

Coupland Independent School District

Financial Procedural Manual

2022-2023

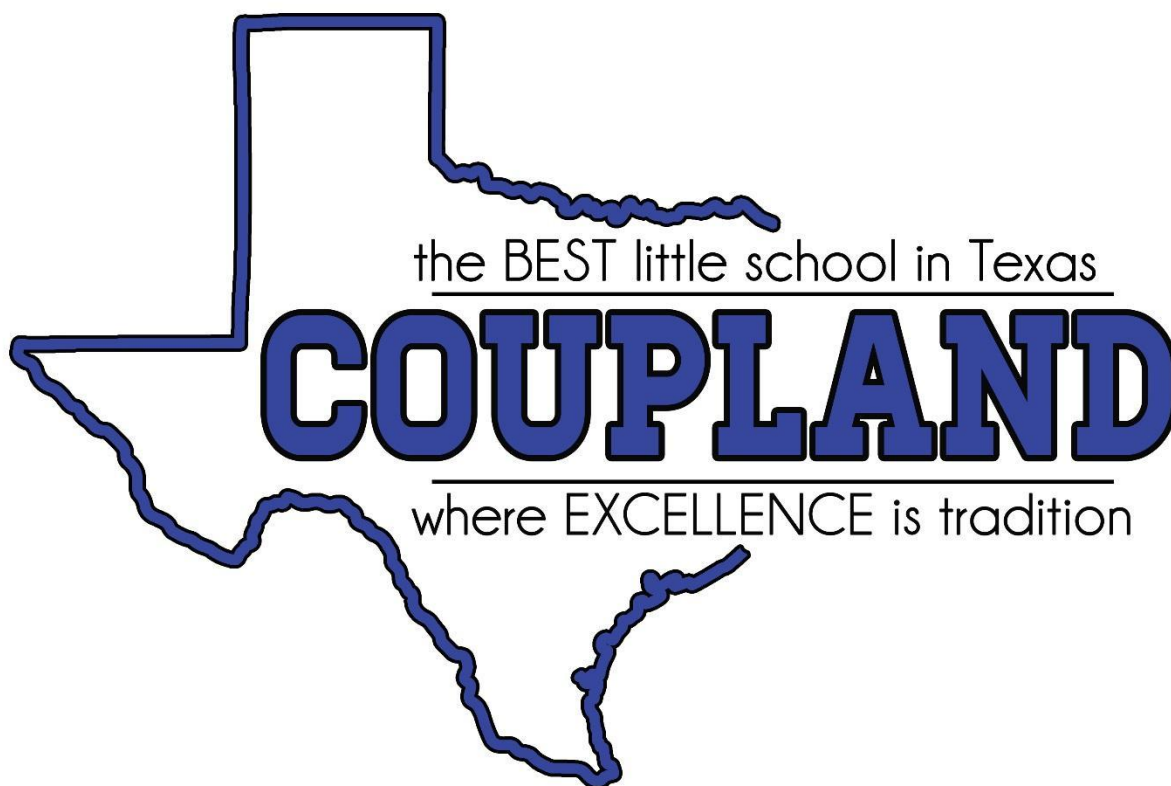


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1. ACTIVITY FUNDS

Section: ACT

Purpose

Activity funds consist 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 school approved fund raising activities.

Types of Activity Funds

There are two types of activity funds that are common for Texas public schools. The first is a clearing account of campus funds (fund 865). 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 is the property of student groups, i.e. student council, drill team, etc. (fund 461). The school district is required to provide stewardship by properly accounting for these funds. Decisions on the use of club funds are the concern of the specific student groups to whom the funds belong, as long as the decisions regarding the use of the funds do not conflict with Board policy and/or legal regulations or restrictions.

Assets of outside groups, such as the PTO or booster clubs, are not activity funds and cannot by law be the accounting responsibility of the school district.

Responsibility for Activity Fund

The Business Office is responsible for the proper collection, disbursement, and control of all campus activity funds. This responsibility includes the physical safeguard, accounting, administration, and disbursement of funds in compliance with district policy.

