

**South Texas Educational Technologies,
Inc.**



**Business Procedures
Manual 2017 - 2018**

Administration

Alim U. Ansari – Superintendent

Angela Gonzalez – Senior Accountant

Dr. Lauren Arce – Dean of Instruction

Miguel Castillo – HMI Principal

Adan Sabedra – HMI Asst. Principal

Janis Montemayor – HMII Principal

Beth Garza – HMIII Principal

Central Office Staff

Angela Gonzalez
Senior Accountant

Amanda Najar
Accountant

Yolanda Espinoza
Assistant Business Manager

Tammy Garza
PEIMS/Purchasing Coordinator

Isis Montes
Employee Benefits Specialist

Norma Torres
Human Resource Coordinator

Jihad Colyer
Accounts Payable Clerk

Teresa Ramos
Administrative Assistant

Lizette Gonzalez
Receptionist

Belinda Gutierrez
Business Office Clerk

Tahir Mehmood
Facilities Manager

Dr. Lauren Arce
Dean of Instruction

Janie Gutierrez
ELA & Social Studies Coordinator

Roger Garcia
Math & Science Coordinator

To Be Filled-
Special Education
Coordinator/504/Diagnostician

Andrew H. Downing
CNP Organic Garden Farmer

Janie Del Toro
CNP Kitchen Manager

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General Information

Introduction

The Central Office Procedures Manual has been prepared to clarify district procedures for the purchasing of goods and services and to provide assistance in the proper handling and accounting of district funds. The procedures and guidelines outlined in this manual provide both administrative and accounting internal controls to safeguard district assets and ensure reliability of the financial records. It is a compilation of state and federal laws as well as local board policies and procedures.

The policies and procedures outlined in this manual apply to the expenditures of all local and state funds, state grants, and federal funds and grants. Please refer to The Federal Grant Policies and Procedures for specific state and federal grants to determine allowable use of funds and other reporting requirements.

Each section of this manual includes adopted board policies, district guidelines, and instructions. Please refer to the Horizon Montessori Public Schools website for downloadable forms: <http://www.hmps.net/apps/departments/>

Upon receiving and reading the Business Office Procedures Manual, please sign and return the attached acknowledgment form to Angela Gonzalez, Senior Accountant. The form should be signed by the campus/department secretary/purchasing clerk in charge of purchasing and the campus/department administrator who will be authorizing purchases. We also recommend that these procedures be reviewed with any other teachers/staff members who will be initiating purchases. All personnel with financial duties are responsible for the contents of this manual. We recommend printing one copy for reference; the manual will be posted on the HMPS website under "Accounting & Finance".

This manual will be continually updated and improved with more detailed guidelines and up-to-date information. While no manual can address every situation that may arise, this manual does provide general information to assist district personnel with routine financial transactions.

If you have any questions or would like to schedule a training session for your staff on any Central Office function, please feel free to contact Central Office at 956-969-3092.

Acknowledgment Form

2017 - 2018

I have received and reviewed the Central Office Procedures Manual for the 2017-2018 school year. I agree to follow all district policies and procedures, local board policies, state laws, and federal laws for all financial transactions.

Campus/Department

Name

Date

Please email completed form to Angela Gonzalez, Senior Accountant, at agonzalez@hmeps.net

Payroll Introduction

The Payroll Department ensures that employees are paid correctly and on a timely manner. STET, Inc. processes and procedures are in accordance with Board Policy and Procedures. We are guided by the Financial Accountability System Resource Guide (FASRG) in all processes.

For information on Payroll or Insurance Services contact the following:

Payroll Staff

Yolanda Espinoza
Isis Montes

Assistant Business Manager
Employee Benefits Specialist

yespinoza@horizonmontessori.net
imontes@hmps.net

Applicable Board Policy

CFEA (LOCAL) PAYROLL PROCEDURES – SALARY DEDUCTIONS AND REDUCTIONS

CRD (LEGAL) INSURANCE AND ANNUITIES MANagements –HEALTH AND LIFE INSURANCE

CRE (LEGAL) INSURANCE AND ANNUITIES MANAGEMENT - WORKERS COMPENSATION

DEA (LOCAL) COMPENSATION AND BENEFITS – WAGE AND HOUR LAWS

DEC (LOCAL) COMPENSATION AND BENEFITS LEAVES AND ABSENCES

The above policies are not all inclusive; others may apply to payroll services.

Payroll - General

Proper payroll procedures are based on calendar days worked. STET, Inc. utilizes a Time Clock system for recording hours worked for non-exempt employees. Payroll is based on attendance.

Employees are paid based on their own employment type and category. Salaries are calculated based on District's yearly approved Compensation Schedule.

All payrolls should be generated through Central office. Payroll records are kept by the Payroll office. They should reflect an accurate history of the compensation paid.

Hours of Work

The District has adopted an eight-hour workday and a five-day workweek of 40 hours/week. The workweek is from Monday to Sunday.

Paydays

Professionals are paid monthly on the 28th of each month. Para-professionals and hourly employees are paid twice a month.

Unauthorized Work

The Administrator is responsible for ensuring that classified employees adhere to their assigned work schedule and do not work excess hours without authorization.

Classification of Positions

The Superintendent or designee shall determine the classification of position "exempt" or "non-exempt"; reference Board Policy **DEA (LOCAL) - COMPENSATION AND BENEFITS – WAGE AND HOUR LAWS**.

- **Non Exempt Employees**

The District's **DEA (LOCAL)** Board Policy states, "Non-exempt employees may be compensated on an hourly basis or on a salary basis. Employees who are paid on an hourly basis shall be compensated for all hours worked. Employees who are paid on a salary basis are paid for a 40-hour workweek and do not earn additional pay unless the employee works more than 40 hours."

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime/comp-time shall be pre-approved by Central Office. Board Policy **DEA (LOCAL) – COMPENSATION AND BENEFITS WAGE AND HOUR LAWS** states, "A Non-exempt employee shall have the approval of his or her supervisor before working overtime. An employee who works

STET, Inc.

overtime without prior approval is subject to discipline but shall be compensated in accordance with the FLSA.”

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

- **Exempt employees**

Every exempt employee must comply with their annual contract regarding days and hours worked. Exempt employees are exempt from overtime pay as per; **DEA (LOCAL) -COMPENSATION AND BENEFITS – WAGE AND HOUR LAWS.**

The District relies and complies with the Fair Labor Standards Act for compensation. Exempt employees may earn Comp.Time for working non-scheduled work days.

Payroll Calendar

A calendar of monthly pay dates is approved by the Board of Trustees. STET, Inc. has two payroll periods bi-weekly and a monthly. The District pays all salaried employees over 12 months, regardless of the number of months employed during the school year. A salaried employee shall receive his or her salary in equal monthly payments, beginning with the first pay period of the school year.

Payroll Deductions

The District makes periodic deductions from employees’ salaries or wages in accordance to state law. Also the District may reduce salary upon agreement executed between the District and its employees through salary deductions.

- **Taxes**

STET, Inc. must comply with the Federal Tax System and must deduct income, Social Security tax and Medicare tax accordingly. A W-2 Form must be prepared by District each year for employees, showing the employee's total gross earnings, Social Security earnings, Medicare earnings, and federal and state taxes withheld for its employees. W2s are included with January pay checks. Requests for duplicates should be directed to the Payroll Department.

- **Tax Withholding**

Federal tax withholding will follow the W4 filed with the Payroll office. A new W4 must be filed before an employee’s tax status will be changed.

- **Teacher Retirement System**

STET, Inc. is under the Teacher Retirement System of Texas and must comply with applicable laws and rules under the Gov't Code Title 8; 34 TAC Chapter 25. A deduction for the required contribution to TRS will be deducted.

TRS is now requiring for school districts to report number of days worked per month per employee. This will be used to determine if a certain employee has worked the required 90 days per year to earn one year's service credit. If an employee is out due to injury, maternity, or other reason and is not paid, the day that is not paid will be reduced from the number of days worked for that particular month.

- **Annuities/Section 403(b)**

Reference Board Policy **CRG (LEGAL)** as it states that the "District may enter into an agreement with an employee to reduce the employee's salary for the purposes of making direct contributions to or purchases of an annuity or investment product that meets the requirements of Internal Revenue Code Section 403(b) and otherwise satisfies the definition of "qualified investment product." The District may enter into a salary reduction agreement only if the qualified investment product is an eligible qualified investment and is registered with the Teacher Retirement System (TRS) under V.A.T.S. Article 6228-5, Section 8A. Art. 6228a-5, Sec. 4(7), 5(a), V.A.T.S."

- **Other Deductions**

The District must comply with other deductions mandated. Contact the Payroll Department for more information regarding individual deductions that may apply to you. Reference **CFA (LEGAL) Payroll Procedures Salary Deductions and Reductions**: For a complete list of TAX DEDUCTIONS that might apply to you; such as deductions for student loan, chapter 13, divorce, etc.

Meal Periods for Non-exempt Employees

- **Meals**

Bona fide meal periods are not work time. An employee who does not have a duty-free lunch will be compensated for time worked. In order to qualify as duty-free, a meal must be twenty minutes or longer. The employee must be entirely free from work responsibilities such as answering the phone, making copies or performing any work.

Overtime Defined

Overtime should have prior Administrative approval through Central Office. Unauthorized overtime will result in disciplinary action; reference Board Policy **DEA (LOCAL) – COMPENSATION AND BENEFITS WAGE AND HOUR LAWS**.

Overtime includes any hours worked in excess of forty (40) hours in the same workweek. All overtime must be reflected on the employee's time sheet/timecard.

The payroll department will not process payment for overtime hours without Central Office pre-approval.

For exempt employees, Comp. Time is given in lieu of overtime for non-scheduled work days.

Compensatory Time

The District's option; nonexempt and exempt employees may receive compensatory time off, rather than overtime pay, for overtime work. Compensatory time must have prior approval.

Compensatory time may be used at either the employee's or the District's option. An employee may use compensatory time in accordance with the District's leave policies and if such use does not unduly disrupt the operations of the District. Reference Board Policy **DEA (LOCAL) - COMPENSATION AND BENEFITS – WAGE AND HOUR LAWS** for complete disclosure.

Pay Increases

The Superintendent shall recommend to the Board an amount for employee pay increases as part of the annual budget. Compensation plans may include wage and salary structures, stipends, benefits and incentives. Compensation Plans are prepared by the Payroll Department. Compensation plans are presented to the Board for approval of annual increases. Annual increases should be budgeted accordingly.

Time Clock System

Time Clock reports are required for non-exempt employees and must be turned in on a timely manner in order to be paid on schedule.

For monthly payroll employees, time-sheet deadline will be the 19th of the month. If paperwork is not in the payroll office by the 19th of the month it will not be processed. The employees will have to get compensation on the next payroll cycle.

A designee at each campus/location should review time-sheets and absences prior to getting approval to forwarding to the Payroll Department.

Documentation such as time-sheets and absence forms must be submitted to the Payroll Department on a timely manner. If late, the Payroll Department has the right to process payment in the next pay period.

STET, Inc. requires that the authorized administrator or supervisor at each campus approve payroll. All time sheets must be signed in order to be processed.

Prior Approval Form

For known absences such as personal leave, jury duty, travel, etc., employee must have Prior Authorization. An Absence Form must be submitted for approval to the Administrator. After the absence has taken effect. For unforeseen absences, an absence form should be submitted the day the employee comes back to work. Forms must be turned in to the Payroll office along with the time sheet for proper processing.

Paycheck Distribution

Payroll checks are distributed by Central Office personnel on the day of scheduled payday.

All payroll checks should be delivered to the employee regardless of whether it's direct deposit or an actual check. Payroll checks should not be kept for several months just because they are direct deposit. Call the employee in to pick it up or make it mandatory to come by the office to pick it up on payday.

Direct Deposit

Employees who wish to use direct deposit must complete the District Direct Deposit form. Upon receipt of the completed authorization form the District will put the payroll check through a "pre-note" process. During the first month, employees will continue to receive their regular paycheck.

