

**INGRAM INDEPENDENT SCHOOL
DISTRICT**

FINANCIAL PROCEDURES MANUAL

2024-2025



GO WARRIORS

APPROVED 9/13/2024.

BASIC SYSTEM CODE COMPOSITION:

Encumbrance Accounting

Budgets are the legal authority for expenditures. To exercise this authority, the administrator must have accurate up-to-date information on the status of the budget balances at all times. Knowing how much money has been spent to date is generally not sufficient. The amount committed must also be known to avoid over expenditure of budgeted funds. An encumbrance accounting system is a method of ascertaining the availability of funds and then reserving funds to cover outstanding obligations.

Encumbrances represent commitments related to contracts not yet performed (executor contracts) and are used to control expenditures for the year and to enhance cash management. A school district often issues purchase orders or signs contracts for the purchase of goods and services to be received in the future. At the time these commitments are made, which in its simplest form means that when a purchase order is prepared, the appropriate account is checked for available funds. If an adequate balance exists, the amount of the order is immediately charged to the account to reduce the available balance for control purposes. The encumbrance does not represent an expenditure for the period, only a commitment to expend resources. Likewise, the account reserve for encumbrances is not synonymous with a liability account since the liability is recognized only when goods are received, or the services are performed. When the invoice comes in and is approved, the budgetary accounts are eliminated, and the actual expenditure and related liability are recorded. Any difference between the encumbrance and the expenditure is reflected as an adjustment to the remaining encumbrance balance. The original encumbrance entry is based on the estimated costs of goods and services and may, as illustrated above, differ from the eventual cost of the item.

During the budgetary period, a school district can determine the remaining amount of the new commitments that can be signed by comparing the number of appropriations to the sum of expenditures recognized and encumbrances outstanding.

An encumbrance may be liquidated in whole or in part or canceled when any of the following situations occur:

1. Satisfactory receipt or legal acceptance of a partial or complete shipment of goods or services.
2. Notice of or failure of the vendor to fulfill terms of the order or contract Cancellation of the order if funds are not available due to lack of funds.

Since many purchase orders are based on catalog prices or quotes subject to changes, amounts of encumbrances may vary from the amounts of expenditures. In any case, the total encumbrance is liquidated at the same amount as originally booked.

Treatment at Year End

Prior to the end of the year, every effort should be made to liquidate outstanding encumbrances. When encumbrances are outstanding at the fiscal year end, the school district likely will honor the open purchase orders or contracts that support the encumbrances. For reporting purposes, as noted earlier, outstanding encumbrances are not considered expenditures for the fiscal year. If the school district allows encumbrances to lapse, even though it plans to honor the encumbrances, the appropriations authority expires, and the items represented by the encumbrances are usually reappropriated in the following year's budget.

Fund Code

A mandatory 3-digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Examples:

199-General Fund

461-Campus Activity Fund

865-Student Activity Fund

Function Code

A mandatory 2-digit code applied to expenditures/expenses that identify the purpose of the transaction. The first digit identifies the major class, and the second digit refers to the specific function within the area.

Examples:

11-Instruction

12-Instructional Resources & Media Services (Library)

13-Curriculum Development and Instructional Staff Development

23-School Leadership (Principals)

31-Guidance, Counseling & Evaluation Services

33-Health Services (School physicians)

34-Student Transportation

35-Food Service

36-Cocurricular/Extracurricular Activities

52-Security & Monitoring Services

OBJECT CODES

A mandatory 4-digit code that identifies the nature and object of an account, a transaction, or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. The following is a list of commonly used Expenditure/Expense Object Codes, and their descriptions used by Ingram ISD campuses.

6200 PROFESSIONAL & CONTRACTED SERVICES

The major account classification is used to record expenditures/expenses for services rendered to the school district by firms, individuals, and other organizations. Normally, professional, and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

6219 Professional Services

This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district. These professionals are required to be licensed or registered with the state. Professional services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district.

6249 Contracted Maintenance and Repair

This code is used to classify expenditures/expenses for normal contracted maintenance and repair of items.