Cash receipts are posted by the Business Office at the end of each week. Once a week, generally on Thursdays, the business office will prepare and post budget amendments to disburse revenues to student activity budgets. Please refer to Purchasing guidelines in section 11 for all activity encumbrances.

Accounting for Fund Raising Activities

All fund raising activities involving a vendor or requiring public solicitation must first be approved by the Principal/Superintendent **in writing using form Fund Raising Activity Application**. Raffles, bingo and other games of chance will not be allowed. Each campus and/or organization will be allowed two fund raising activities per year, which involve an outside vendor. Generation of activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). Student participation in approved fund-raising activities shall not interfere with the regular instructional program.

Money raised by student clubs shall be used to benefit the group as a whole rather than being credited to student individual accounts. According to the IRS Publication 557, if individual accounts are used to accumulate fundraising profits for individuals, then a) the money becomes taxable to the student; and b) the people who donate in good faith are not allowed to deduct their contributions.

Within one month of the close of the activity, a **Fund Raising Recap Form must be completed and forwarded to the Business Office.** This form details the total receipts and expenditures of the sale and provides a section to detail lost, damaged or returned products. Monies which are uncollected due to the failure of a student to remit funds should be detailed on the recap form. These records should be maintained by the campus so that the monies can be collected at registration or prior to graduation.

Student Organizations/Clubs

A student organization/club 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 and forwarded to the Business Office.

Per the Texas State Comptroller's Office each organization/club is allowed to have two, one-day tax free sales events each calendar year. One day means 24 consecutive hours or over a period of time as pre-sales with a single delivery date.

- The sponsor of each school organization is required to ensure that adequate financial records are maintained along with supporting documents for monies collected and documentation for deposits. At the end of every school year, the principal or designee, as part of the closeout procedures, shall collect all club records for storage on the campus for ending school year, then at the Business Office for the rest of the archival period of time.

Activity Account Cash Receipt Procedures

All cash collections received by the campus or various student organizations for fees, dues, fund raising, etc. must be deposited in the school activity fund upon receipt. All funds must be supported by a deposit slip documenting the source and revenue accounting code. The deposit will be logged in with the Business Manager. The Fund Raising Recap Form must be turned in as soon as the fundraiser is complete. All personnel will take any monies collected for any reason to the office daily to be deposited into the bank. Funds should not be kept in classrooms, personal wallets or purses or at home for extended periods of time. No cash purchases should be made – every dollar collected should be receipted and deposited to the Central Office. All funds shall be deposited to the appropriate activity account at the district’s depository bank, Union State Bank.

Bank Reconciliation

Each bank account must have a minimum of two authorized check signers. All checks must be signed with two actual signatures; rubber stamps are not to be used. Under no circumstances shall checks be pre-signed and stored for future use.

Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance in the general ledger as of the last day of the month.

Using a Centralized Bookkeeping System, the Business Office handles all bank reconciliations. Records are maintained in the Business Office.

Student and Campus Activity Chart of Accounts

The following is the Chart of Accounts for Student and Campus Activity Accounts:

Fund for Student Accounts (clubs, etc.): **865**

Fund for Campus Accounts, money used for students: **461**

1100 CASH AND TEMPORARY INVESTMENTS

1110.00 CASH IN BANK

1200 RECEIVABLES

1260.00 DUE FROM GENERAL FUND

2100 PAYABLES

2110.00 ACCOUNTS PAYABLE

2181.00 DUE TO OTHER GOVERNMENTS/SALES TAX

3490 FUND BALANCES

3490 FUND BALANCE

5700 RECEIPTS

5742.00 INTEREST INCOME

5744.00 DONATIONS

5755.00 GENERAL REVENUE

6000 DISBURSEMENTS

6299 CONTRACTED SERVICES

6399 GENERAL SUPPLIES

6400 OTHER OPERATING EXPENDITURES

6411.00 TRAVEL - STAFF

6412.00 TRAVEL - STUDENTS

6495.00 MEMBERSHIP

6499.00 OTHER OPERATING EXPENDITURES

CHART OF ACCOUNTS EXPLANATION

The following is a brief explanation of the accounts listed in the activity fund chart of accounts.

1110.00 Cash in Bank

This account is used to record all banking activities which occur at the campus.