An exit report should be submitted for an employee exiting employment with STET, Inc. This form should indicate date of exit and date of final paycheck which is not direct deposit. A forwarding address or direction to handle that last paycheck should be on file.

If the Payroll Department is not notified that an account is closed prior to forwarding funds, the employee will be issued a check after the funds are returned by the financial institution.

Payroll stubs are available through the Employee Access Portal on the district website at <https://txeis01.txeis.net/EmployeeAccess/app/login> distid=108802 .

Form W-4

All employees are required to prepare and submit Form W-4 when hired. A new W-4 is required whenever the employee has a change in status. When requesting a name change, the employee must submit a copy of a new Social Security Card with the new name. The filing of a false W-4 may be seen as tax evasion. [U.S. v. Williams (5th Cir, 1991) No. 90-5569]

Verification of Check Run

STET, Inc. verifies all check runs as part of a payment process to employees. This serves as a control for accuracy of payment.

Local Days

Five local days are reflected on your paycheck in September. Employees earn .5 day per month from September – August following Policy DEC (Local). These days incur a fee for use as they are given to the employees at the beginning of each school year. The following fee is associated with the use of a local day.

Professionals	Para-Professionals
Half-Day \$20.00	Half-Day \$10.00
Full Day \$40.00	Full Day \$20.00

Local days do not qualify to be rolled over to the next school year if they are not used. These days are lost at the end of each school year if the employee has not decided to use them.

State Days

Five state days are reflected on your paycheck in September. Employees are able to use their state days without incurring a fee for use. The employees state days may roll over to the next year if not used each school year.

Human Resources

Resignations/Retirement

All employees resigning or retiring must address their letters to the Superintendent. The campus secretary will notify Human Resources of any resignations or retirements.

Personnel File

Employees will call Human Resources for any questions regarding their personnel file, change of legal name, address, or phone number, stipend agreements, job descriptions, job evaluations, Employee Assurance Letters, Master’s Degree Incentive Program. National Board Certified Teacher, New Scholar Academy Mentors, and Teacher Service Records.

Worker’s Compensation

Employees must notify their immediate supervisor or campus secretary as soon as injury occurs. Campus secretary or supervisor will notify Human Resources and the Employee Benefit Specialist of the work-related injury. Employees must see the school nurse to fill out paperwork, if nurse is not available, then the campus secretary or supervisor will fill out paperwork. In case of an emergency, employee shall seek treatment immediately from a hospital Emergency Room and paperwork will be sent to Human Resources for the claim to be filed.

Family Medical Leave Act (FMLA)

Employees will call or email Human Resources when requesting FMLA. Campus secretaries and supervisors will notify Human Resources when employee starts being absent or knows of upcoming surgery. Employees are required to submit two forms: Employee Request for Leave and Certification of Healthcare Provider

FMLA request may be denied if Certification of Healthcare Provider form is not received within 15 days. All available paid leave will run concurrent when employee is on FMLA leave. A response will be mailed to employee with a copy to superintendent, immediate supervisor, and appropriate personnel.

Medical Certification

An employee shall submit medical certification of the need for leave if:

1. The employee is absent more than five consecutive workdays because of personal illness or illness in the immediate family;
2. The District requires medical certification due to a questionable pattern of absences or when deemed necessary by the supervisor or Superintendent;
3. The employee requests FMLA leave for the employee's serious health condition or that of a spouse, parent, or child; or
4. The employee requests FMLA leave for military caregiver purposes.
5. In each case, medical certification shall be made by a health-care provider as defined by the FMLA. **Reference DECA(LEGAL)**

Note: For District contribution to employee insurance during leave, **Reference CRD(LOCAL)**.

Accounts Payable Objective

The Accounts Payable department mission is to pay all invoices promptly in an accurate and efficient manner.

Accounts Payable Staff

The primary responsibility is to pay all invoices in a timely and accurate manner. The Accounts Payable Clerk manages all district vendors. All documentation received by accounts payable, i.e. purchase order accounts receivable copy, paying copy, invoices, and statements, must be stamped "Received" and dated. After reviewing the documents, the clerk shall identify which orders are complete and ready to be paid and the ones that will be processed in the future. When payment is made, the AP clerk should stamp all documents Paid.

The files are to be maintained in order and filed. Prior year invoices should be filed in the filing room by "alphabet letter". Each purchase order filed consists of:

1. Accounts Payable Copy
2. Original Invoice
3. Copy of Requisition
4. Copy of Quote
5. Packing Slip, when applicable
6. Travel Only – Copies of approval forms with authorized signatures

It is the responsibility of the AP clerk to obtain the invoices from the vendors and the approval for payment from the Purchasing Coordinator so that a check can be generated.

All invoices received are to be screened for accuracy and should reflect the exact merchandise that was described in the purchase order. If the invoice includes state taxes, they shall not be paid; the AP clerk will call or e-mail the vendor notifying them of the tax exemption status of the District and request an adjustment on the invoices. All communications with the vendors shall be noted on the purchase order along with the vendor's name, the contact person, the time and date and any topic of discussion. In case that the invoice totals more than the purchase order amount, a 10% of the PO amount will be approved for freight charges.

The AP clerk is also responsible for paying all utility bills (Water, electricity, gas, internet, and telephone).

Purchasing

The Purchasing Department of the STET, Inc. is a part of Central Office and is responsible for the organization and administration of the purchasing/procurement functions for the District in accordance with the authority delegated by the Superintendent and Board of Trustees. For detailed purchasing procedures and policies, please see 2017-18 Purchasing Manual. The following is an overview of the Purchasing Department and requirements.

The primary function of the District's Purchasing Department is to meet the products and service needs of the District by:

1. Obtaining the best product at the lowest cost to the taxpayer while complying with all federal, state and local laws as well as District policies and guidelines.
2. Achieving a reliable and timely delivery for the requesting school or department.
3. Promoting competition among bidders.
4. Insuring an equal opportunity for all vendors to secure District business.
5. Educating and informing all vendors about District rules, regulations, and methodology that for the basis for bid awards.

As a support department of the District charged with the acquisition of goods and services requested by instructional and administrative departments, the Purchasing Department will function in a manner consistent with applicable laws, School Board policies, the Uniform Commercial Code and other sound business practices.

Central Office, Purchasing Department, along with other departments share the responsibility of expending District funds in such a manner that will meet all requirements of the State, Federal, and District procurement regulations and safeguard the public trust.

Effective purchasing is a cooperative venture between the Purchasing Department, the schools and other departments within the District. The purpose of this manual is to provide guidelines and procedures for the Purchasing Department staff and others involved in the procurement process throughout the District.

Situations will undoubtedly arise which are not fully covered by these procedures. The Purchasing Department staff is available to discuss and/or assist in any special situations or needs that are in the best interest of the students and staff of STET, Inc.

The purchasing procedures contained in the document are intended to comply with all applicable laws, policies, and procedures. In the event of conflict, the appropriate law or policy shall prevail.

General Standards & Ethics

Ethics relating to conflicts of interest, financial interests in firms conducting business with the district, kickbacks, gratuities and improper use of a position or confidential information are clearly communicated throughout the District.

Additionally, District personnel shall be aware that under the School Law, Chapter 44.031, as well as other state or federal statutes regarding the expenditure of public funds, there are penalties for violations of purchasing processes which can include criminal prosecution and loss of employment opportunities.

There are certain common standards of ethics which govern the conduct of employees involved in the purchasing function. The fundamental standards for the STET, Inc. purchasing processes are as follows:

1. It is a breach of ethics to attempt to realize personal gain through public employment with a district by any conduct inconsistent with the proper discharge of the employee's duties.
2. It is a breach of ethics to attempt to influence any public employee of a district to breach the standards of ethical conduct set forth in this code.
3. It is a breach of ethics for any employee of a district to participate directly or indirectly in a procurement when the employee knows:

- a. The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement.
- b. A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or
- c. Any other personal business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

Integrity

Fairness and impartiality in all phases of the process are an essential part of any transaction in public purchasing. Dealings with vendors and peers must be open, honest, and objective.

Like all service functions, the Purchasing Department's objective is to provide quality service for the District's schools and departments.

Purchasing Authority

STET, Inc. Board Policy Manual lists the following under **CH (LEGAL)** and **CH (LOCAL)**:

The Board may adopt rules and procedures for the acquisition of goods and services. **Education Code 44.031(d)**.

The Board may delegate its authority regarding an action authorized or required to be taken by the District by Education Code Chapter 44, Subchapter B to a designated person, representative, or committee.

The Board may not delegate the authority to act regarding an action authorized or required to be taken by the Board by Education Code Chapter 44, Subchapter B.

Authorized District employees in charge of a department or school budget may purchase items included in their approved budget, in accordance with administrative procedures.

The Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with adopted Board policy and current administrative procedures.

The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control; persons making unauthorized purchases shall assume full responsibility for all such debts.

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

Accordingly, the District has established the STET, Inc. Purchasing Department under the direction of the Superintendent to assist the Board in the procurement function, and to assure such function is within compliance of all applicable statutes, Board policies, and Administrative Regulations.

Authorized Purchases

For a purchase to be considered an authorized purchase of the District it must have been made in accordance with the procedures outlined in this manual. The following is required prior to committing the District for any expenditure:

1. A properly completed Purchase Order
 - a. All requisitions must be accompanied by a quote's) and supporting documentation for the purchase.
 - b. Prior approval form for travel with principal's and superintendent's signature.
 - c. If the requisition involves a new vendor, W-9 and New Vendor Form must be completed and sent to Accounts Payable to be entered into the district's system.
 - d. If requisition is pertaining to reimbursements, receipts and supporting documents must be attached.

The district does not reimburse sales tax or gratuities.

2. Emergencies must have approval of the responsible District Administrator and Campus Administrator, along with a memo explaining the emergency accompanied with the request for the next business day. Emergencies must be communicated to Central office immediately.
3. Employees should not purchase materials with their own money with the intention of being reimbursed by the district. Instead, purchasing procedures outlined in this section should be followed.

Unauthorized Purchased

An unauthorized purchase is a purchase done without an approved purchase order. The district is not liable for the payment of the unauthorized purchase. The Unauthorized Purchase form must be completed and signed by the Superintendent for the purchase order process to start. If the Unauthorized purchase is not approved, the campus principal will be liable for the payment.

Commitment of Funds

The signature of the Purchasing Coordinator or a designee on an official purchase order is the only legal binding commitment to purchase. No employee has the authority to enter into purchase contracts or in any way obligate STET, Inc. for procurement debt.

Purchasing Approval

A purchase for goods and services cannot be made using District funds without prior approval from the Purchasing Coordinator in the form of an approved Purchase Order. The Board delegates to the Superintendent or designee the authority to determine the method of purchasing, in accordance with **CH (Legal) Policy**. The Designee must approve any exceptions to this policy prior to committing any District funds. Prior to the approval from Purchasing Coordinator, District staff must adhere to the following guidelines:

- Purchase requisitions shall not be prepared and entered online unless the purchase is necessary to the instructional program or the operation of the District.
- The release of an online requisition by the approving authority verifies the necessity of the purchase.
- The user department/campus is responsible for checking the accuracy and completeness of the information on the purchase requisition entered in the online purchasing system and ensuring that the request is in compliance with established purchasing policies and procedures.
- Each on-line requisition must be approved online by the person who has final approval authority for the funds associated with the purchase. This authority cannot be delegated.
- Guidelines for the use of activity funds for purchases of goods and services are available in the Activity Funds section of this manual.
- The purchasing department will review the purchase requisition and the Purchasing Coordinator will provide final approval after verifying compliance with the District's purchasing guidelines.

Approving Authorities

The Purchasing Coordinator is delegated the authority to act as an agent for STET, Inc. in carrying out the purchasing activities of the district:

Each principal, administrator, or coordinator act as purchasing agents for all expenditures made from his/her campus/department funds.

Purchasing Staff

The purchasing department is responsible for the procurement process and that they are in accordance with the district, state, and federal guidelines. The staff provides information and specifications when needed. They also prepare formal and informal bid packages, bid tabulations and awarding contracts as related to the procurement process.

They also assist in solving issues regarding shipment problems, payment problems, and return of goods.