This includes expenditures/expenses for normal contracted upkeep, repairs, maintenance, and renovation of:

- * Office equipment
- * Furniture
- *Computers
- *Other equipment when the repairs are provided by an outside individual or firm

6259 Utilities

This code is used to classify expenditures/expenses for utilities. All expenditures/expenses coded to object code 6259 are to be coded to either function 51, Facilities Maintenance and Operations or 81, Facilities Acquisition and Construction.

This includes:

- *Water, wastewater treatment, and sanitation (garbage disposal)
- *Telephone services and telecommunication charges for cellular phones, modem line charges, facsimile charges, etc.
- *Electricity
- *Natural gas, propane, coal, and any other fuel used for the heating and cooling of buildings

6269 Rentals – Operating Leases

This code is used to classify expenditures/expenses for other rentals-operating leases. This includes, but is not limited to rental or lease of:

- *Furniture
- *Computers
- *Copiers
- *Telecommunications equipment
- *Vehicles (including buses)
- *Land

*Buildings

*Space in buildings

*Grounds

6291 Consulting Services

This code is used to classify expenditures/expenses for consulting services. Consulting services refer to the practice of helping districts improve performance through analysis of existing problems and development of a plan. Consulting may involve the identification and cross-fertilization of best practices, analytical techniques, change management and coaching skills, technology implementations, strategy development, or operational improvement. Consulting services cover all functional areas such as instruction, curriculum, and administration.

6299 Miscellaneous Contracted Services

This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere.

6300 SUPPLIES AND MATERIALS

This major classification includes all expenditures/expenses for supplies and materials.

6321 Textbooks

This code is used to classify expenditures/expenses for textbooks purchased by the school district and furnished free to students, certain classes, or grades.

6329 Reading Materials

This code is used to classify all expenditures/expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices, or libraries whether in print or electronic format. Also included are reference books and other reading materials placed in a classroom or offices that are not cataloged and controlled by the library. Additionally, this code also includes library books and media that do not meet the capitalization criteria of the school and have a per unit value of less than \$5,000 and/or a useful life of one year or less.

6339 Testing Materials

This code is used to classify expenditures/expenses for testing materials including test booklets.

6343 Items for Sale

This code is used to classify expenditures/expenses for such items as soft drinks, food, or other goods to be sold through vending machines, school stores, etc., not related to the regular food service program.

6399 General Supplies

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

Examples:

*Consumable teaching and office items such as paper, pencils, forms, postage, etc.

*Workbooks

*Site licenses, single use software that has a per-unit cost of less than \$5,000

6400 OTHER OPERATING COSTS

This major classification is used to classify expenditures/expenses for items other than Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Service and Capital Outlay that is necessary for the operation of the school district.

6411 Travel, Subsistence-Employee Only

This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Travel expenses must conform to IRS regulations. Any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act. The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, in-service training, etc.

Note: Membership dues are classified in account 6495, Dues

6412 Travel and Subsistence-Students

This code is used to classify the cost of transportation (rental of vans, buses, and other vehicles), meals, participation fees, room, and other expenses associated with students traveling for school sponsored events. (Do not use function 34).

6419 Travel and Subsistence-Non-Employees

This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business not specified elsewhere. This includes expenditures/expenses for the following groups:

*Travel for individuals not employed by the school district

This includes travel expenses incurred while traveling to school district authorized activities, including transportation expenditures/expenses paid:

-- To parents

-- For board member travel

-- For individuals not employed by the paying agency for allowances related to and/or for participation in organizational controlled or directed activities

6495 Dues

This code is used to identify expenditures/expenses for dues paid to clubs, committees, or other organizations.

Examples: TASA, TASP, TASB, Lions Club, Rotary Club, local chambers of commerce and other associations.

This does not include any registration fees associated with attending conferences or seminars, which are coded to account 6411. Dues paid on behalf of an employee should be coded to that employee's function code; dues paid on behalf of the district should be coded to function 41. Prior to this change, dues were included in object code 6499.

6499 Miscellaneous Operating Costs

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

- * Fees (not associated with travel)
- * Awards
- * Bid notices
- * Graduation expenses
- * Newspaper advertisements, etc.

