost less than \$5,000? Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of without special authorization from the TEA, but must comply with Board policy CI (Local).</li> <li>- Unit-cost \$5,000 or more? Items of equipment with a current per-unit fair market value of \$5,000 or more may be retained or sold. If the LEA elects to retain the equipment, it shall purchase the equipment for use in nonfederal programmatic activities and make an operating transfer to the appropriate federal program fund and sub-object code(s) for revenues, expenditures, other revenues and/or other uses, as appropriate, in the amount of the fair market value of the equipment. Market value may be determined by an independent appraiser, e.g., a vendor for the equipment. If the LEA elects to sell the equipment, the equipment may be sold according to the district policies for disposing of surplus property and 34 CFR 80.32. In either case, the proceeds from the purchase/sale may be credited to the appropriate federal program fund and sub-object codes for revenues, expenditures, other revenues and/or other uses, as appropriate, and be used to expand the program(s) at the LEA. If the LEA does not wish to use the proceeds in that program, the proceeds will be refunded to TEA.</li> </ul> <p>Equipment considered as surplus and/or unfit for further economical usage (including scrap material) may be transferred to Maintenance/Warehouse for temporary storage or for ultimate disposition. Before such transfer can occur, arrangements must be</p>

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	<p>made with the Maintenance/Warehouse personnel regarding the availability of space and trucking facilities.</p> <p>When items purchased wholly, or in part, with federal funds are no longer serviceable or required by the district, the Assistant Superintendent must be notified and all parties must adhere to any special guidelines of the program for disposition.</p> <p>Equipment may be sold or traded only under one of the following conditions:</p> <ol style="list-style-type: none"> <li>1. By competitive bidding.</li> <li>2. By a public auction.</li> </ol> <p>Every effort should be made to determine if a need for the equipment exists anywhere in the District before a sale or trade-in is allowed.</p> <p>Equipment cannot be sold by the school, used for the personal use of any employee, or disposed of in any other manner than described herein.</p>
Fixed Assets & Inventory Guidelines	<p>Donations of items to the District come in two forms: new items and used items. Items donated to the school or purchased from Activity Funds will be added to the District's fixed asset records and must be accounted for by the school principal and properly tagged as Seminole ISD property. All fixed assets are considered District property, but will remain on the campus under the control of the Principal and club sponsor.</p> <p>Whether new or used, each item that is donated to our District must have the approval of the campus principal or administrative department head receiving the items. A person in the department normally responsible for purchases of this type of fixed asset (i.e., Technology, Maintenance, Custodial, etc.) must be contacted to see if the item meets the following criteria:</p> <ol style="list-style-type: none"> <li>A) Safe and acceptable for use by students and employees</li> <li>B) Meets the requirements of the instructional program (if applicable)</li> <li>C) True, justifiable need for the item</li> <li>D) Item is in good working order and is compatible with related equipment</li> <li>E) Within the guidelines of the district technology plan (if applicable)</li> </ol>

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	<p>F) Meets the District criteria for a fixed asset as defined in this manual  G) Cost \$5,000 or more</p> <p>If the item is new at the time of donation and meets all of the criteria listed above, then:</p> <ol style="list-style-type: none"> <li>1) A request must be submitted to the Superintendent's office.</li> <li>2) The District will accept responsibility for maintaining and repairing the item.</li> <li>3) Installation of permanent equipment, such as playground equipment, shelving, etc., should be coordinated with the Maintenance Department.</li> </ol> <p>If the item is used at the time of donation and meets all of the criteria listed above, then:</p> <ol style="list-style-type: none"> <li>a) These items will not be added to the District's fixed asset records.</li> <li>b) The District will not replace the items.</li> <li>c) The campus or department may still accept the donated items.</li> </ol>
Hotel Occupancy Tax Exemption Form	<p>This form shall be used for school-related travel to conferences, workshops, etc. Copies may be obtained from the Business Office or via the District's website. Lodging taxes, 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. Also required is our Exemption Verification Letter from the Comptroller of Public Accounts office. Copies may be obtained from the business office or the District's website. The hotel occupancy tax exemption is valid only when traveling on official school business.</p>
Invoices	<p>Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received at the campus or department, they should be signed (if the goods/services were received), attached to the applicable purchase order and forwarded to the business office. If any invoices are received at the campus or department, the employee placing the order must contact the vendor and request that all invoices be mailed to the Business Office with attention to Accounts Payable. Texas law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the district fails to pay promptly, the</p>