1260.00 Due from General Fund

This account is used to record expenses which will be reimbursed by budgeted funds.

2110.00 Accounts Payable

This account is used to record all encumbrances for purchase orders.

2181.00 Due to Other Governments/Sales Tax

This account is used to account for all sales tax collections and the subsequent remittance to the Business Office.

3490 Fund Balances

These accounts reflect the actual balances of the accounts listed. In order for CISD to be in compliance with TEA Accountability Guidelines, the receipts and disbursements of certain accounts must be determined for inclusion into the District's General Ledger. To achieve this goal in the most efficient manner possible, all transactions are recorded using the revenue and expense accounts which follow. These accounts are then closed to the appropriate fund balance account at closing.

The following accounts are used to measure school wide activities.

5742 Interest Income

This account is used to record the amount of interest received during the month for certificate of deposit investments and cash in bank.

5744 Donations

This account is used to record the receipt of monies from outside organizations.

5755.00 General Revenue

This account is used to record revenues if the receipts from the activity benefit the principal activity account. This account is also used to account for revenues generated by fund raising activities.

6299.00 Contracted Services

This account is used to record the charge for the repair and maintenance of school equipment or for any service provider for district (any logo placed on shirt, caps)

6399.00 General Supplies

This account is used to record all general supplies purchased by the school.

6411/6412 Travel/Staff & Students

This account is used to record travel expenditures. Expenditures must be made within district guidelines noted in a later section of this manual.

6499.00

This account is used to record the expenditures of registration fees or other expenses that would relate to travel.

6495.00

This account is used to record the expenditures of membership fees.

2. GENERAL FUNDS

Section: GEN

Deposits

In accordance with the GASB (Governmental Accounting Standards Board and the GAAP (Generally Accepted Accounting Principles)

All personnel will take any monies collected for any reason to Central Office daily to be deposited into the bank. Funds should not be kept in classrooms, personal wallets or purses or at home for extended periods of time. No cash purchases should be made – every dollar collected should be receipted and deposited to Central Office. All district funds shall be deposited to the appropriate account at the district's depository bank, Citizens' National Bank.

The following steps will be followed:

- a) Cash sheet to be filled out completely with an account code, number, correct denominations, copy of all checks, description of how monies were collected, where monies are going and attach all supporting documents. (i.e. check stubs, copies of P.O., letters, etc.)
- b) Make sure the cash sheet has an account code on it.
- c) Put reason for the deposit.
- d) Turn the deposit into the Central Office.
- e) The deposit must be logged and put into bank bag.
- f) No money will be kept overnight on campus. Occasionally a deposit may be placed in the district's safe overnight.
- g) The deposits should be taken to the Central Office Daily.
- h) If the deposit is not complete –(i.e. taking up money for a class –fundraiser) it must be turned in to the secure lockup, logged and a dated note can be put on the Bank Bag to indicate to wait until the deposit is complete (no more than 5 working days). After 5 days the deposit will be banked according to the date on the original log.
- i) Under no circumstance should a student turn in a deposit.
- j) All money must be deposited prior to holidays and weekends.

Procedures for Accepting and Depositing Checks

- Checks must be deposited daily.
- To minimize return checks, all checks accepted must have proper identification:
 - Name and address preprinted on the check
 - No temporary checks
 - Home phone number and driver's license on check
- Upon return of an NSF check, the Business Office will notify the depositing entity of the NSF and will contact the individual who originated the check. The check amount will be debited from the original revenue account.
- Individuals with outstanding returned checks must pay by cash or money order to the Business Office. If restitution is not made within 10 business days, the business office may choose to remit the NSF check to Williamson County for collection.

Bank Reconciliation

- Each bank account must have a minimum of two authorized check signers. All checks must be signed with one actual signature; rubber stamps are not to be used. Under no circumstances shall checks be pre-signed and stored for future use.
- Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance in the general ledger as of the last day of the month.
- Using a Centralized Bookkeeping System, the Business Office handles all bank reconciliations. Records are maintained in the Business Office. Fraud, if any, shall be reported immediately to the Business Manager.