6600 CAPITAL OUTLAY-LAND, BUILDINGS AND EQUIPMENT

6639 Furniture >\$5,000

This code is used to classify expenditures for furniture having a per-unit cost of \$5,000 or more and a useful life of more than one year.

6639 Technology-Related Equipment & Software >\$5,000

This code is used to classify expenditures for technology related equipment and software having a per-unit cost of \$5,000 or more and a useful life of more than one year.

6639 Other Equipment >\$5,000

This code is used to classify expenditures for other equipment having a per-unit cost of \$5,000 or more and a useful life of more than one year.

Program Intent

11-Basic Educational Services

21-Gifted and Talented

22-Career and Technical

23-Services to Students with Disabilities (Special Education)

24-Accelerated Education

25-Bilingual Education and Special Language Programs

26-Nondisciplinary Alternative Education Programs – AEP Basic Services

28-Disciplinary Alternative Education Program – DAEP Services

91 - Athletics and Related Activities

99 – Undistributed

Activity Funds

Activity Fund consists of monies received and held by the campus to be expended or invested for the benefit of students in accordance with District policy. Specifically, activity funds accumulate from the collection of student fees and various schools approved fund-raising activities.

Student Organizations

A student organization is one which has been properly approved by the campus principal and consists of elected student officers and a faculty sponsor. A roster of newly elected officers is to be furnished to the principal by October 1st of each school year. Clubs which do not elect officers and/or hold regular activities for two consecutive school years will be considered inactive and any balances transferred to a District student activity account. In addition, organizations which do not have a slate of approved officers will not be allowed to conduct fund raising activities. The sponsor of each school organization is required to ensure that adequate financial records are maintained. These records, which are subject to audit, should include, at a minimum, the following:

Monthly Detail General Ledger Report

Sponsor's copy of cash receipt forms

Sponsor's copy of invoices

The minutes of each meeting should detail, at a minimum, attendance, approval of expenditures, discussion of fund-raising activities and approval of financial status.

Activity Fund Types

There are two types of activity funds that are common for Texas Public Schools. The first (Fund 461) is a clearing account that is used for items such as flower fund, coffee fund, scholarships, etc. These funds shall be used to promote the general welfare of each school and the educational development and morale of all students.

The second type of activity fund (Fund 865) is the property of student groups, i.e. student council, cheerleaders, etc. Decisions on the use of the club funds should be made by the student groups to whom the funds belong, if the decisions regarding the use of the funds do not conflict with Board Policy and/or legal regulations or restrictions.

Responsibility for Activity Fund

The campus principal is responsible for the proper collection, disbursement, and control of all campus activity funds in compliance with district policy.

Fund Raising Activities

Fund Raising is an organized activity to raise funds for an organization or campus. The principal must first approve all fund-raising activities involving a vendor or requiring public solicitation. Campuses are not allowed under Texas Law to conduct raffles or bingo. Sponsors who do not effectively manage their activities and have large monetary amounts outstanding will not be allowed to conduct subsequent fund-raising activities. Within 10 school days of the close of the activity, required paperwork must be completed and forwarded to the Business Office.

Sponsors' Responsibilities:

The sponsor of each student organization is required to sign a Sponsor Acknowledgement of Responsibilities form and submit it to the campus principal. The sponsor of each student organization is required to maintain adequate records to support the financial activities of the group. These records are subject to review during the audit of the school's activity funds and should include, at a minimum, the following:

Copies of money receipts and tabulations of monies collected.

Detailed records of fund-raising proceeds.

The sponsor should periodically compare his or her financial records to those kept by the campus secretary and/or campus principal. If there is a discrepancy, it should be reported immediately.

Collection of Money

All money collected by an organization should be recorded by using collection forms provided by fund raising vendors. All collections must be deposited in the school bank account. Money collected should not be kept overnight in a desk or file cabinet, nor should the sponsor take it home. If, for some reason, all records cannot be completed and recorded before the end of the day, the funds should be locked and/or stored in the campus safe or vault. Under no circumstances should personal checks be held for more than five days before being submitted to the campus secretary for deposit. Personal check cashing by faculty members is prohibited. Likewise, cash should not be removed from activity fund collections and replaced with the sponsor's personal check. In addition, cash collections may not be used to purchase supplies, refreshments or for any other purpose. Sponsors will often be collecting money for more than one activity. Each activity should be clearly documented in the collection records. This will assist the business office in determining the sales tax due at the end of each month.