Once the procurement process begins, purchasing staff should handle all contact or correspondence with vendors. It is important for departments to keep the purchasing department well informed of changes or events that may affect a purchase and/or payment.

The following are the areas of responsibility for each staff position.

Purchasing Coordinator

The Purchasing Coordinator is responsible for major procurement negotiations of all major contracts, responsible for the overall procurement process of the district, and departmental operations.

Business Office Clerk / Receptionist

The Business Office Clerk is responsible for assisting in the review and organization of requisitions and the distribution of all purchase orders. The clerk is also responsible for, but not limited to, secretarial duties and handling communications between departments. The clerk is also responsible for implementing the district's procurement procedures, maintaining adequate supplier information, maintaining procurement records and providing assistance to district staff in this area.

Campus Secretary

The campus secretary will be the point of contact for his/her school regarding the purchase of materials and supplies that come into the school. Their daily work will consist of reviewing and editing purchase request orders from campus staff and entering requests into the financial system.

Responsibilities

- Process purchase requisition orders and follow up on the purchase order.
 1. Verify account codes
 2. Verify product description, part number, and obtain price quote from vendor
 3. Follow up on Principal approval
- Match packing slips to appropriate purchase orders
- Maintain accurate records and reports on all orders
- Follow up on order status
 1. Communicate with vendor any issues with order.
 2. Keep staff informed on order and any issues that arise.
 3. Notify Central Office on any issues with vendors that cannot be resolved by the campus.

Contracts and Agreements

Only the Board President, Superintendent, or their designees may sign contracts or agreements requiring payment from any STET, Inc. funds. Contracts or agreements not signed by the approved authorities will not bind the District financially and will be the personal responsibility of the individual who did sign the agreement or contract. The budget authority granted to a Principal, Administrator, or Coordinator in no way authorizes them to execute contracts or make purchases in the name of the District. All contracts and/or agreements must have a purchase order in place before any goods or services are rendered. All contracts are monitored and maintained by district personnel and authorizers to verify the terms are being carried out in accordance with the approved contract as per CFR200.318B.

Purchasing Process

The purchasing process begins when the department/campus determines a need for goods or services and ends when that need is met. The purchasing department provides support to the schools and departments by monitoring or handling purchases in order to ensure compliance with all applicable statutory and legal requirements, STET, Inc. Board Policy, best practices, and adherence to the ethical standards advocated by the Texas Education Agency and Texas Charter Schools Association.

The following criteria are used by STET, Inc. to evaluate the overall “best value” when awarding a bid:

1. The purchase price;
2. The reputation of the vendor and of the vendor’s goods or services;
3. The quality of the vendor’s goods or services;
4. The extent to which the goods or services meet the district’s needs;
5. The vendor’s past relationship with the district;
6. The impact on the ability of the district to comply with the laws and rules relating to historically under-utilized businesses;
7. The total long-term cost to the district to acquire the vendor’s goods and services; and
8. Any other relevant factor specifically listed in this bid.

This criterion is required under the Texas Education Code §44.031.

Schools are encouraged to utilize planning activities for anticipated needs. Lead times vary for different purchasing methods so the administrator should consult with the Purchasing department to determine the proper purchasing method. Items requiring Board action must be formally placed on the agenda. Principals are responsible for the funds under their control. Requests for additional funding or transfers from one budget category to another must be directed to the Senior Accountant and Accountant.

Procurement Levels

Schools and departments are encouraged to use vendors currently under contract with the District or co-op agencies for all procurements. If the District does not have a current contract for the commodity or service needed, the following procedures apply.

- Purchases are to be made in the most expeditious manner possible in order to meet the needs of the schools and departments. Although encouraged to utilize vendors within the system, new vendors may be entered as needed.

- Purchases greater than \$1,000.00 require three written quotes. Any one item over \$500 will require three written quotes. The requisition will not be processed until written documentation of the quotes is provided. The price quotation form must be accompanied with the quotes. Again, the Purchasing Department maintains lists of vendors who have expressed interest in doing business with the District. All are recommended to seek assistance from the Purchasing Department in obtaining information on potential vendors.

- Any Federal purchase will follow the EDGAR manual for the District. All purchases of \$1,000.00 or more require three written quotes. Any one item over \$500 will require three written quotes. The Purchase Order Compliance Form must have all areas completed and turned in with the requisition for each purchase made with Federal Funds.

- For all purchases over \$5,000, board approval is required. The Purchasing Department should be contacted so that Best Value practices can be followed in the procurement process. The Purchasing Department can provide lists of potential vendors and identify any potential problems or pitfalls that might occur with the procurement.

STET, Inc.

Failure to follow these guidelines could result in a delay in processing your request. For assistance in this process, or obtaining quotes, please contact the Purchasing Department.

Produce and Fuel

There is an exception for produce and fuel that allows the District to use any method listed above or those in School Code, 44.034 for these purchases.

Cooperative Purchase Programs

All items and services available through the Board approved cooperative have satisfied all procurement regulations for competitive procurement. These items or services do not require further bidding before being procured

Cooperatives award best-value contracts based on quality, proven performance, customer satisfaction, and most importantly pricing.

STET, Inc. currently belongs to the following co-ops:

- Texas Association of School Boards – Buy Board
<https://www.buyboard.com>
Phone: 800-695-2919
- Region 1, Purchasing CO-OP, Child Nutrition and Library Services
<http://www.esc1.net/>
Phone: 956-984-6178
- Region 13 & 20, Purchasing Association of Cooperative Entities – PACE
<http://www.pacecoop.org/>
Phone: 210-370-5204
- U.S. Communities, Government Purchasing Alliance
www.uscommunities.org
Phone: 866-472-7467

Purchases under these contracts may expedite portions of the procurement process for District departments and campuses.

Professional Services

An additional exception applies to professional services as defined under Government Code, Section 2254.003. These services include, but are not limited to, professionals such as attorneys, architects, fiscal agents, or licensed medical professionals. Contracts for professional services are not procured through competitive bids. Rather such services are chosen through a process of selection involving the review of professional qualifications.

Sole Source Exception

As allowed under School Code, 44.031, the District is allowed to purchase items available from a single source without complying with the competitive procurement provisions.

Sole source items are defined as follows:

1. An item for which competition is precluded because of the existence of a patent, copyright, secret process, or monopoly;
2. A film, manuscript, or book;
3. A utility service, including electricity, gas, water (if available through a single source) or;
4. Captive replacement part of component for equipment.

These exceptions do not apply to main-frame data-processing equipment and peripheral attachments with a single-item purchase price of \$500 or more. All technology items require three written quotes.

Vendors claiming sole source status will be asked to provide written, signed, and notarized documentation stating the reason for sole source status. Departments or schools may be requested to document the reason why the particular product is required. A statement from the campus must be attached to the requisition, that indicates a sufficient number of vendors have been contacted to determine that only one practical source of supply exists or provides the reasons only one source exists.

Invoice Dates

Invoices shall not reflect a billing date earlier than the date printed on the purchase order.

Written Specifications

It is important for the requesting department to write specifications that correctly fulfill their needs. Specifications are the basis by which vendors prepare their bids. Specifications should be functional describing performance and design. Care should be taken not to intentionally or needlessly specify features or functions that may mislead a vendor or limit the purchase to one vendor. Departments and schools are urged to contact the Purchasing Department if assistance is needed.

Bids and Awards

The purpose of bidding is to purchase goods and services through fair competition. Awards are made to the bidder whose bid complies with specifications, terms, conditions, and any other requirement stipulated in the bid and is the best value to the District.

Separate, Sequential, or Component Purchases

When preparing requisitions, the requesting department must be aware that the employee shall not intentionally or knowingly make or authorize separate, sequential or component purchases to avoid the competitive bidding requirements.

- Component purchases means purchases of the component parts on an item which in normal purchasing practices would be made in to one purchase.
- Separate purchases means purchases made separately of items that in normal purchasing practices would be made in to one purchase.
- Sequential purchases means purchases over a period of time that in normal purchasing practices would be made in to one purchase.

Violation of this provision is a Class B or C misdemeanor. Conviction may result in confinement in a penitentiary, removal from office or dismissal from employment. **Texas Education Code- Subchapter B. - Sec. 44.032**

Pre-Paid Purchases

No pre-payment for equipment or services will be allowed.

Generally, payment to a vendor is made when goods have been received or services performed. Advance payments are usually not allowed except for certain purchases with extenuating circumstances. In either case, written approval must be obtained, from the Purchasing Coordinator before the District is obligated in any way.

Computers-Hardware and Software Purchases

Requests for computers and related equipment, such as software and maintenance must be coordinated and recommended by the Campus Technician regardless of funds used. Once their needs are identified, a requisition shall be prepared and submitted for approval upon all supporting documentation being gathered. All technology items require three written quotes.

New Vendors

A W-9, New Vendor Form, and a Conflict of Interest forms (CIQ) are required to be filled out by each vendor and submitted to the Accounts Payable Department for setup.

Cancellation of a Purchase Order

In the event it is necessary to cancel a Purchase Order, the school or department must advise the Purchasing Department. The Purchasing Department will close the purchase order and liquidate the funds encumbered. The school or department placing the order must also notify the vendor of the cancellation of the purchase order.

Open Purchase Orders – When Approved

NOTE: Do not use open purchase orders when you know the quantity and unit price per item to be purchased or one time purchases.

An open purchase order is issued to an approved vendor authorizing purchases from that vendor over a specified period of time. Open purchase orders are valuable, because they allow the purchase of items quickly. Both paperwork and related processing costs usually are reduced by open purchase orders. However, open purchase orders must follow certain criteria: approved vendors, limitation on the maximum amount for purchases, a specific time frame for purchases covered by the open purchase order (usually one month), identification of authorized purchasers, and approval by the Purchasing Coordinator.

Open purchase orders are issued so that supplies, materials, or services are available "as needed" by end users. For example, open purchase orders may be requested on a regular basis by the Child Nutrition Program for perishable items. These purchase orders eliminate numerous individual purchase orders for small dollar-value items.

Open purchase orders are limited to the following departments:

- Child Nutrition Program
- Maintenance/Custodial

However, campuses may enter an open purchase order for lease payments, such as copiers, and the like.

Certain controls shall be in place for the use of open purchase orders:

- The number of vendors to whom open purchase orders are issued is limited.
- Those who can make purchases under open purchase orders shall be clearly designated.
- Dollar limits shall be carefully observed.

Copiers

When entering a requisition, in the description area, always enter the brand and model number of the equipment, serial number of equipment, location of equipment and number of months in lease.

An open requisition should be for the number of months remaining in the fiscal year ending August 31. The district fiscal year operates from September 1 to August 31.

Credit Cards

The district allows the use of vendor purchasing cards for approved expenditures. Cards are not issued to individuals – eligible employees (Maintenance/Central Office) may check out cards from Central Office designee with an approved purchase order. We currently have vendor credit cards for the following vendors:

- Lowes
- Valero

1. An approved purchase order MUST accompany the credit card to make purchases.

2. It is important that requisitions submitted for approval be itemized as much as possible. Please include all items that your department intends to purchase with that credit card on the purchase order.
3. After the purchase is made, the employee must return the card to designee, purchase order and receipt are returned
4. All credit cards must be returned to the campus office within 48 hours of checkout. This does not include Sam's because employees who are issued membership retain their Sam's membership card.
5. Vendor credit cards shall NOT be passed around on your campus to be used by multiple people. The person that signed the card out is responsible for that credit card until it has been returned.

Sales Tax Exemption

Provisions under Article 21.023 of the Federal Statues provide tax exemption to the school district. Exempt organizations are entitled to an exemption only on items purchased and used directly and exclusively in pursuit of the exempt purpose. For school districts, items purchased must relate to the educational process. Sales Tax Exemption Certificates and forms are to be used for district related purchases only. The tax exemption does not apply to individuals or outside entities (i.e. employees, parent or booster organizations).

Gift Cards

STET, Inc. does not permit the use or purchase of gift cards with local, state, or federal funds, unless specifically authorized by a grant program.

Purchase of gift cards for students is allowable out of student activity funds when approved by the Assistant Superintendent for Finance.