Disbursement of Funds

All expenditures require a requisition approved by the superintendent at central office. If approved, a purchase order number will be issued and purchases may be made. The appropriate supporting documentation should then be attached to the PO and sent to the business office for payment processing. Appropriate supporting documentation includes copy of original requisition, invoices, receipts, packing slips and travel forms (including a registration form, list of students and their grade level if applicable).

Coupland ISD will not reimburse an organization or individual for purchases not properly approved by the superintendent (or designee).

Checks will be printed, endorsed, and released on a bi-monthly basis. Generally, checks will be generated on Wednesday. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. The Business Office shall determine the date that vendors will be paid, so employees should not make commitments to vendors about check disbursements.

The fiscal year begins on September 1st and ends on August 31st. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds. All invoices for goods received before August 31st, shall be submitted to the Business Office by September 15th for processing and payment.

Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to an individual. If any invoices are received, they should be signed (if the goods/services were received), and forwarded to the business office. 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 can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.

General Fund Reimbursement

When there are funds to reimburse the General Fund, the money should be turned into the Business Department. The Business Department will determine the correct account code for the deposit. All district funds shall be deposited to the appropriate account at the district's depository bank, Citizens' National Bank. Examples of a general fund reimbursement would be meal money not used by a student due to absence, entry fee money refunded due to a student absence or a business donating funds for a specific purpose in which the district has already paid for the expense.

Credit Card Issues and Use

Requisitions for credit cards must be submitted to principal for approval. Credit cards will be issued upon approval of requisition for a PO. A Purchase Order number is required to check out a school credit card. Receipts must be attached to the PO and turned in to the Business Office as soon as possible after the purchase. The only time the credit card should be used is reserving a hotel room.

1099 / W-9 Requirements

In order to ensure that Coupland ISD properly reports all payments to the IRS as required by law, all approved vendors require a W-9 form. New approved vendors will be added to the database upon receipt of W-9 form. No payment will be made to a vendor until receipt of W-9.

Contracts

Individuals do not have the authority to enter into contracts and/or grant agreements without the express written approval of the Superintendent. An employee who signs a contract or agreement, without proper authorization, may be personally liable for the terms of the contract or agreement.

Required Bidding

Any time business is done with a vendor in the amount of \$50,000 in one purchase or over the period of a year, bids must be solicited by submitting the request in the local newspaper for two consecutive weeks, as per the GAAP.

Transfer of Funds

Periodically it may be necessary to adjust accounts due to errors in posting or to record the transfer of funds between accounts. The standard journal entry form should be used and sent to the BM for posting. A reason for the transfer of funds between account codes must be entered on the form and transfers must occur within the same functions. The Business Office will post all journal entry forms.

Donations

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 principal must determine if the donation is acceptable and/or will require Board approval.

The principal should also notify the Technology Department of all donated equipment so the asset(s) may be tagged and entered into the fixed asset system. GAAP (Generally Accepted Accounting Principles) requires that the asset be recorded at its fair market value at the time of the donation.

3. AUDITING

Section: AUD

Auditing Purpose and Scope

Auditing is an independent appraisal function established to examine and evaluate the District's activities as a service to the Board of Trustees and the Superintendent. The following areas have been identified for audit coverage:

- Campus Audits
- Accounts Payable
- Accounts Receivable
- Athletics
- Attendance
- Budget Formation and Financial Reporting
- Cash
- Capital Projects/Construction
- Data Processing
- Educational Programs
- Elections
- Energy/Utilities
- Fixed Assets
- Food Service
- State/Federal Grants
- Investments
- Long Term Debt
- Maintenance and Operations
- Other Assets and Liabilities
- Other Revenues and Expenditures
- Personnel and Payroll
- Purchasing and Warehouse Operations
- Risk Management
- Travel Expenses
- Other Trust and Agency Funds

Performance of Audits

Audit procedures for each are designed to:

- Verify the accuracy of all financial records
- Ensure compliance with all district policies and procedures, as well as State and Federal laws and regulations.
- Determine that the district's assets are properly safeguarded.
- Evaluate the economy and efficiency of operations.

It is the responsibility of the administrator to make available to the Auditor all financial records, documentation and access to key individuals that are related to the audit being conducted.