Depositing Collected Funds

When a sponsor submits collected funds to the campus secretary for deposit, the secretary should verify these funds in the sponsor's presence. This is simply a prudent cash-handling procedure that protects both the secretary and the sponsor. If for some reason immediate verification is not possible, the funds should be locked/stored in the campus vault until such time that both individuals are present for cash verification. The sponsor will bear responsibility for any missing deposits or deposit shortages if funds are not verified in the presence of the secretary.

Cash Loss

The student activity funds sponsor will be held responsible for any student activity fund entrusted to them. In the event of a cash loss/theft notify either the campus principal or the Business Office.

Expenditures of Activity Funds

All expenditures from activity funds should be made by check from the Business Office. No expenditure should be made using undeposited cash. Prior to the expenditure of funds, a purchase order must be completed and authorized by the principal. Expenditures must be made in compliance with existing purchasing rules, laws, and regulations. Under no circumstances should purchases be made without proper approval. To the greatest extent possible, purchases should be planned in sufficient time to allow them to be paid by an Ingram ISD check. Ingram ISD is not required to reimburse a sponsor for purchases not properly approved in advance by the principal. Therefore, sponsors' requests for personal reimbursement should be limited in nature. In addition, requests for reimbursement should be submitted within 15 school days of the date of purchase. Remember that Ingram ISD will not reimburse sales tax paid by a sponsor.

Accepting and Depositing Checks

Checks may be accepted only for purchase amount. Post-dated checks should not be accepted.

Acceptable checks should contain the following information:

Name, Address, Phone Number and Driver License Number

Checks that are missing the information shown above should not be accepted.

Checks should be stamped with provided school deposit stamp. A brief note in the memo section of the check should include the fundraiser/activity/ or reason for collection.

Checks should be deposited at the bank and a yellow copy of the deposit slip delivered to the Business Office as soon as possible.

Bank Account

Ingram ISD has only one bank account for all funds. Transactions controlled by outside organizations (PTA, booster clubs) must be maintained in separate bank accounts owned by that organization.

State Sales Tax

Purchases by the school for educational or instructional use or for administrative use necessary to the educational function of the school are exempt from tax (office supplies, copy paper, etc.). A school must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. To be valid, exemption certificates do not require tax numbers.

Items which become the personal property of the student (cheerleader uniforms, band t-shirts, etc., even though connected with a school or organization), are not exempt from tax. The exception would be that items, which are purchased through budgeted or student activity funds as an award to a student (perfect attendance and honor roll t-shirts), are not taxable.

Meals purchased by the school for athletic teams, bands, etc., on authorized school trips are exempt from sales tax if the school arranges for the meals. The school must pay for the meals with a school district check and provide the eating establishment with an exemption certificate.

Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they purchase while on a school authorized trip.

Organizations have the option of:

Adding the tax to the item's being sold.

Absorbing the tax in the item's selling price.

All sales tax collected by the organization shall be remitted to the district's accounting office unless contractual agreements with a vendor stipulate that such taxes should be remitted to the vendor (school picture and book fair sales).

Taxable Status of Sales

School and school related organizations need NOT collect sales tax on the following:

Non-Taxable Sales

Ad Sales (yearbooks, athletic programs, newspapers, posters)

Admission tickets (athletic, dances, dance performances, drama, and musical performances)

Admission (summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, academic competition fees)

Club memberships

Cosmetology Services (Products sold to customers are taxable)

Discount/Entertainment cards and books

Facility rentals for school groups

Food and drinks sold at PTA/PTO Carnivals

Vending machine sales

Meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day

Candy and food items sold through fund raising drives by PTA/PTO or students of the school who are under eighteen years of age

Labor (automotive, upholstery classes) (parts are taxable)

Parking permits

Services (car wash, cleaning)

Tax-Free Days

Each school district, campus, and organization is allowed to have two tax-free sales/days each calendar year. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5,000 or less.