Insurance Requirements

State law requires that any contractor entering a building or construction contract must certify in writing the vendor he provides worker's compensation insurance coverage for each employee of the contractor employed on the public project. This extends to any subcontractors. All certificates must be on file at the District before work commences.

The District has chosen to extend this requirement to any contractor of the District. Additionally, general liability and automobile coverage is required for any contractor performing services on District property. Insurance certificates must list STET, Inc. as an additional insured and should be on file at the District before work commences.

Failure to produce proof of satisfactory insurance coverage will be a consideration for non-award or contract termination.

Travel

Reimbursements for travel related expenditures will only be made for expenditures related to conferences, workshops, meetings, etc. as outlined in board policy DEE (Local) and BBG (Local).

Only necessary and actual expenses of travel by employees and board members of the District will be paid by the District. All requests for travel reimbursement for district business are expected to be reasonable and take into consideration limited District resources.

All travel must be at the lowest available commercial rates: GSA rates will apply to out of state travel and for hotel accommodations (for local or out of state).

The District reimburses on actual incidentals such as taxi fare, parking fees, and extra luggage. The District will not pay the incidental without a receipt.

Travel Allowances

Travel allowances for in-state and out-of-state travel, in which the traveler receives a flat per diem for lodging and/or meals, regardless of the actual amount expended, are not allowable in Texas. Grantees must adhere to the guidelines stated above in lieu of a travel allowance.

Travel Documentation

Travel costs must be properly documented to be reimbursable. The employee must document travel costs with the Out of District Travel Form. Auditable documentation must include the following at a minimum:

- Name of the individual claiming travel reimbursement
- Destination and purpose of the trip, including how it was necessary to accomplish the objectives of the district
- Dates of travel
- Actual mileage (not to exceed reimbursement at the maximum allowable rate)
- Actual amount expended on lodging per day, with a receipt attached (may not exceed the maximum allowable)

- Actual amount expended on meals per day (may not exceed the maximum allowable; tips and gratuities are not reimbursable)
- Actual amount expended on public transportation, such as taxis and shuttles
- Actual amount expended on a rental car, with a receipt attached and justification for why a rental car was necessary and how it was more cost effective than alternate transportation; receipts for any gasoline purchased for the rental car must be attached (mileage is not reimbursed for a rental car—only the cost of gasoline is reimbursed) Rental cars must receive prior approval by the Superintendent.
- Actual amount expended on incidentals, such as hotel taxes, copying of materials necessary for trip, and other costs associated with the travel
- Total amount reimbursed to the employee

Travel costs that are not supported by proper documentation as described above are not allowable to be charged to TEA grants and are subject to disallowance by state and federal auditors and monitors.

Overnight Accommodations

The employee shall make every effort to schedule meetings and related travel times so that overnight accommodations are not needed. Reimbursement for overnight accommodations will only be made when travel time to the conference, meeting, etc., from the assigned campus/ office would make it unreasonable for the employee to travel to and/or from the business meeting or conference on the same day. The maximum lodging rate allowed to be reimbursed is \$85.00 a night plus local, city and occupancy taxes, per person, per night or as approved by the Superintendent (major cities offer higher government rates).

1. Employee traveling is responsible for presenting the Hotel Occupancy Tax exempt form.
2. Any state taxed charged, will become the personal responsibility of the employee.
3. Verify the hotel receipt that the credit card used to make reservation is not charged.
4. If hotel charges your personal credit card, it is the employee's responsibility to dispute the charges. (incidentals)
5. Entertainment expenses are not reimbursed by the District.

Meals

Meals must include overnight stay. No receipts required by Central Office. Meals will still be reimbursed depending on the times of departure and arrival, the only difference being that the daily rate will be divided into thirds. State law prohibits reimbursement for alcoholic beverages. If meals are included with conference registration fees, additional reimbursement for meals will not be made to the employee if he/she chooses to go out for meals. If full day meals are not to be given, due to travel times or meals provided by conference, the amounts below will be used.

Employee/Sponsor allowance by meal		Student allowance by meal	
Breakfast	\$12.00	Breakfast	\$5.00
Lunch	\$12.00	Lunch	\$8.00
Dinner	\$12.00	Dinner	\$8.00

Note: State law does not allow reimbursement for gratuity.

Mileage

Mileage is currently reimbursed at \$.535 per mile. STET, Inc. follows the State rate for mileage reimbursement. All mileage reimbursements must include a copy of an online mapping service identifying the total miles driven or vehicle odometer reading.

Mileage rate is subject to change in accordance with the State mileage reimbursement rate.

Transportation costs

Means of transportation must be at the best value for the district. The employee and his/her supervisor shall consider the expense of driving versus purchasing an airline ticket, taking into consideration the time savings of flying, to determine which method of travel shall be used. If flying, the employee shall plan for travel and purchase airline tickets far enough in advance to secure the best possible fare.

Documentation from the campus must be provided, that shows a sufficient amount of research was done when considering driving versus flying or flying versus driving.

The location from which they are flying must be at the best value for the district.

Travel Agency

With today's gas prices going up every day it is very hard for a travel agency to honor a quote for more than 24 hours. In an effort to facilitate and expedite commercial air transportation at a reasonable price the business office is allowing the following methods of booking a plane reservation. Employees who require air travel should make every effort to obtain the lowest possible airfare.

A Travel Request with the quotes for travel and any other supporting documents must be submitted to Central Office for Superintendent approval before any reservations may be made.

Plane reservations should be made as far in advance as possible. By booking early you are more likely to reserve a lower airfare and seat of your preference. If employee books closer to departure, there is a greater chance of paying a higher airfare and obtaining a less desirable seat selection. Reimbursement of first-class air travel is not permitted.

Prior to Travel

1. The employee shall complete a "Travel Request Form." (Form is available from campus secretary or online at hmps.net).
2. Request is pre-approved by principal/administrator.
3. Submit Travel Request Form along with supporting documentation for Superintendent approval at Central Office.
 - a. Note: State Tax Exempt
 - b. The campus is responsible for conference/workshop registration and submitting a requisition to pay for the registration/event fees.

After Travel:

1. Within 7 days of returning from an approved travel request, the employee must submit documentation for reimbursable items that were not accounted for and reasonably required as part of the travel request.
2. Attach original receipts to the form – (for payments) no copies or faxes. For expenditures made by credit cards, the original credit card slip must be attached – Monthly statements are not accepted.
3. Submit Reimbursement form, along with the signed Prior Authorization form to attend, to Central Office for reimbursement.

Entering a Requisition:

1. If a staff member would like to make a purchase for school use, a Requisition must be completed.
2. The Campus Secretary would be responsible for obtaining required quotes, vendor documentation, and Principal approval prior to submitting a requisition.
3. Once all necessary documents are attained and vendor information is processed by the Accounts Payable Department at Central Office, a requisition may be entered by the campus. All supporting documents must be emailed to tgarza@horizonmontessori.net in order for the requisition to be reviewed and processed. Missing documentation will cause a delay in the approval of the requisition.
4. The requisition will then be reviewed by the Purchasing Department to check for proper account coding, approved vendors, accuracy, legal purchases, and ensure that funds are available in TxEis.

5. If any information is incorrect, the Purchasing Department will enter comments in the comments section and send it back so that the purchase requisition can be edited and corrected in the system.
6. Purchasing Department will review and approve purchase requisitions each business day.
7. The purchase order is printed first by the purchasing department. After this step is done the campuses may print their own purchase order copy.

Requisition Format

In order to avoid delays in processing, requisitions shall include all information necessary to clearly define the needs of the user department or campus. The information required includes the following:

- Vendor name and address
- Indicate if requisition has attachments in the attachment field
- Indicate if a check is required (refer to Pre-Paid Purchases)
- Quantity needed
- Price (per unit and in total)
- Purchase orders are to be input by line item
- Complete and accurate description of items to be purchased
- Requested by
- Reason – Specify what you are purchasing
- Payment terms, if any
- Discounts, if any
- Account code to be charged

- Transportation arrangements (shipping/freight costs, if any)
- Any special instructions must be typed in the body of the requisition
- Coop contract number must be typed in the bid number field
- Bid/Proposal number, if any (i.e. Bid/RFP 10-001) and Coop (i.e. Buy-Board)
- In the bid field the following format is required
 - Travel request - Travel
 - Quotes -Quotes
 - Sole Source -SS
 - STET, Inc. Bid -Number assigned
 - Manufacturer Part -OEM
 - Region One -ESC1
 - Buy – Board -BuyBoard
 - PACE -PACE
 - Other

Requisitions received by the Purchasing Department are reviewed for the following items prior to approval of a purchase order.

- Accuracy
- Adequate description
- Proper account coding
- Overall completeness
- Compliance with competitive procurement as established on Education Code 44.031.

Checking Purchase Order Status

You have the ability to check the status of the purchase order using the Purchase Order Requisition Status. The Purchasing Department uses requisition comments to enter comments regarding incorrect or missing information that the end user needs to correct or provide in order for the requisition to be approved.

It is the end user’s responsibility to do a monitor purchase order status.

Receiving Orders:

1. Upon receipt of ordered supplies, the campus/department shall check the packing slip to ensure that everything ordered was received.
2. If the order is complete, the Purchasing Clerk/Bookkeeper needs to submit the packing slip to Accounts Payable for processing. If any items were not shipped yet show on the packing slip, the campus/department is responsible for contacting the vendor to arrange proper shipment. If any items are on backorder, the campus/department must make notes of what was received and leave the remaining items "open".

This is why it is very important to itemize and specify all of your purchase orders. If you don't know exactly what was ordered, you have no way of knowing whether or not the purchase order is complete.

3. If the invoice arrives with the shipment, the campus/department needs to forward it immediately to Accounts Payable. (Most invoices come directly to Central Office.)
4. Detailed invoices must be received in order for payment to be authorized and information on invoice must match the packing slip of items received.
5. When the invoice arrives, Accounts Payable will then match the invoiced items to the purchase order.
6. If everything matches and all requested items were received, the invoice is paid and Accounts Payable closes out the purchase order in the system.
7. If items were received in the shipment that were not ordered, it is the responsibility campus/department to contact the vendor, return the items, and obtain a credited invoice.
8. If all items were not received, the purchase order will remain open, encumbered and on the system until all items are received or Accounts Payable is notified by the campus/department that the purchase order is finished and needs to be closed. If merchandise is not received within 30 days of partial shipment, the campus/department needs to cancel the back ordered items with the vendor and notify Purchasing and Accounts Payable to close the purchase order.
9. Purchase orders must be for the exact items listed and freight must be included. If the purchase order is not for the correct amount or freight was not included, the Purchasing Department must authorize the increase before the goods are shipped.

It is the responsibility of each campus/department to check open purchase orders weekly and close out those that are no longer needed.

CH (LOCAL)

PURCHASING AUTHORITY The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any purchase that exceeds \$5,000 per item or a purchase order with a total that exceeds \$5,000 shall require Board approval before a transaction may take place.

PURCHASING METHOD The Board delegates to the Superintendent or designee the authority to determine the method of purchasing in accordance with CH (LEGAL).

COMPETITIVE BIDDING If competitive bidding is chosen as the purchasing method, the Superintendent or designee shall prepare bid specifications. All bids shall be submitted in sealed envelopes, plainly marked with the name of the bidder and the time of opening. All bidders shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered. The District may reject any and all bids.

COMPETITIVE the SEALED PROPOSALS If competitive sealed proposals are chosen as the purchasing method, Superintendent or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be submitted in sealed envelopes, plainly marked with the name of the proposer and the time of opening. Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time for opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened. The District may reject any and all proposals.

RESPONSIBILITY FOR DEBT The Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with adopted Board policy and current administrative procedures. The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control; persons making unauthorized purchases shall assume full responsibility for all such debts

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

PERSONAL PURCHASES District employees shall not be permitted to purchase supplies or equipment for personal use through the District.