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	vendor can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.
Long Distance Calls	Personal long distance calls are strongly discouraged. All long distance phone calls will appear on the employees call log from the long distance phone carrier. Any personal calls should be reported to the Accounts Payable Department to determine the amount of expense associated with that call.
Monthly Expenses Allowances	Monthly expense allowances are reportable as income and will appear on the employee's W-2 form each year. Taxes will be withheld each payroll period in which allowances are distributed.
Open Records	<p>All information collected, assembled or maintained by governmental bodies pursuant to law or ordinance or in connection with the transaction of official business is public information and available to the public during normal business hours of any governmental body with certain exceptions.</p> <p>Three exceptions clearly concern the purchasing operation found in: Texas Education Code Title 110A, 6252-17a, Section 3</p> <ol style="list-style-type: none"> <li>1. Information, which if released, would give advantage to competitors or bidders;</li> <li>2. Information pertaining to the location of real or personal property for public purposes prior to public announcement of the project, and information pertaining to appraisals or purchase price of real or personal property for public purposes prior to the formal award of contracts therefore; and</li> <li>3. Trade secrets and commercial or financial information obtained from a person and privileged or confidential by statute or judicial decision.</li> </ol> <p>All Open Records requests are forwarded to the Superintendent for action.</p>
Purchase Procedures	Purchase Procedures and Guidelines
Purchase Procedures	A purchase order is an instrument used to encumber funds (setting aside funds in advance for the payment of goods and services when

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	received or rendered). Texas Education Agency Financial Accountability Resource Guide Section 1.1.6 requires that an encumbering accounting system be in place.
Purchase Procedures	<p>Items requiring purchase orders include, but are not necessarily limited to, the following:</p> <ol style="list-style-type: none"> <li>1. Capital Outlay (Equipment, furniture, etc.)</li> <li>2. Travel Expenses for Outside Consultants</li> <li>3. Travel Out-of-Region by Employees (Exception: Emergency Only)</li> <li>4. Instructional Materials (Exception: Situations in which would render the purchase order procedure impractical.)</li> <li>5. Office Supplies not stocked/available through the district warehouse.</li> <li>6. Purchased and Contracted Services (Exception: Equipment Repair)</li> </ol> <p>Seminole ISD Board Policy CH (Local) under Purchase Commitments states "Prior to the purchase of goods or services, a properly prepared and submitted purchase order shall be required. All purchase orders require approval using the Requisition Form via the District's financial accounting software program. A PO, after the final approval process, is a binding commitment for a district to remit payment to the vendor after the district receives the items. A PO is also an important accounting document. It should contain information on the expenditure to be made and the account code to be charged. Once, issued, the PO encumbers funds, which serve as an expenditure control mechanism.</p> <p>Finally, the PO is utilized in the accounts payable process as it documents that an order has been placed and is acceptable by the user, and the user can make payment to the vendor upon verified and documented receipt of the goods/services. Phoning in to vendor a requisition number in lieu of a PO number prior to final approval, or faxing a "print screen" of the entered requisition or any other unauthorized document(s) is a violation of these administrative regulations.</p> <p>Section 44.052 of the Texas Education Code makes it illegal to approve an expenditure of district funds in excess of the amount appropriated for the item(s) in the adopted budget. Consequently, close supervision and</p>