State and local sales taxes shall be imposed and collected on all sales for:

Agricultural Sales Magazines (when sold individually)

Art (supplies and work of art musical supplies such as recorders, reeds, etc.)

Athletic (equipment and uniforms)

Athletic programs, posters

Band (equipment, supplies, patches, badges, uniform sales or rentals)

Book Covers

Books (workbooks, library) (when we are the seller)

Booster club materials

Calculators

Calendars

Candles

Car painting, pin striping

Clothing (school, club, class, spirit)

Computer supplies, mouse pads

Cosmetology products sold to customers

Cups (glass, plastic, paper)

Decals

Directories (student, faculty)

Drafting supplies

Fees for materials when the product becomes the possession of the student (i.e. vocational projects)

Flowers

Fundraiser items such as handicrafts, t-shirts, candles, cups, books, and school supplies sold by a school associated organization during a fund-raising drive.

Greeting Cards

Handicrafts and stationery

Hygiene Supplies

Identification cards (when they are sold to entire student body; does not include the fine for a lost ID)

Locks (sales and rentals)

Plants (holiday greenery and poinsettias)

Rentals (equipment of any kind)

Rings and other school jewelry

School Pictures (school and/or group if school is the seller)

School publications (brochures, magazines, sheet music, hymnals, etc.)

School Store Supplies (all items except food)

School store (i.e. pencils, erasers, paper, etc.)

Sewing kits

Stadium seats

Uniforms of any kind (includes PE, dance team, drill team, cheerleaders, athletic, club shirts)

Vending (pencils and other non-edible supplies when the school services the machine) Woodworking/crafts materials when kept by the student

Yard signs

Tax Exemption Certificates/ Hotel Tax Exemption

A school district is a political subdivision of the State of Texas and is, therefore, exempt from paying state sales tax. A tax exemption certification should be completed and sent to a vendor who has requested a tax number for his/her records. A Hotel Occupancy Tax Exemption Certification may be furnished to a hotel or motel when

a district representative is occupying a room overnight while on school district business. These forms may be obtained from the Ingram ISD Business Office or IISD website. However, Ingram ISD must pay local tax.

Questions concerning the hotel exemption certificate should be referred to the Business Office.

Disbursement of Funds

A Purchase Order must be completed for all expenditures regardless of the amount. Sponsors should keep on file a copy of the purchase requisition/purchase order and any other supporting documentation (invoices, receipts). Checks will not be disbursed without the appropriate documentation. An individual's authority to expend activity funds will be revoked if he/she fails to turn in the appropriate supporting documentation. If a student desires reimbursement for an item which he/she has previously paid (lost textbooks or library books), he/she must return the original copy of the receipt indicating the payment of the fine. The reimbursement should be in the form of a check payable to the student's parents.

Donations/Gifts

At various times throughout the school year, sponsoring organizations or individuals may wish to donate monetary amounts or a fixed asset to a specific campus or program. Prior to accepting the donation, the superintendent will determine if the donation is acceptable to Ingram ISD.

Alcoholic Beverages

The purchase of alcoholic beverages with school funds is strictly prohibited.

Refunds

All refunds for students under eighteen (18) years of age for tuition, textbooks, etc., should be generated on a school check payable to the student's parent or legal guardian.

1099 Requirements

A W-9 form, and Conflict of Interest form will be required for all vendors to be added to the accounting software. If in doubt, the campus should contact the Accounts Payable Department for clarification.

Contracts

Individual campus/department administrators do not have the authority to enter into contracts.

BUSINESS OFFICE

Basic Information

Ingram ISD is tax exempt, and taxes should not be paid on purchases. Employees cannot buy items through the school. Employees that buy items themselves cannot receive credit for taxes they paid. Employees should not use any district phones for personal long-distance calls. Personal long-distance calls should be placed on the employee's calling card. Personal mail should not be run through the school's postage meter. Even if the school is reimbursed, it gives the appearance that it is mailed at school expense.