Account Codes

South Texas Educational Technologies, Inc. uses a basic, 20-digit account code that is required for all purchases, in accordance with the Financial Accountability System Resource Guide from TEA. The composition of the code structure is as follows:

420	11	6499	00	101	7	11	000
Fund	Function	Object	Sub-Object	Org	Year	Program Intent	

Fund Codes

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects, and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule. The fund code designates the fund to which the expenditure will be charged.

Example:

Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA Title I Part A - Improving Basic Programs.

Function Codes

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students.

Example:

The function "Health Service (Nurse)" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

Object Codes

Expenditures and expenses shall be classified by the major object classes according to the types of items purchased or services obtained. Object codes for expenditures always begin with the digit "6" and are used to describe exactly what is being purchased.

Example:

Money received for current year after-school is classified in account 5749. The 5 denotes revenue while the 7 shows Local and Intermediate Sources.

Sub-Object Codes

Sub-object codes provide the option for special or separate accountability for expenditures at the local level.

Example:

A school might need to set up sub-object codes to distinguish expenditures of specific instructional activities, like reading, math, etc. A business department budget might set up different sub-object codes to differentiate revenues between PreK 3 and PreK 4 students.

Organization Codes

A mandatory 3-digit code that identifies the organization (i.e., High School, Middle School, Elementary School, Superintendent's office, etc.). An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:

Expenditures for our McAllen campus are classified as 101. This is a campus organization code that is defined in the Texas School Directory for that school.

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Examples:

For the 2016-17 fiscal year of the school district, a 7 would denote the fiscal year.

Program Intent Codes

The program intent code is used to designate the intent of a program/purchase provided to students. These important codes are used to classify expenditures under specific budgets for special student programs. Examples include bilingual, special education, career & technology, and gifted & talented.

Example:

An entire class of mathematics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

Optional Code 3

A single code that is used at the local option.

Optional Codes 4 and 5

An optional 2-digit code that may be used by the district to further describe the transaction.

Guidelines for Cash Handling Procedures

Strong internal controls for cash collection are necessary to prevent mishandling of funds and are designed to safeguard and protect employees for inappropriate charges of mishandling funds by defining their responsibility in the cash handling process.

STET, Inc. separates the components of cash handling – collecting, depositing, and reconciling – so that one individual does not have responsibility for more than one component.

Campus and Department procedures for handling of cash

1. Cash is to be counted by two people, who will verify the amount being sent in for deposit. Make sure to fill out the Monies Collected Form. The form must be signed by both the individual who prepared the deposit and the individual verifying the deposit.
2. All cash must be reconciled to its source. If the cash received is a result of ticket sales, the cash received must be reconciled to the ticket count. If the cash is a result of the sale of product, cash must be reconciled to the change in inventory, as well as to the tape in the cash register if one was used to record the sale. If the cash was the result of other orders for events or merchandise, the cash must be reconciled to receipts or to a receipt log.
3. Administrators will identify the staff to be responsible for cash handling procedures, for example; sponsor, cafeteria manager, etc. Procedures should include “backup” for situations when the primary staff are absent, or unavailable.
4. Cash must be reconciled monthly, in all areas, to the district’s reconciliation reports, to commercial bank accounts authorized and maintained by the district.
5. If the reconciliation is to the district’s reconciliation report (for student body accounts), the campus must provide their monthly deposit spreadsheet. Reports shall be available for audit.
6. No cash or checks shall be forwarded through mail or messenger service except in locked or sealed moneybags.
7. Funds belonging to the school district and funds belonging to the student bodies shall not be intermingled, but shall be receipted for, stored and otherwise handled as completely separate funds.
8. The cashing of personal checks from district or student activity funds is prohibited.
9. The deposit of district or student body funds into any bank account that has not been approved by the District Board of Education is prohibited.

10. Principals and other district personnel delivering monies to the District Office shall deliver the money directly to a designated member of the Accounting Department staff.
11. All checks shall be stamped for deposit only to the district's banking institution.
12. Deposits shall be made intact, accompanied by deposit slip(s) and/or supporting documentation from the school or department. Direct payment out of receipts is prohibited.
13. Funds will not be taken home by employees of the District for "safekeeping".
14. Schools will identify areas to be used for counting and handling funds with limited access and out of view of traffic.
15. All funds are to be deposited on a daily basis. Funds should not be kept overnight.

Procedures for Storage of Cash

1. Each school shall store all money in the commercial safe with access limited to a few (2 or 3) designated individuals. If money needs to be stored overnight a deposit verification form should be prepared for record of actual cash stored. In the event cash is stored overnight, it is limited to only one night.
2. In the case of those schools and offices having facilities for keeping money overnight, daily deposits should be made in order to reduce cash on hand to an absolute minimum.
3. Money shall not be left in desk drawers or other unprotected places.
4. Notify campus Administrator and Central Office of any loss or theft of cash immediately upon its discovery and provide written notice of such loss within 24 hours of occurrence.

Procedures for Receipt of Cash

1. All cash and check collections shall be recorded by the person receiving the money. A cash receipt is to be prepared immediately upon receipts of funds. An actual cash count should be made by the person receiving the cash in the presence of the person turning in the money.
2. Under no circumstances shall a cash receipt be changed. If an error occurs in the preparation of a cash receipt, void it and re-issue a new cash receipt. Voided cash receipts should be kept in the receipt book.

Deposit of Funds

Bank deposit slips serve as receipt for all monies deposited and are vital supporting documentation of accurate cash records and are prepared in duplicate or triplicate form.

1. Bank deposit slips shall be prepared in triplicate for each deposit.

The original deposit slip will be retained by the bank; the duplicate copy will be validated by the bank and returned to the depositor; the triplicate will be kept for school /department records

2. The following information must be indicated on the bank deposit slip:
 - The date and amount of deposit
 - The listing of each check in the deposit and amount of the check
 - The cash receipt number corresponding to the bank deposit must be referenced
3. The person making the deposit slips, shall not be the person taking the deposit to the bank.

All checks received for deposit must be payable to the School District and must be endorsed as follows:

- FOR DEPOSIT ONLY - (School Name & Bank Account #)

Petty Cash

Each school site maintains a petty cash checking account of \$500 or less for small, incidental purchases. With principal approval and signature, staff members may use this cash for small (less than \$50) campus expenditures.

All items purchased with petty cash funds should meet the criteria of a practical measure and should not be used to circumvent established policy on purchasing authority.

Petty cash funds are to be used for an emergency, and in the event a purchase order cannot be generated. Petty cash funds are to be used as a last resort. All reimbursements to petty cash must be done on a monthly basis.

All expenditures must be supported by an original receipt. The following are NOT acceptable forms of back-up: photocopies of receipts, faxes, credit card statements, or other non-original receipts.

Expenditures and Reimbursements

1. Original receipts must be obtained for each petty cash fund expenditure. Such receipts normally include cash register or point-of-sale receipts. For each disbursement, the following information must be documented.
 - Payee
 - Date of purchase
 - Amount
 - Business purpose and description of purchase

2. To obtain replenishment of petty cash funds, a requisition for reimbursement must be done along with the submittal of the Petty Cash Reimbursement Form. The form, with all applicable receipts attached, shall be submitted to the Assistant Business Manager at Central Office. The requisition is submitted to the Purchasing Department for further processing.
 - Reimbursement requests must be signed by the campus Principal.
 - Reimbursement requests should be submitted in a timely manner.
3. Prohibited Uses
 - Petty cash funds may not be deposited into personal bank accounts or commingled with other funds.
 - Petty cash funds may not be used for: Salaries, wages, or similar payments to individuals.
 - Payroll advances, travel advances, and loans to employees or students.
 - Cashing checks for employees or other individuals.
 - For a detailed list of examples of prohibited uses, please see the Purchasing Manual.
4. Maintenance and Security of Funds
 - Petty cash funds should be properly secured at all times. Access to the funds should be restricted to the petty cash fund custodian(Campus Principal).
 - Receipts for disbursements made should always equal the assigned amount of the petty cash fund.
 - Petty cash funds are subject to unannounced verifications by management of the responsible department and/or Central Office. At the time of the audit, the petty cash fund custodian must provide a full accounting of the fund.
5. Monthly Review of Petty Cash Funds
 - Monthly, the petty cash custodian and campus secretary or designee (other than the custodian), are required to review each petty cash fund under their control and verify the following:
 - The fund is still needed for the amount authorized.
 - The sum of the account balance and receipts for unreimbursed expenditures is equal to the amount which has been authorized.
 - The funds are secured and not deposited in an unauthorized bank account.
 - This petty cash policy and supplemental guidelines have been reviewed and the fund is being used in compliance with procedures.
 - Failure to complete the monthly review may result in the closure of the petty cash fund.

After School Program Fees

Each campus runs their own After School Care Program. The fee for the After School Care Program is to be \$5.00 a day, per student. All payments should be made at the campus with the bookkeeper/designee. All payments should be associated with a cash receipt and a copy given to each parent/guardian. These payments are recorded on the campus deposit spreadsheet. The spreadsheet is turned into the Central Office Accountant within the first 5 days of each month for reconciliation.

Internal controls

1. Receipt monitoring
2. Periodic account balance verification
3. Review the nature and extent of daily expenses
4. Limited access/segregation of duties
5. Reconciliations shall be done monthly or more frequently if needed
6. Reconciliations shall be performed by someone other than the person performing the activity.

Bank Services

The district has renewed the bank depository contract. As of 2017 International Bank of Commerce and Lone Star National Bank will collect fees for their services. It is the responsibility of the Accountant to post accordingly all fees to the corresponding accounts.

Policy/Purpose

The general purpose of this policy is to provide guidance and procedures for the safeguarding, stewardship, and accountability of school district fixed assets.

As used herein, the term “fixed assets” refers to the land, buildings, improvements, machinery, equipment, furnishings, facilities, intangible assets, property, and other resources purchased or otherwise acquired by the district.

Fixed Assets Definitions

1. State defined fixed assets: items that have a useful life of one or more years and a unit of \$5,000 or greater (capital assets).

Asset Valuation

Fixed assets shall be recorded at historic cost. Cost shall include applicable additional costs necessary to place the asset into its intended location and condition for use. In the case of gifts, the fixed asset should be recorded at fair market value at the date of receipt.

1. Purchased Assets – The recording of purchased assets shall be made on the basis of actual costs, including all additional costs, based on vendor invoice or other supporting documentation.
2. Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing the asset valuation.
3. Donated Assets – Fixed assets acquired by gift, donation, or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the time of receipt.

Fixed Assets Threshold

All fixed assets valued at \$5,000 or more per unit shall be purchased using object code 15xx. Items with a unit cost of \$4,999.99 and below shall be purchased using object code 6399.

Fixed Assets Estimated Useful Life

Estimated useful life means the estimated number of months or years that an asset will be able to be used for the purpose for which it was acquired.

Transfer of Fixed Assets or Equipment

Fixed assets or equipment may be transferred to surplus to await a district- organized sale or auction. This includes all items that cannot be repaired or items that are used for parts.

Fixed assets or equipment may be transferred to another campus or location within the district with approval from Central Office.

No items will be deleted from your custody nor transfer changes be made from the Districts fixed assets inventory without approval from Central Office.

Surplus/Auction of Equipment

Items which are no longer needed or functional and cannot be used by another campus or department can be sent to surplus for auction. Any computer or computer equipment must be sent to the campus technician to remove or destroy all information stored on the hard drive, before it is sent to surplus.

If the Technician elects to use the computer or equipment for parts, then approval from Central Office must be received prior to the Technician keeping equipment for parts.

Equipment purchased with federal or grant funds must follow grant guidelines for proper equipment disposal and must seek consent from Accountant at Central Office.

Textbook Inventory

Textbooks and consumables should be inventoried at the beginning and ending of each school year. At the end of the school year, textbooks will be counted by class and subject and compiled by the textbook designee at each campus to calculate how many total books each campus holds by subject and grade level. This inventory will then be logged and any damaged or lost textbooks should be accounted for. Once the end of year inventory has been completed, preparations for the new school year begin. During May and June each year, the designee must communicate with the parent liaisons to see the number of students enrolled for the coming school year. The designee will then calculate how many books will need to be ordered, if any, to replace any lost or damaged books and account for student growth per grade. Once the new year totals are calculated, the orders for textbooks and consumable materials are sent to the Facilities and Operations Manager at Central Office. The orders will be placed by Central Office and dispersed once they arrive. It is crucial that inventories are done in an accurate and timely manner in order to place textbook and consumable material orders by the end of June and receive them in time for the new school year in August.