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	<p>monitoring of the availability of budget dollars and of the approval process for requisitions is an important element of a district's purchasing process.</p> <p>The requisition should always include the following;</p> <ol style="list-style-type: none"> <li>1. A description of the items to be purchased. (The description should be complete enough for anyone to understand the item(s) being purchased)</li> <li>2. The quantity needed/requested</li> <li>3. The proposal number included (if applicable)</li> <li>4. An approved vendor (Use the District's approved vendor list, making sure a bid vendor is used if applicable.)</li> <li>5. The appropriate code of the account to be charged</li> <li>6. Pricing / per unit, extended and in total</li> <li>7. Any applicable payment terms</li> <li>8. Discounts, if applicable</li> <li>9. Interlocal purchasing cooperative contract number, if applicable</li> <li>10. Shipping arrangements, if applicable</li> <li>11. Any other pertinent factors such as color selections, etc.</li> <li>12. Once all of the above are in place, the Requisition is approved and entered into the system to generate the PO and route for final approval. It is then printed and transmitted back to the campus and orders can be placed.</li> </ol> <p>Requisition forms are to be filled out completely via the District's financial accounting software program in order to initiate a purchase. Special attention should be noted with account coding; if there are not sufficient funds in the account the expenditure is to be coded to, request either a budget amendment or budget transfer. Expenditures that are not correctly coded will be returned to the department causing delays in the expenditure process. All purchase orders are mailed, faxed, or emailed to vendors by the campus or department office. According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.</p>

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	<p>Reimbursements for goods/services purchased personally will be reimbursed only if an approved purchase order is in place prior to the purchase of the goods and does not exceed the amount of the purchase order (please consider shipping costs). No changes, substitutions, or increases in funds may be made without approval from the Business Office.</p> <p>Section 44.052 Texas Education Code states that a superintendent that approves any expenditure of school funds in excess of the amount appropriated for that item(s) in the adopted budget commits a Class C misdemeanor offense. Consequently, close supervision and monitoring of the availability of budget dollars and of the approval process for requisition competitive procurement important elements of a district's purchasing process.</p>
Purchase Procedures	<p>Registration fees are only processed and paid by purchase order to the vendor or to the district credit card company. A copy of the approved travel form must accompany the requisition before any payments will be made. When completing the requisition/P.O. for registration, state the date of the event and the number/names of attendees.</p>
Purchase Procedures	<p>Per OMB-87, all subscriptions costs for business, professional and technical periodicals are purchased in the name of the organization, rather than the individual(s).</p>
Purchase Procedures	<p>In the event it is necessary to cancel a purchase order, notification must be provided in writing to advise the Accounts Payable department and liquidate the encumbrance.</p>
Purchase Procedures	<p>All open purchase orders are generated as blanket requisitions and closed prior to year-end. All receipts must be received 30 days prior to the budget end date of June 30th to process payment. Sales tax exemption forms should be provided to the vendor, as it is not reimbursed.</p>
Purchasing Laws	<p>The Texas Education Code (TEC) addresses the requirement to competitively bid purchases that exceed \$50,000, in the aggregate, over a 12-month period. Furthermore, Seminole ISD Board policy requires purchases greater than \$25,000 be approved by the Board. The TEC also addresses the requirement to solicit quotes for purchases, which</p>

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	<p>exceed \$10,000, in the aggregate, over a 12-month period. Since non-compliance may result in criminal penalties, these requirements will be strictly enforced.</p> <p>Anticipated 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 months, from proposal specification development to School Board approval.</p> <p>District policy recommends a minimum of three (3) quotes for all individual purchases exceeding \$10,000; the written (faxed) quotes should be attached to the purchase requisition.</p> <p>Each spring, solicitations for catalog/shelf discount proposals on Instructional Supplies, Maintenance &amp; Custodial Supplies, and Athletic Supplies are advertised for the following school year. Submitted proposals are presented to the School Board for approval. Upon approval by the School Board, purchases for items within these categories can be purchased only from approved vendors. Sole source vendors must present a sole source letter before purchases can be made from them. If at any time an expenditure category exceeds \$10,000 in cumulative spending, a competitive proposal must be advertised for.</p>
Purchasing Deadlines	<p>In an effort to maximize the use of budgeted funds during the current fiscal year and meet the needs of the intended beneficiaries, the purchasing deadline for supplies and equipment shall be April 15th or as determined by the Chief Financial Officer. Summer needs for staff development and summer school should be anticipated and ordered prior to the April 15th deadline. Purchasing documents for services and travel should be submitted by June 1st. At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.</p>
Receiving of Goods	<p>General Guidelines:</p> <p>A. Do not allow vendors to deliver goods to a campus, if the purchase order states otherwise. Direct them to the appropriate warehouse or department location.</p>