Requisition and Purchasing

All requisitions should go through the appropriate channels on each campus. The building principal will submit the finished request to the Business Office. It is helpful if all addresses of vendors and necessary identifying information are complete. Teachers should not purchase items without prior approval by the business office

and then ask to be reimbursed by the district. Personal purchases through school purchasing are not allowed under any circumstance.

Requisitions/Purchase Orders

Each campus or department must prepare and enter its own requisitions. Decisions regarding personnel authorized to execute purchase requisitions will be left to the discretion of the building principal/director. Because all requisitions and numbers are generated electronically, it is imperative that procedures for entering required information be followed exactly. Any orders submitted for approval with missing information, or incorrect budget codes may be denied or re-entry of information requested.

Preparation of Requisition

Please follow the guideline below.

1. In Ascender under PURCHASING tab - Click: Maintenance > Create/Modify Requisition”
2. Click: Add
3. Enter Description
4. Select Vendor - Click: Save and Add Detail
5. Add line items - be sure to include descriptions, special instructions, and budget code
6. Click: Submit for Approval

Approval for Requisitions

After the requisition has been entered into Ascender it is automatically ready for approval by the principal. After principal approval the requisition will be checked, approved, and processed by the business office. At this point, the requisition becomes an OPEN status Purchase Order, and a signed copy will be available for printing by campuses. Any purchase orders requesting a check must be approved by the principal before 4:00 PM on Monday for the Wednesday check run. No purchases should be made prior to the final approval from the business office**.

****ANY PURCHASES MADE PRIOR TO THE APPROVAL OF THE PURCHASE ORDER ARE IN VIOLATION OF DISTRICT AND STATE POLICY. ****

Rush Purchase Orders

From time to time, it is recognized that situations will arise whose urgency will dictate the immediate processing of requisitions. In such cases, the completed requisition is to be entered into Ascender as normal and then an email sent to the business office notifying them of the “rush” status. The order will be given priority approval status and sent back to the campus as quickly as possible.

Emergency Purchases

If an “Emergency” purchase must be made without a purchase order in hand the following process should be followed.

1. Obtain approval from campus Principal.

2. Call the business office to obtain authorization for purchase.

Be prepared to provide the following information:

Vendor's name, total dollar amount, account number, brief description of merchandise and for what the merchandise will be used.

3. The business office will advise of steps to be taken next.

***** The District Credit card is not to be used as a replacement for emergency purchase orders. The business office will determine the best course of action in each situation. *****

Receiving Deliveries

1. When merchandise is received by a campus or department, accounts payable must be notified for the invoice to be considered for payment. This is done by receiving the merchandise in the "Receiving" function in Ascender.
2. Invoices given directly to campus personnel should be scanned to Accounts Payable.
3. Check the delivery address before accepting any merchandise for your department or campus. Verify that the merchandise delivered matches the delivery manifest. DO NOT accept merchandise if it is damaged, or if it does not match the driver's records.

Open Purchase Orders

1. All open purchase orders will be closed prior to the budget year-end.
2. Monitor your balance on all open purchase orders.
3. Charge slips, receipts or invoices must be scanned to Accounts Payable and "received" in Ascender upon receipt. Finance charges and late fees will also be paid for with your funds. Receipts/Invoices must be detailed, listing items purchased.
4. Once encumbered funds are depleted/spent, a new P.O. will need to be completed before further purchases can be made.

New Vendors

Please submit a vendor packet on all new vendor requests to Accounts Payable. All vendor requests must be accompanied by a W-9 and Conflict of Interest form.

Issuing of Checks

Checks are printed weekly and are available by noon on Thursdays. Only in an emergency situation will checks be issued on another day.

EMPLOYEE TRAVEL

Schedule of Allowable Expense - Travel expenses are not allowed to be charged to any Federal Grant Programs.

1. Expense reimbursement for extended travel:
 - A. **Lodging**–Must be Preapproved and have an original receipt.

***Conference Hotel rates will be approved.

B. Meals –

1. For breakfast, lunch, and dinner rates see current year rate sheet.

C. Mileage- Mileage rates are following current IRS allowable rates.

ONLY THE SUPERINTENDENT MAY AMEND OR OVERRIDE THIS POLICY.