4. BUDGET DEVELOPMENT

Section: BUD

The district must adopt a budget no later than August 31st of each year. The Board of Trustees shall publish a notice and conduct a public hearing regarding the budget prior to adoption of the budget. The district must also publish a notice regarding the proposed budget on the district website.

At a minimum, the Board of Trustees shall adopt a budget that includes the General Fund, Food Service Fund and Debt Service, if any. The adopted budget shall be reported to TEA on an annual basis through the fall PEIMS submission.

The Business Manager shall be responsible for coordinating the development and adoption of the district budget. Every campus and department shall be responsible for monitoring and amending their respective budget to ensure that it meets the identified needs of the campus or department.

Budget Schedule

February	<ul style="list-style-type: none"> Review of budgets by Business Office for compliance with budgeting procedures and accounting codes. Distribution of budget printouts by organization to the appropriate budget manager. Information entered by budget managers in system. Review of first draft of budget by Superintendent.
April-May	<ul style="list-style-type: none"> Complete estimates of revenue and fund balance. Budget work sessions with Board of Trustees. Budget review with SBDM team and administrative staff.
June-Aug	<ul style="list-style-type: none"> Budget work sessions with Board of Trustees. Publish notice of budget hearing. Board meeting and budget hearing. Adoption of budget.

Budget Requirements

- Each year the district will use the “zero based budget process”.

Budgeted by Business Office

- 6121 Stipends
- 6119 Professional salaries
- 6129 Support personnel
- 6112 Substitutes for professional personnel using leave
- Substitutes/Part time for support personnel using leave
- All fringe benefits (6139) & (614X)
- Copier maintenance contracts, rentals, leases, and repairs will be budgeted by the Business Office.

Budgeted by Departments/Organizations

- Special programs (Special Education, GT Education, Compensatory Education and ESL Education) will be budgeted by the Principals (instructional arrangement codes of 23, 22, 24 and 25) for contracted services, supplies and travel.
- All requests for new programs and new positions will be requested through the Superintendent’s Office.

Requests for Additional Funds

Requests must be in support of CISD Board goals, campus improvement plans, division goals or innovations. Requests must be listed in priority order regardless of budget categories/divisions involved.

Requests for Personnel Needs

Need for additional staff should be made directly to the Superintendent. Initial salary cost estimates will be made by the Business Office using the current compensation plan.

Budget Amendments

Requests for budget transfers during the fiscal year should be emailed to the BM after having the proper approvals. Amendments must include whole dollar amounts, account codes and reasons why the transfers need to be made. The budget is adopted at the function code level; therefore, any budget amendments across function codes shall be approved by the Board of Trustees prior to completing. Please allow at least two working days for the changes to be made before trying to access the accounts.

Budget Account Code

The budget account is very specific in its formation. The following explains the structure of the account code.

FUN D	FUNCTIO N	OBJEC T	SUB-OBJ OBJECT	ORGANIZATIO N	FISCA L YEAR	PROGRA M CODE	BUDGE T GROUP
XXX	XX	XXXX	XX	XXX	X	XX	X

5. GRANTS MANAGEMENT

Section: GRA

Grant Contact Information

Name	Title	Email	Phone
Tammy Brinkman	Superintendent	tbrinkman@couplandisd.org	(512) 856 2422
Cindy Olson	Business Manager	colson@couplandisd.org	(512) 856 2422

Responsibilities of Grants Management Department

Grants Management is in the Business Office under the direction of the Business Manager and reports to the Superintendent, the Coupland Independent School District, the district CISD Board of Trustees and to the granting agencies for the financial and regulatory administration of all state and federal financial assistance to the District.

Overall responsibility for submitting proposals and for executing and administering awards rests with the Superintendent. The District has adopted an institutional oversight model for state and federal financial assistance. The oversight model establishes lines of authority within the District related to financial transactions on government assistance received. There are three fundamental principles:

1. The Business Manager is the final approval authority for all grant activity prior to submission to the Superintendent.
2. Responsibility is defined as the authority to make a decision and be accountable for any outcomes associated with that decision.
3. Oversight is always distinct from the operating unit that makes the decisions.