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	<p>B. Do not pick up items from the vendor and deliver to the warehouse.</p> <p>C. No changes may be made to orders without approval from the Business Office.</p> <p>D. All orders must be inspected within five (5) days. Claims for damages or incorrect orders need to be submitted promptly to the vendor. Contact your warehouse for assistance.</p> <p>E. Returning orders</p> <p>1) If items were delivered by the Warehouse, contact them within three (3) days for pickup.</p> <p>2) If items were delivered by a vendor, contact that vendor directly for pickup instructions.</p>
Rental of Facilities	<p>The Principal/Director and Superintendent's Office shall coordinate the rental of district facilities. A Rental Agreement is required for all rentals of facilities by outside organizations. All contracts shall include security deposits [unless waived], charges for facility usage, custodial services, or other related charges, if applicable.</p>
Returned Checks	<p>In the event that a check written to any Seminole ISD campus, club, or organization is returned unpaid by the bank, Seminole ISD or its depository will redeposit the check electronically. In the event that the depository is unsuccessful in collecting returned checks, the District will send those checks to the Gaines County Attorney's Office for collection.</p>
Sale of Personal Property ? Surplus	<p>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 or auction. Surplus sales shall be advertised in the local newspaper. Sealed bids will be solicited and the items will be sold to the highest bidder per item.</p> <p>Neither district supplies, nor equipment, shall be sold or conveyed other than via a surplus sale, unless authorized by the Superintendent.</p>
Sales Tax Exemption Form	<p>The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.</p> <p>Copies of the exemption form may be obtained from the Business Office. Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at</p>

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	the time of the purchase.
Travel	Travel Procedures and Guidelines
Travel	<p>The immediate administrative supervisor shall authorize all travel related to their respective campus/department. Requisition and travel reimbursement forms for travel related expenses must follow the same procedures as normal expenses and approved prior to travel. Out-of-state travel require Board approval.</p> <p>The Travel Expense Form should be used to document all travel activity. Mileage, meals, and lodging will be reimbursed at the approved rates. Each trip must be separately documented.</p>
Travel	<p>Travel claims will be processed in accordance with Seminole ISD policies and guidelines. However, supervisors have the discretion to limit travel reimbursements in order to meet budgetary restrictions. Rates are based on State guidelines and IRS regulations. These guidelines apply to out-of-state and in-state travel.</p> <p>A. State-approved mileage rate. (Note: Include documentation that shows estimated mileage, i.e., MapQuest, Google Maps etc.)</p> <p>B. Airfare: Coach</p> <p>C. Baggage: Accounts Payable will reimburse the traveler for the first checked bag if a fee was assessed during airline travel. Any additional bags will be at the traveler's expense and no reimbursement will be made</p> <p>D. Lodging - Actual expense not to exceed the specified rate for that city. Staff is encouraged not to exceed the \$85 per night rate.</p> <p>E. Meals-- the daily rate for meals is "not to exceed" the state approved rate. There is no proration among breakfast, lunch, or dinner, unless the departure or arrival day is not a full day away from the district.</p> <p>F. Reimbursement is based on actual costs of meals supported by original itemized receipts. Reimbursement will only be made with accompanying original receipts. A credit card charge slip is not considered an itemized receipt.</p> <p>G. District issued purchasing cards may be used for payment of meals while traveling.</p>