Ingram Independent School District

Sponsor Acknowledgement of Responsibilities

The purpose for the raising and expending of funds by student groups is for the direct benefits of the students. Fund raising activities will contribute to the educational experience of the pupils and will not conflict with the instructional program. Money raised by the student groups and organizations will be held by the school as the trustee. The faculty sponsor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed from club funds.

I hereby acknowledge that I have read the Ingram ISD's Financial Procedures Manual and that I am responsible for complying with it. I acknowledge that:

1. All fund-raising activities will be approved in advance by the principal.
2. I am responsible both for safeguarding and accounting for funds received from or on behalf of students by use of:
 - a) Cash Receipt Books for individual sales \$10 and over, AND
 - b) Activity Sales Collection Reports for individual sales less than \$10.
3. Student activity money will be turned into the office as soon as possible in the same form in which it was received.
4. At the completion of all fundraisers, the Fundraiser Profit-Loss Statement will be completed and submitted to the principal for approval.
5. All purchases made on behalf of the student organization will be made by purchase order/check and approved in advance by the principal.
6. I will maintain a positive balance in my organization's account and retain all records such as fund-raising forms, receipt books, etc.

I understand that I will be held responsible for any student activity funds entrusted to me and that I will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures.

Signature

Date

Print Name & Student Club or Organization

Campus

TRAVEL POLICY

It is the policy of the District to reimburse employees for all necessary business travel expenses incurred while conducting district business. Expenses are to be within the established District guidelines and will be reimbursed with proper documentation. This travel procedure applies to:

1. All employee business travel.
2. District-paid extracurricular student competitions.
3. Other District travel.

GENERAL GUIDELINES:

1. Documentation should include the date, location, event name, and attendee names.
2. Exceptions to this policy must be authorized by the Superintendent or designee and must be accompanied with written documentation describing the justification for the exception. Granted exceptions must still fall within the U.S. General Services Administration (GSA) Per Diem Rates.

EMPLOYEE TRAVEL

1. Local Travel

- a. If the employee is traveling within a 100-mile radius, travel is considered as "local travel" and an overnight stay is not authorized.
- b. Local travel requests must be submitted to Accounts Payable within thirty (30) days for reimbursement. Requests received more than thirty (30) days after the travel date may be denied.

2. Out of District/Out of State

- a. All travel must be approved in advance by the appropriate level(s) of management prior to any travel commitment or expenditure of funds. Out-of-state travel must be approved by the Superintendent or designee prior to the expenditure.
- b. All air travel will be by coach/economy class only. Travelers are expected to accept flights that utilize the lowest fare route. **MUST BE APPROVED BY SUPERINTENDENT**
- c. NO reservations shall be made prior to all approvals being received.

3. Conference Related Travel

- a. The conference brochure detailing the room rates must accompany the employee's Purchase Order for payment to be processed.

HOTEL EXPENSE

1. Travel within the State of Texas is exempt from state sales tax upon the presentation of a valid hotel occupancy sales tax exemption form.
2. Hotel expenditures are limited per night as set by the Texas Comptroller of Public accounts depending on the number of people per room.

***Conference Hotel rates will be approved.

3. If the room is to be occupied by two people, please have both names on the invoice and purchase order.
4. Standard room accommodation will be provided. Travelers will be asked to reimburse the District for any costs related to an upgrade in room accommodation.
5. Lodging expenditure must be supported by adequate receipts.

MEALS

1. The District will provide meal per diems for employees with out-of-town overnight trips at district established rates.
2. Alcoholic beverages and gratuities are not allowable expenditures.
3. All employees incurring expenses for business meals where business is discussed must record the attendees and their business relationship, in addition to the business purpose, subject discussed, and benefit derived.

This is an IRS requirement.

4. Receipts for meal per diem are not required.

MILEAGE

1. Mileage will be reimbursed at the current rate established by the Texas Comptroller's Office provided the employee supplies appropriate documentation or Advance Travel Request form.
2. Documentation must include actual mileage based on the most reasonable route taken to destination. For example: MapQuest, Google Maps, etc.
3. Travel expenses are not allowed to be charged to any Federal Grant Programs.