Remove Property from Campus

The attached Remove Property from Campus Form must be completed BEFORE any fixed asset (laptop, computer, printer, electronic tablet, etc.) is checked-out to any district staff member to be used off campus or used at more than one campus.

1. Digital cameras and camcorders are not to leave the campus unless used on a school related trip.
2. If taken off campus for a school related function, these assets will be logged out and returned to campus after their use.
3. The Staff member must sign the Equipment Checkout Form and will be held responsible for the equipment as stated on the form, until the equipment is returned.
4. The Principal must sign the Equipment Checkout Form and retained for records.

School District equipment shall not be available for use, rent, or loan outside of school facilities other than for school-sponsored activities and events.

Physical Inventory of Fixed Assets

A periodic physical inventory is necessary for accountability and control. It confirms the reliability (or lack of reliability) that can be placed on the fixed asset accounting system by verifying the actual existence of the items represented by the fixed asset records.

Central Office shall conduct inventory verifications of all fixed assets assigned to the campuses at least once a year. The results of the inventory shall be recorded to the Fixed Assets system. A Fixed Asset Transfer Form should be prepared and sent to the Central Office Accountant for any fixed assets lost, stolen, or determined to be missing during the course of the year or physical inventory.

All staff should report any lost or missing fixed assets assigned to them or their area immediately to their principal using a transfer form. If equipment was stolen or lost submit a transfer to Central Office within 3 days of incident.

Central Office may conduct a random physical inventory of campus/department fixed assets.

Activity Funds

Activity Funds Defined

HB 3646, 81st Regular Legislative session, requires school districts to adopt a policy governing the expenditure of local funds from vending machines, rentals, gate receipts, or other local sources of revenue over which the district has direct control. The policy must require discretionary expenditures of local funds to be related to the district's educational purpose and provide a commensurate benefit to the district or its students and meet the standards of Section 52, Article III, of the Texas Constitution regarding expenditure of public funds. The STET, Inc. Board of Trustees adopted policy CFD Local in response to this legislative change.

The Financial Accountability System Resource Guide (FASRG) has been used as a resource to compile this Activity Fund Manual.

If assistance is needed in any area of our business operations, please contact Central Office.

Activity funds consist of resources received by student groups or campus administration. All funds must be held by each school and must be expended in accordance with conditions of the fund. That fund will encompass the care and administration of those activities and functions relating to student and faculty programs. **THE SCHOOL PRINCIPAL IS PERSONALLY RESPONSIBLE FOR THE PROPER COLLECTION, DISBURSEMENT, AND CONTROL OF ALL ACTIVITY MONIES RELATED TO FUNDS IN HIS/HER TRUST.**

The Activity Fund includes both Campus Accounts and Student Accounts and it is intended to account for campus funds held by an individual campus. Activity Funds are used to promote the general welfare of each campus and the educational development and morale of all students.

The accounting function for the Activity Fund is delegated to each campus. Compliance to the established policies and/or procedures described in this manual is mandatory.

Non-Activity Funds are assets of external groups (Education Foundation, etc.) not considered Activity Funds and are not the accounting responsibility of the Campus.

Teacher Funds/Courtesy Accounts are funds generated and/or contributed by Campus Faculty to be expended at their discretion. Such funds are to be maintained separate and apart from the Activity Fund. Teacher funds are not the accounting responsibility of the Campus.

Campus Accounts Vs Student Accounts

A distinction exists between monies benefiting student groups (Student Accounts) and monies benefiting the District (Campus Accounts).

Campus Accounts – contains money raised locally at the campus or donated to the campus. Campus Activity Fund Accounts belong to the Campus and/or District and the transactions are to be segregated from Student Accounts and separately accounted for.

Campus Activity Fund Accounts are considered administrative accounts and must adhere to State and Board Policy, District Regulation, and are thus subject to the procurement laws of the State of Texas. See **CH (LEGAL) – Purchasing and Acquisition** and **CH (LOCAL) – Purchasing and Acquisition**. Campus Activity Fund Accounts must be treated in the same manner as the General Fund campus accounts (budgeted allocated accounts).

CFD (LOCAL) Activity Funds Management requires the District establish regulations governing the expenditure of campus activity fund account accounts. They must ensure expenditures:

1. are expended for the benefit of the District
2. and they must be related to the District's educational purpose

Student Accounts – contain monies accumulated from the collection of student fees and approved fund-raising activities. Funds collected by student groups shall be used only for purposes authorized by the organization or upon approval of the sponsor, **CFD (LOCAL) – Accounting: Activity Funds Management**.

To establish a student activity account:

1. the club should have an approved constitution
2. club charter (bylaws)
3. elected officers
4. hold meetings
5. have approved minutes

Student Activity Fund monies belong to the various student groups and not the Campus and/or District. The Club Account students have the sole responsibility for deciding how to spend the money.

Student activity funds shall be used exclusively for the benefit of students. Typical uses include travel, awards, banquets, supplies, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers/members. All expenditures drawn from Student Accounts must be approved in meeting minutes, and as stated above, exclusively for the benefit of students.

Requests for expenditures must be:

1. Signed by the appropriate Club Account student officer or all members
2. Signed by club sponsor
3. Approved by campus administrator
4. The club minutes shall support all expenditures.

The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training will be scheduled to assist the organization sponsors in managing their respective student activity account(s).

Club Sponsors for the Student Accounts must be faculty members who are full-time employees. Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's depository bank on a daily basis. No monies should be kept overnight. No dealings in cash are allowed. All monies received must be deposited and all expenditures must be paid through a district purchase order or check.

A Fund Raising Approval Form shall be submitted to the campus principal in advance of the scheduled activity. The forms must have proper signatures.

Audit

Activity Fund Files are audited every quarter for compliance to policy and procedures. All responsible personnel must comply with the fiduciary responsibility to the student's accounts and maintain proper documentation for receipts and disbursements. Club Folders should include all of the clubs documentation of fundraising activities, monies collected, plans for expenditures, list of members, etc.

Responsibility

Roles and Responsibilities – Campus Principal

- Has ULTIMATE responsibility for all Student Activity Funds
- Safekeeping of money
- Approval of fund-raising activities
- Schedules Fund-raising activities appropriately so that they do not interfere with instruction
- Approval of disbursements in accordance with procedures manual
- Proper accounting and administration
- Manage fund-raising activities

Roles and Responsibilities – Club Sponsor/Teacher

- Must sign a Responsibility Affidavit
- Attend training
- Maintain records
- Fill out Tabulation of Monies when collecting for fund-raisers
- Deposit funds collected daily to bookkeeper/parent liaison responsible
- Complete forms as needed by the club; requests to conduct a fund-raiser as required, Money Collected Form
- Has ultimate Fiduciary Responsibility to club

Roles and Responsibilities – Bookkeeper/Parent Liaison

- Monitors approved fundraising activities and keeps calendar of scheduled fund-raising activities
- Provides Central Office with a copy of scheduled fund-raising activities on a monthly basis
- Conduct daily deposits; receives, counts, and verifies monies with a Money Collected Form

Roles and Responsibilities – Campus Secretary

- Monitors approved fundraising activities and submission of funds
- Processes check requests and requisitions
- Informs Principal of problems and concerns
- Keeps up to date with monies deposited and expensed for each club account
- Prepares for Audit of records

Bank Reconciliation-

Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the campuses deposit spread sheet and general ledger account balance. The Accountant reconciles the Activity Fund accounts on a monthly basis. If balances agree, the account balance in the general ledger is updated and available for expenditures. Any variance should be reviewed and settled by the staff member designated to complete the deposit spread sheet (Bookkeeper/Parent Liaison). If an undetermined discrepancy occurs, Central Office must be contacted immediately.

Cash Management

- All cash and checks shall be deposited to the bookkeeper/parent liaison ***on a daily basis***.
- No post-dated checks will be accepted
- Funds should not be kept in classrooms, drawers, personal wallets or purses, or any other undesignated area
- Monies shall be deposited on a daily basis before the end of the day. No monies shall be kept overnight to ensure proper accounting and safeguarding of funds.
- No cash purchases should be made – every dollar collected should be receipted and deposited daily. The bookkeeper/parent liaison shall receipt [in a bound, pre-numbered receipt book] and deposit all monies on a daily basis to the district’s depository bank.
- ***Receipts shall be issued for all money transactions.*** The flow of money and the receipts must support all money collected and deposited.
- All deposits must be logged and accounted for in the campuses deposit spread sheet. The deposit spread sheet should be updated on a daily basis according to the number of deposits received for that day. At the end of the month, the deposit spread sheet is emailed to the Accountant at Central Office for reconciliation.
- **All receipts issued shall follow the following guidelines:**
 - An official receipt book with pre-numbered, bound receipts in triplicate.
 - A copy of the receipt must be given to the person paying.
 - A copy of the receipt must remain in the receipt book.
 - A copy of the receipt shall be attached to the deposit documentation.
 - Receipts shall not be altered.
 - Voided receipts (white original copy) must be attached to the receipt book.
 - Receipts are not to be pre-dated or pre-signed.
 - Receipt numbers must be used consecutively.

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.

Check requests/requisitions without all of the supporting documentation will not be accepted, nor processed.

State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices shall be submitted on a timely basis for payment.

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

Consultants or Contracted Services

Consultants are non-employees who are contracted to perform a personal or contracted service, include services such as repairs, DJ's, embroiderers or other performers. You must obtain a W-9 Form, New Vendor Form and a Conflict of Interest Form from the consultant and submit to the Accounts Payable Department.

Please review the District's Purchasing Manual for further guidance on qualifications for a consultant.

Disbursements

All expenditures drawn from Student Accounts must be approved in minute meetings. Disbursements for payment and/or reimbursement shall follow the approved check request/requisition and proper documentation alignment.

A district authorized purchase order or check is the only means of payment for activity funds.

Check Request Form must:

- be completed by Club sponsor
- have required signatures (Club Sponsor, Club Officer, and Club Treasurer)
- must have funds available before requesting a check
- must clearly describe the purpose, service or materials being purchased
- include all supporting documentation (original receipts, invoices, packing slips and student participation list if applicable)
- have final approval by the appropriate principal or administrator
- Under **no** circumstances shall Check Request forms be pre-signed
- An original form shall be used for every disbursement request **NO COPIES**

The Check Request Form shall not be altered. If an error occurs, initiate a new form.

Deposits

Monies remitted for deposit may be in the form of cash and/or checks and are tabulated in the Money Collected Form. They are to be processed daily before the end of each day. They are to be verified and confirmed. One verification and one confirmation signature is required.

When accepting checks observe the following:

- Checks – All checks received for deposit must be payable to the campus and must be endorsed as follows:
- FOR DEPOSIT ONLY - (School Name & Bank Account #)
- Note the appropriate activity account

Note: Post-dated checks shall not be accepted from any source.

Deposit Documentation

1. The Money Collected Form is used for tabulating cash and/or checks received.
 - ALL deposits must include a completed Money Collected Form.
 - Money Collected Form is intended as a cash verification documentation.
 - Money Collected Form serves as receipt documentation.
 - Money Collected Form serves as verification and confirmation of deposit.

The Money Collected Form is to be filled out and signed by the club sponsor and bookkeeper/parent liaison collecting monies and signed by the person verifying the deposit. The Money Collected Form should not be ALTERED. If an error occurs, a new form shall be initiated.

All Money Collected Forms must keep for audit purposes.

Bank Deposit Slip

Bank deposit slips serve as receipt for all monies deposited and are vital supporting documentation of accurate cash records and are prepared in duplicate or triplicate form.