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	<p>H. Alcohol will not be reimbursed under any circumstances, and consumption is specifically prohibited during school hours as per Board policy DH(LOCAL).</p> <p>I. All miscellaneous/incidental expenses require a receipt.</p> <p>J. Tips and other gratuity may be reimbursed from operating funds only. Meal gratuity should not exceed 20 percent. Employees are expected to use discretion when tipping bellhops, parking attendants, housekeepers, deliveries etc.</p> <p>Federal program regulations limit payment of travel expenses to no more than the amount set forth in the State General Appropriations Act. Employees and supervisors must keep this in mind when it is necessary to incur travel expenses related to federal programs. Any travel expenses paid beyond the State limitations cannot be charged to the federal program, but must be paid instead from local funds.</p> <p>Travel reimbursement requests must be received within thirty days of the completion of the trip for reimbursement. Requests received after this date will be denied.</p>
Travel	<p>A. All air travel will be by coach/economy class only. Travelers are expected to accept flights that utilize the lowest fare route. Common sense is to be the guide in determining which fare/route makes most sense to the District economically. A connecting flight and/or alternate airports may be required to obtain the lowest fare. Flight times, layover times, and meeting times will be considered in arranging the most economical travel schedule. Travelers are to remain flexible and use a sensible window of time for departures and arrivals. Advanced planning expected in order to maximize fare discount requirements.</p> <p>B. Many airlines offer substantially reduced fares when a Saturday evening stay-over is booked. Approval for early arrivals and extended stays at the</p>

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	<p>expense of the District will be granted if the employee can demonstrate that the additional cost for lodging and meals is more than offset by reduced airfares.</p> <p>C. Flight selection based solely upon frequent flyer programs is prohibited.</p> <p>D. When travelers make unapproved modifications to travel arrangements that result in additional charges, those additional charges will be the responsibility of the traveler unless authorized by the supervisor and approved by the Business Office.</p> <p>E. The itinerary and appropriate receipts must be submitted along with the properly completed Expense Form.</p>
Travel	<p>A. It is recommended that staff use of ground transportation (a District owned bus/suburban, contracted bus carrier or a rental car) rather than air transport, where this mode of transportation is practical, available, and cost effective.</p> <p>B. The use of a rental car must be justified as an economic requirement and not as a matter of personal convenience. Autos may be rented when:</p> <ol style="list-style-type: none"> <li>1. Public or private transportation is not an alternative.</li> <li>2. Travel is out of state, therefore District provided transportation cannot be used.</li> <li>3. District provided transportation is not available.</li> <li>4. Lack of accommodation near a facility requires the use of an automobile.</li> </ol> <p>C. The District may have arrangements with several rental car companies. It is always best to ask for the best deal possible at the counter.</p> <p>D. As a general rule, an intermediate or smaller model will be rented whenever possible. When three or more are traveling together, a full size car is permissible.</p> <p>E. The District is insured for rental vehicles. Travelers are advised to</p>

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	<p>refuse insurance coverage offered by car rental companies since such coverage would be duplication and a non-reimbursable expense.</p> <p>F. Expenses in the operation of rental cars that are reimbursable include: gasoline; oil; toll charges and; reasonable parking charges.</p> <p>G. Expenses in the operation of rental cars that are NOT reimbursable include: refueling charges for not returning the rental car with a full tank of gas (unless sufficient reason for not refueling can be given); pre-paid fuel charges and; parking or traffic violation tickets the employee gets while on company business.</p> <p>H. Rental cars are for business use only and should not be used for personal use. District insurance does not cover a rental car used by an employee for personal use. The employee will be responsible for any additional insurance coverage and/or any damage to the vehicle.</p> <p>I. Personal vehicles used for business use require a detailed log with date, mileage, and business purpose of the trip. Currently the District reimburses the employee State approved mileage rate. This rate is subject to change. The District assumes no responsibility for personal autos used for company business. Personal vehicles should not be used for extended trips as the mileage charge and the time spent driving are not economical to the District.</p>
Travel	<p>Hotel expenditures for travel paid with grant funds within the State of Texas are limited to \$85.00 per night. Any purchases exceeding this amount must be paid using local funds or may become the responsibility of the employee.</p> <p>No tips or other gratuity may be charged to any grant fund. This requirement is regardless of the mechanism used for the purchases--purchasing card or reimbursement. No tips will be reimbursed for purchases made with grant funds. Any purchases made will need to be paid with local funds or become the personal responsibility of the employee.</p> <p>No sales tax will reimbursed for purchases made for grant funds. Any purchases made will become the personal responsibility of the</p>

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	<p>employee. The only exceptions will be sales taxes paid while traveling out-of-state and certain hotel taxes within the State of Texas since the District would not be exempt from these.</p> <p>Individuals involved in purchasing on behalf of the District, whether directly or through reimbursement, should make every effort to ensure that sales tax is not paid by taking a tax exempt form during purchases.</p>
Travel	<p>A. All hotel reservations must be made through hotels with negotiated rates, unless lodging is in conjunction with a conference.</p> <p>B. At check-in, the employee should ask if there are any special rates in effect. Hotel rates can change dramatically overnight. It does not hurt to ask for the hotel's best rate; in some cases they may be running a special or weekend rate that is better than the District rate.</p> <p>C. Standard room accommodation will be provided. Travelers will be asked to reimburse the District for any costs related to an upgrade in room accommodation.</p> <p>D. When booking, consider the distance to the business destination, airport, restaurants, etc., in choosing a hotel site.</p> <p>E. The District will guarantee hotel rooms on the District's purchase card. This means that the employee is responsible for notifying the hotel in the event of travel plan changes. Most hotels require cancellation notice by 4:00 PM on the day of scheduled arrival or earlier. An employee who has not notified the hotel of a cancellation may not expense the no-show charge for reimbursement or may be responsible to reimburse the District if charged to the District's purchase card.</p> <p>F. Tips and other gratuity may be reimbursed from local funds only. Meal gratuity should not exceed 20 percent. Employees are expected to use discretion when tipping bellhops,</p>

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	<p>parking attendants, housekeepers, deliveries etc.            G. Original hotel bills/folios must be provided for hotel reimbursement, when applicable.</p>
Travel	<p>-Travel claims will be processed in accordance with district policies and guidelines. However, supervisors have the discretion to limit travel reimbursements in order to meet budgetary restrictions.</p> <p>-Meals-- the daily rate for meals is "not to exceed" the state approved rate. There is no proration among breakfast, lunch, or dinner, unless the departure or arrival day is not a full day away from the district. District issued purchasing cards may be used for payment of meals while traveling.</p> <p>-Purchase Cards may be used for room service, but may not exceed the allowed rate (Individuals will be asked to reimburse for any excessive expenditures).</p> <p>-Movies and incidentals do not meet the IRS interpretation of travel expenditures and are not allowed at any time. Please review your bill and settle charges at the hotel's front desk with your own personal credit card for room service, movies, personal phone calls, etc. prior to check out.</p> <p>-In order to be in compliance with IRS guidelines, you must present a detailed restaurant receipt along with the charge slip when using your card for group meals. The names of the individuals in attendance and the purpose of the meal must also be documented. For example: "John Doe, Jane Doe, TASBO Conference". Requests for reimbursement which do not contain the detailed receipt will become the individual's personal responsibility.</p>
Travel	<p>For students participating in extracurricular activities traveling at least an hour away and/or missing a meal while attending an event, the school district may provide a meal allowance per meal according to the list of students as provided by the attending chaperone. Meals costs may be advanced to the chaperone. Sponsors shall have a list of all students and have the students fill in the amount received and sign on this line (each time a meal is purchased/funds advanced). Sponsors may opt to pay directly for the meal and obtain a receipt in lieu of giving the money</p>

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	<p>directly to the students. Any unused funds must be returned to the Business Office within 5 days of the event.</p> <p>For those students participating in an extracurricular activity requiring an overnight stay, the maximum standard hotel/meal allowance will be in effect. Students should be grouped according to gender and have no more than 4 students per room.</p>
Vendors	<p>Purchases from vendors that operate on a cash basis (do not accept purchase orders) shall be used in extenuating circumstances only. The district participates in several cooperative purchasing programs. A list of these programs is available from the Business Office. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.</p>
APPENDIX A	Seminole ISD Chart of Accounts