1. White (original) – sent to Bank
2. yellow - Activity Fund Files
3. the confirmed bank deposit kept with reconciliation documentation
4. pink-remains in deposit book

The following information must be indicated on the bank deposit slip

1. date and amount of deposit
2. The listing of each check in the deposit and amount of the check
3. A notation of the cash receipt number issued in support of the bank deposit
4. The club the deposit belongs to

** The amount of the supporting cash receipts must be in agreement with the Deposit Verification Form and Deposit slip.

Bank Depository Bags

Disposable plastic bags are recommended for deposits.

1. Monies remitted for deposit must be placed in sealed plastic bank bags.
2. Sealed plastic bank bags are intended to protect the staff and district.
3. Depository bags are available through the District-approved depository bank. Campus should make efforts to acquire as needed.

Donations and Gifts

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. The Donation Form shall be completed by the donor and a copy must be submitted to the Central Office Accountant. 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 bank account in accordance with the cash/check handling procedures.

Donated equipment shall be inventoried by the campus in order to properly record the donated equipment. In addition, the equipment shall be added to the district inventory. An inventory of donated equipment must be send to the Central Office Accountant.

Fixed Assets & Inventory

All fixed assets and inventory [equipment] purchased with Campus or Student Activity funds become the property of STET, Inc. All assets and inventory shall be tracked in accordance with the district's fixed asset procedures. Notify Central Office upon receipt of the receiving items. For more information, please review the Fixed Assets Section of the manual.

Fund-raisers

Fund-raising activities by student groups and/or for school sponsored projects shall be allowed, with prior Central Office Administration approval and under the supervision of the project sponsor and Campus Principal for students in all grades. The following guidelines must be followed:

1. All fund-raising projects shall be subject to the approval of the principal and Central Office
2. Fund-raising form must have all supporting signatures before fund-raising
3. Fund-raising monies should be deposited daily
4. NO CASH TRANSACTIONS ARE allowed with fund-raising monies
5. All fund-raising disbursements should be done by district P.O. or check
6. A calendar of events must be kept by Campus secretary and Parent Liaison.

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

All fundraising documentation shall be subject to audit and must be kept on file for (5) years from the date of the fund-raising event.

It is important to remember that student participation in approved fund-raising activities shall not interfere with the regular instructional program.

Gift Cards

The purchase of gift cards through Campus funds is unallowable. Gift cards donated to the district by outside sources are also taxable to the employee according to IRS regulations. Student Activity accounts. STET, Inc. discourages the use of Gift cards. If acquired through student activity accounts, proper documentation shall support their use.

Invoices

Vendors are required to submit all invoices to the Accounts Payable Department at Central Office. Payment should be made on original, not copies.

Texas law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the district fails to pay promptly; the vendor may 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.

Payroll Expenditures from Activity Funds

All STET, Inc. employees shall be paid for all work performed through the Payroll system. At no time shall a district employee be paid directly from an activity account, or with cash.

Purchasing Procedures

Schools and departments are encouraged to use vendors currently under contract with the District or co-op agencies for all procurements. If the District does not have a current contract for the commodity or service needed, the following procedures apply.

- Purchases are to be made in the most expeditious manner possible in order to meet the needs of the schools and departments. Although encouraged to utilize vendors within the system, new vendors may be entered as needed.
- Purchases of \$1,000.00 or more require three written quotes. Any one item over \$500 will require three written quotes. The requisition will not be processed until written documentation of the quotes is provided. The price quotation form must be accompanied with the quotes. Again, the Purchasing Department maintains lists of vendors who have expressed interest in doing business with the District. All are recommended to seek assistance from the Purchasing Department in obtaining information on potential vendors.
- Any Federal purchase will follow EDGAR manual for the District. All purchases of \$1,000.00 or more requires three written quotes. Any one item over \$500 will require three written quotes. The Purchase Order Compliance Form must have all areas completed and turned in with the requisition for each purchase made with Federal Funds.
- For all purchases over \$5,000, board approval is required. The Purchasing Department should be contacted so that Best Value practices can be followed in the procurement process. The Purchasing Department can provide lists of potential vendors and identify any potential problems that might occur with the procurement.

Failure to follow these guidelines could result in a delay in processing your request. For assistance in this process, or obtaining quotes, please contact Central Office/Purchasing Department at 956-969-3092.

Sole Source Exception

As allowed under School Code, 44.031, the District is allowed to purchase items available from a single source without complying with the competitive procurement provisions.

Sole source items are defined as follows:

1. An item for which competition is precluded because of the existence of a patent, copyright, secret process, or monopoly;
2. A film, manuscript, or book;
3. A utility service, including electricity, gas, water (if available through a single source) or;
4. Captive replacement part of component for equipment.

These exceptions do not apply to main-frame data-processing equipment and peripheral attachments with a single-item purchase price of \$1,000 or more. All technology items require three written quotes.

Vendors claiming sole source status will be asked to provide written, signed, and notarized documentation stating the reason for sole source status. Departments or schools may be requested to document the reason why the particular product is required. A statement from the campus must be attached to the requisition, that indicates a sufficient number of vendors have been contacted to determine that only one practical source of supply exists or provides the reasons only one source exists.

Invoice Dates

Invoices shall not reflect a billing date earlier than the date printed on the authorized Purchased Order.

Receiving of Goods

Upon receipt of the goods, the invoice along with the packing slip must be turned into campus secretary in order to process payment. All invoices shall be paid within 30 days.

Returned Checks

All returned checks shall be deducted from account balance until the outstanding amounts have been collected from the payee. To minimize returned checks all checks accepted must have proper identification. If a check is returned due to insufficient funds, the bookkeeper/parent liaison shall make efforts to reconstitute the check. When normal collection process has failed to resolve the insufficient check the Office of Criminal District Attorney | HIDALGO COUNTY, TEXAS recommends the following:

- The merchant must send written notification to the check writer informing check writer of the returned check.
- The written notice must be sent by certified mail or First Class Mail to preserve the presumption of intent for prosecution. If the notice is sent via First Class Mail, then the merchant must also provide our office with a copy of the letter and an Affidavit of Service.
- This is done by the Central Office Accountant.

If no restitution was accomplished, the bad check will be written off by the activity fund sponsor with the approval of Central Office. It is up to the discretion of Central Office if the bad check will be forwarded to the District Attorney for action. If further action will be taken it is recommended that:

- Take to the District Attorney's Office the original check as stamped by the bank, or a legible certified photocopy (of both the front and back) from the bank in lieu of the original.
- The signed return receipt from the certified letter, or the unopened unaccepted letter.
- A copy of the letter sent to the check writer which should include the name, address, phone number, and any other identifying information on the check writer.

Student Trips

Planning is of utmost importance when traveling:

- Staff and Student Travel Request must be approved by Central Office before planning trips.
- Once, approved the campus administrator has the authorization to approve the trip and its expenditures.
- Monies must be in club funds prior to approval of expenditures. For more travel guidelines, reference the District's Purchasing manual.

Sales Tax

- Exemption Form

The sales tax exemption form shall be used for district purchases only. All purchases made for the exclusive use of a campus or district office must be tax exempt. A Texas Sales and Use Tax Exemption Certification must be remitted to the merchant.

Copies of the exemption form may be obtained from Central Office. Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase.

Purchase of **personal items for staff or students** are **not eligible** for the sales tax exemption.

Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Taxable Status of Purchases Revenue: Sale vs. Not a Sale

A determination must be made regarding the status of all revenues and whether-or-not they constitute a sale. A sale is the transfer of title or possession of tangible personal property for consideration, i.e., pencils, food, etc.

At times the campus merely acts as a sales agent for a retailer; tax must be collected and remitted to the retailer who would claim the sale and remit the tax to the State Comptroller's Office.

Campuses need not report this type of revenue as a sale, i.e., vendor-owned vending machines, school pictures, book fairs, etc. Other examples include money collected for field trips, library fines, etc. Only when campuses purchase inventory/merchandise for resale are they considered the reseller.

Taxable Vs. Non-Taxable Sales

Texas Sales Tax Statutes impose tax on the sale, lease, or rental of tangible personal property that can be seen, weighed, measured, felt, touched, or that is perceptible to the senses in any other manner. Whenever an individual purchases a tangible, it becomes personal property and is taxable. It is irrelevant if the Campus/District logo is affixed to the item or in what capacity the item will be utilized.

Districts, campuses, and/or campus groups selling taxable items must collect and remit sales tax on a monthly basis. As a seller, you are responsible for collecting and remitting the correct amount to the Comptroller's Office. If you do not collect and remit the correct amount, you may owe any additional tax plus you may be assessed penalties and interest.

The items or activities on the following lists have been identified as being taxable or non-taxable by the State Comptroller's Office when sold or sponsored by a school. The lists are not all-inclusive but may help in making determinations on other similar items.

Non-Taxable Sales

- Admissions - athletics, dances, dance performance, drama and musical performances
- Admissions - summer camps, clinics, workshops, project graduation
- Admission - banquet fees
- Admission - tournament fees
- Discount/Entertainment cards and books
- Facility rentals for school groups
- Food items sold during fund-raisers
- Identification Cards - when they are sold to entire student body (not just the fine for a lost ID card)

The following link from the Susan Combs, Texas Comptroller of Public Accounts website provides more information and guidance regarding this matter:
http://www.window.state.tx.us/taxinfo/taxpubs/tx94_183.pdf

District Record Retention:

- Record retention policy and schedule should be maintained in accordance with the latest edition provided by the Texas State Library and Archives Commission as per Government Code, Section 441.158, effective April 17, 2016. The Record Retention Schedule shall be adhered to for all district records. Guidelines for the number of years files are to be retained will be followed. All files able to be discarded, will be done so through proper disposal and shredding to maintain information confidentiality. For detailed Record Retention Schedule, see Retention Schedule For Records Common To All Local Government booklet.

FORMS

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 will include:*

- ✓ *Developing fund raising plans (budget)*
- ✓ *Developing a constitution and bylaws*
- ✓ *Preparing a Fundraiser Application Form*
- ✓ *Preparing a Profit/Loss Statement*
- ✓ *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:

- ✓ Conduct an annual election of officers and submit the list to my campus principal
- ✓ Submit a fund raising plan
- ✓ 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 Check Request Form for all expenditures
 - Obtain approval from student activity club members for all club purchases/expenditures
 - Document receipt of goods/services and submit all invoices for payment
- ✓ Review, monitor and reconcile club account receipts and expenditures
- ✓ Retain all club account records, such as fund raising forms, receipt books, etc.,
- ✓ Student activity is exclusively for the benefit of the students

Print Name

Signature of Club Sponsor

Club Account Name

Date

Campus Principal Signature

Date



updated: 5/18/17

Fundraising Approval Form

Please complete the fundraising approval form two weeks in advance before the first proposed date of the fundraising event. Your Principal and Central Office must approve the fundraiser before any arrangements are made.

Name of Organization: _____

Contact Person: _____ **Email:** _____

Description of Fundraiser: _____

Proposed Dates: *First:* _____ *Second:* _____ *Third:* _____

Proposed Plan with Details: (Location, Times, Audience, Logistics, etc). Attach extra sheet, if necessary.

Estimated cost to your organization: (list the details of items below)

Item: _____ **Cost:** _____

Item: _____ **Cost:** _____

Item: _____ **Cost:** _____

Total: _____

Projected profit: _____

Revenue Deposit Code: _____

Plans for spending profit: _____

Approval:

Principal/Date

C.O. Senior Accountant/Date

C.O. Accountant/Date

FOR OFFICE USE ONLY

Date of Event:
Actual Profit:
Amount Deposited:

TABULATION OF MONIES COLLECTED FROM STUDENTS

Name of club/organization: _____ Date: _____

Activity involving receipt of money: _____

Receipt # issued if applicable: _____

This form shall list contributors and their contributions and be kept with the Campus Bookkeeper as a supporting document for deposit of monies.

Receipt Number	Date of Collection	Name	Amount

Total amount collected: \$ _____

Club Sponsor/Teacher Signature Date

Verification Signature Date

STET, Inc.
Horizon Montessori Public Schools
Money Collected Form

Date _____
 Campus Name _____
 Deposit Book _____
 Receipt # _____

Organization/Purpose	Date	Amount	Cash/Check #
Total Funds Collected		\$	-

Total Value per Category

Checks		Quarters	
\$100s		Dimes	
\$50s		Nickels	
\$20s		Pennies	
\$10s		Other	
\$5s			
\$1s		TOTAL	\$ -

_____ Date _____
 H1 Bookkeeper/ H2 & H3 Parent Liaison

_____ Date _____
 Campus Administrator

South Texas Educational Technologies, Inc.
2017 - 2018 School Year

Field Trip Approval Form

All trips must first be approved by the principal. Trips using common carriers must then be approved by the STET Board of Directors.

Detail of Trip

School Name: _____ Date(s) of Trip: _____

Destination: _____

Educational Purpose: _____

Grade Level: _____ Number of Students: _____

Supervising Teacher(s): _____

Names of Chaperones: _____

Type of Trip: Instructional Activities/Athletics

Funding Source for Trip: _____

Method of Transportation

Charter Bus Company Name: _____

Owners' Name(s): _____ Number of Buses: _____

Funding Source for Transportation: _____

Requirements for Approval

- Principals must approve field trips. Field trips that use a common carrier must also have board approval.
- Field trips must have an educational purpose and must be closely related to the instructional program.
- Field trip permission forms must be obtained for each participating student.
- A supervision plan must be established based on the specific destination. The plan must include an evaluation of any unique risks posed by that destination and must provide for the supervision of student at all times. One adult chaperone for every ten students is required.
- If a student requires medication to be administered during a field trip or requires other health services, you must contact the school nurse for prior approval.

I confirm that the above requirements for this trip have been met.

Principal's Signature: _____ Date: _____

Superintendent Signature: _____ Date: _____

Donation Form

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.

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

STET, Inc.
Fixed Asset Transfer
Form

TO: _____
 Campus/Surplus/Department

DATE: _____

FROM: _____
 Campus/Department

Asset #	Description of Asset

Check Disposition of Items:

- Transfer
- Stolen
- Lost
- Surplus
- Trade In
- Return to Vendor
- Used for Parts

Working Condition of Asset

- Good Bad Obsolete

This move is Permanent Temporary

Type Name of Person Relinquishing Assets	Signature	Date
---	-----------	------

Type Name of Person Receiving Assets	Signature	Date
---	-----------	------

TO BE COMPLETED BY CENTRAL OFFICE DEPARTMENT	
Inventory Change by _____	Date of Inventory Change _____
THIS FORM MUST BY SIGNED BY THE RECEIVING DEPARTMENT TO BE REMOVED FROM THE INVENTORY OF THE RELINQUISHING DEPARTMENT	

SOUTH TEXAS EDUCATIONAL TECHNOLOGIES, INC.

PETTY CASH REIMBURSEMENT REQUEST

CAMPUS _____

Check #	Vendor	Description	Check Date	Account Code	Amount

TOTAL _____

COMMENTS:

PRINCIPAL'S SIGNATURE

DATE

Horizon Montessori Public Schools

Purchase Order Compliance Form

Departments **must** consider the following elements when planning to use Federal funds. Please check all that apply and provide additional explanation or documentation as necessary.

REASONABLE: a cost is reasonable if sound business practices were followed and price is comparable to current market price.

Check one box

- All procurement procedures were followed for purchases of \$50,000 and more (see Federal Grant Policies and Procedures Manual)
- Prices were obtained from adequate number of quotes (required if unit cost between \$3,500.01-\$49,999.99 for goods/services (see quotes section below)
- Purchase is less than \$3,500.00

How is it reasonable? _____

ALLOWABLE: a cost must be allowable under the Federal cost principles in 2 CFR Part 200 (EDGAR), Subpart E and under the terms and conditions of the Federal grant award AND must be reasonable, necessary and allocable. Cost is allowable in accordance with the Federal grant award (budgeted in the approved grant application/contract).

- Cost is not being used to meet cost sharing or matching requirements of another Federal grant
- Cost is consistent with policies and procedures that apply uniformly to all funds (not treated differently)
- Costs are adequately documented

How is it allowable? _____

NECESSARY: a cost is necessary if needed to achieve an important program objective (not considered "nice to have").

- The cost is needed for the proper and efficient performance of the Federal grant or contract (items cannot be purchased toward end of grant period since the program did not receive benefit of the purchase)
- The cost is identified in the approved budget, application or contract (required if requires specific approval)
- The cost aligns with the identified needs based on results and findings from a formal needs assessment

How is it necessary? _____

ALLOCABLE: *a cost is allocable to the Federal award if the goods or services involved are chargeable as assignable to the award in accordance with the relative benefits received.*

- The charge to the program is in proportion to the value received by that program

How is it allocable? _____

BENEFIT: *a cost is necessary if order needed in the grants' final 90 days to achieve an important program objective.*

- The cost is needed for the proper and efficient performance of the Federal grant or contract
- The cost is identified in the approved budget, application or contract (required if requires specific approval)
- The cost aligns with the identified needs based on results and findings from a formal needs assessment
- Does not apply

SPECIAL OR UNUSUAL COSTS: *certain costs that may be difficult to determine reasonableness or allocability, require prior written approval for "special or unusual costs" not identified in the regulations in advance of the incurrence of such costs.*

- Submit request in writing to the TEA Chief Grants Administrator or Federal Program Officer
- Request must include timeframe or scope of the agreement
- Does not apply

CONSIDERATION FOR ITEMS OF SPECIFIC APPROVAL: *the department received prior approval from TEA or other awarding agency through the application and grant/contract awarding process for the following items. If the awarding agency requires pre-approval for the following, attach application or other document.*

- Participant Support Costs – stipends, travel, registration fees paid to or on behalf of participant or trainees (not employees)
- Capital Outlay (66XX)
- Does not apply

PURCHASE VERSUS LEASE: *the department avoids the acquisition of unnecessary or duplicative items, and considers consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, the Center makes an analysis of leases versus purchase alternatives, and other appropriate analyses to determine the most economical approach.*

- Prudence was used in making the decision to incur the cost
- Necessary to carry out the objectives of the grant program or is recognized as an ordinary cost to operate the organization
- Applied sound business practices; arm's-length bargaining; Federal, State, and other laws and regulations; and the terms and conditions of the award
- Price is comparable to that of the current fair market value for equivalent goods or services
- No significant deviations from the established practices of the organization which may unjustifiably increase the cost
- Does not apply

RECOVERED MATERIALS: *consider the use of Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. The requirements apply to State and local governments, including the ESC, and include the purchase of everyday items such as paper products, non-paper office products, office furniture, floor mats, and awards and plaques, as well as many other items, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired by the preceding fiscal year exceeded \$10,000. Requirements also include:*

- Research or inquire other Federal program areas within the ESC to determine if existing material/equipment is available for use.
- Compliance with Solid Waste Disposal Act procuring only items designated in the EPA guidelines.
- Reasonably available within certain time frame.
- Meet performance standards.
- Unreasonable price.
- Does not apply

PRICE/COST ANALYSIS: *must perform a cost or price analysis in connection with every procurement action in excess of \$150,000. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation. The program must make independent estimates before receiving bids or proposals. See Cost/Price Analysis Form and attach, if applicable.*

Not Applicable

Price Analysis:

- Adequate price competition
- Prices set by law or regulation
- Established catalog prices and market prices
- Comparisons to previous purchases
- Comparison to a valid Grantee independent estimate
- Value analysis

Cost Analysis:

- Obtaining cost or pricing data (cost breakdown) from prospective contractors or subcontractors
- Verifying and evaluating the accuracy and allowability of cost data
- Projecting cost data from known to estimated costs to show the effect on overall prices

DEBARMENT AND SUSPENSION: *The ESC will not subcontract with or award subgrants to any person or company who is debarred or suspended from receiving Federal funds. It is required to check for excluded parties at the System for Award Management (SAM) website, <http://www.sam.gov/>, before any procurement transaction paid with Federal funds. If there is a potential match please visit the following section of OFAC's website for guidance: <http://www.treasury.gov/resource-center/faqs/Sanctions/Pages/directions.aspx>. For all other prohibitions and restrictions, see the agency note in the Additional Comments field to ascertain the extent or limit on the sanction, restriction or partial denial. If there is no note, contact the agency taking the action for this information.*

The following "due diligence" steps were taken to determine a valid OFAC match

1. If a match is found, there may be instances where an Individual or Firm has the same or similar name as your search request but is actually a different party. Therefore, it is important that you verify a potential match with the debarring agency identified in the record information.
2. Acknowledge having read the following information before performing a search by Data Universal Numbering System (Dun & Bradstreet) (DUNS) or Commercial and Government Entity (CAGE) Code. SAM does not have DUNS or CAGE Code identifiers for all Firms listed in SAM. Therefore, a search by one of these fields may not be sufficient to find a match. An additional Name search should be performed if a match is not found when searching by one of these fields
3. Searching only on a particular classification code (e.g. Firm), you are potentially excluding results classified with a different code.

- The vendor/contractor is **not** suspended or debarred – attach screen shot as confirmation
- A vendor/contractor match was not found – attach screen shot as confirmation
- The vendor/contractor is suspended or debarred – ineligible to receive Federal monies
- Not Applicable – HMPS Staff

QUOTES FOR PURCHASES: *for Goods/Services contracts from \$3,500.01-\$49,999.99, departments must obtain adequate number of quotes (written or verbal from potential vendor) unless utilizing a purchasing cooperative, existing bid/RFP or sole source vendor. If lowest quote isn't used, please explain below:*

Not Applicable

List vendors and quotes here or attach a PO or PA requisition

_____ \$ _____
_____ \$ _____
_____ \$ _____

Other explanations: _____

SOLE SOURCE: *Must meet State and Federal requirements for noncompetitive proposals. See Sole Source Vendor Affidavit and attach, if applicable.*

Does not apply

Federal Requirements (check one or more):

- The item is available only from a single source and an equivalent cannot be substituted; this must be documented
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation
- TEA (or other Federal awarding agency) expressly authorizes noncompetitive proposals in response to a written request from the ESC
- After solicitation of a number of sources, competition is determined inadequate

State Requirements (check one):

- Identification and confirmation that competition in providing the item or product to be purchased is precluded by the existence of a patent, copyright, secret process or monopoly
- A film, manuscript, or book
- A utility service, including electricity, gas, or water
- A captive replacement part or component for equipment

FORMS CHECKLIST:

W-9 FORM: *Completed, signed and attached electronically to the vendor's information in the TxEIS system.*

- Yes
- No – forward electronic copy to purchasing
- HMPS Staff – not required

By signing below, individual attests that purchases are allowable, reasonable, necessary and allocable per criteria designated above. Failure to submit the completed compliance form prior to placing an order could cause the grantee to be identified as high risk and could result in additional sanctions.

Signature of Professional Staff Member

Date

Print Name

Title

**SOUTH TEXAS EDUCATIONAL TECHNOLOGIES, INC.
NEW VENDOR REQUEST FORM**

Is the vendor providing a service to your school/department? Yes or No (Circle One)
If yes enter the Tax ID# or SSN of the vendor: _____

Is the vendor to buy supplies & material? Yes or No (Circle One)

NAME OF THE VENDOR: _____

MAILING ADDRESS: _____

REMIT PAYMENT ADDRESS: (if different) _____

TELEPHONE NO: _____ CELL PHONE NO. _____ FAX NO. _____

DESCRIPTION OF SERVICES/GOODS TO BE PURCHASED FROM THIS VENDOR: _____

.....

VENDOR MUST FAX THIS COMPLETED FORM TO:

ATTN: STET- Jihad Colyer, Accounts Payable

Phone: 956-969-3092 Fax: 956-969-8614

.....

Approved Not Approved

Comptroller or Assistant Business Manager

Date

Unauthorized Purchase Form

Date of purchase: _____

Campus/Person: _____

Vendor Name: _____

Vendor Address: _____

Amount of Purchase: _____

Reason for Unauthorized Purchase

Principal Signature

Date

Superintendent Signature

Date

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-			-		
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

FORM CIQ

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

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

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

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

OFFICE USE ONLY

Date Received

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

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

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

Name of Officer

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

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

Yes No

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

Yes No

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

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

7

Signature of vendor doing business with the governmental entity

Date