The overall responsibilities of the Grants Management function include, but are not limited to:

- a. Reviewing all grant applications that have a financial reporting or compliance requirement prior to submission for approval by the Superintendent;
- b. Establishing, communicating and promoting policies and procedures consistent with federal, state, and local regulations;

- c. Providing assistance to project managers for the preparation of grant applications;
- d. Exercising budgetary control of grant funds;
- e. Providing overall financial support and monitoring; and
- f. Providing overall compliance monitoring to include;
 - Maintaining an adequate internal control structure to ensure compliance with applicable laws and regulations related to the state and federal regulations;
 - Coordinating formal agency audits or interim reviews of grants by federal or state agencies; and
 - Providing support and guidance to campus and central administrative offices for the effective administration and financial management of grants.

Staff Responsibilities

Director of Federal Programs – is a duty of the Superintendent

- Submitting all state and federal grant applications
- Monitoring finance and compliance of all state and federal grants
- Reporting unusual or irregular activities related to grants to the Superintendent
- Maintaining current knowledge of federal, state and District policies related to grants
- Providing central staff and campus training for federal and state grants, as appropriate

Duties	Staff Responsible
Review DIP for compliance	BM/Principal
Conduct comprehensive needs assessment for District	Principal
Develop plan from assessment, identified needs and prepare budget, staffing and program descriptions	BM, Principal, SBDM team
Compliance reporting	BM, Principal

Training on budgeting, budget amendments, coding, time and effort, purchasing, purchasing cards, credit cards, split-funded salary allocations, contract monitoring (including debarred vendors), travel reimbursements and other employee reimbursements, and selected unallowable costs	BM
Approval of all purchases to ensure compliance with grant requirements, coding, allowable costs, competitive procurement, correct pricing on bids and proposals, eligible vendors (not on debarred list) and alignment with identified needs, CIPs and DIPs	Principal
Periodic reporting (cash drawdowns)	BM
Quarterly reporting	BM
Budget reporting to budget managers, campuses, and central administration	BM
Reconciliation of accounting records with expenditure reports to grantor agencies	BM
Annual review of code of ethics (34CFR Section 80.36), policies and administrative procedures for all of the above listed duties and responsibilities	BM & Superintendent

Determining Allowability of Costs

All grant expenditures must be allowable under the Federal Cost Principles (2 CFR 200 - Subpart E), the grant application program assurances, the granting agency's policies, and the district policies and procedures.

The General Provisions for Selected Items of Cost (Cost Principles) are available on the Department of Education EDGAR webpage.

The district shall adhere to the Cost Principles for federal grants [EDGAR SUBPART E] and any additional grant-specific cost principles. The general principles of EDGAR state that:

- Costs must be reasonable and necessary
 - o A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
 - o Necessary is defined as costs needed to carry out the grant activities
- Be allocable to Federal awards
- Be authorized or not prohibited under State or local laws or regulations.
- Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in **like** circumstances has been allocated to the Federal award as an indirect cost.
- Except as otherwise provided for in EDGAR,

be determined in accordance with generally accepted accounting principles.

- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Be the net of all applicable credits.
- Be adequately documented.

Procurement Standards

The district shall utilize a purchase order and encumbrance system to manage the expenditure of all federal grant funds unless other methods such as credit cards or direct payments, etc. are authorized in the district's operating procedures. All purchases shall be in accordance with the district's School Board Policies (CH Legal and Local) and the district's Purchasing Procedures.

Supplement Not Supplant Procedures

Coupland ISD has implemented guidelines to ensure compliance with the federal fiscal requirement of supplement, not supplant. The purpose of the procedures is to ensure that the level of state and local support for programs remains at least constant and is not replaced by federal funds. Federal funds are used to supplement (add to, enhance, to expand, or increase) the funds available from non-federal sources, and not to supplant (replace or take the place of) the existing non-federal funds.

- 1) Federal funds shall not be used to provide services that the District is required to provide under federal, state, or local laws/policies.
 - a) Salary expenditures for staff required by federal, state, or local policy shall not be paid from federal funds. For example, teacher FTEs that meet the state's 22:1 student-teacher ratio for grades PK through 4th will not be funded from federal funds. Excess teacher units, if any, may be eligible for payment through federal funds.

- i) Documentation shall include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.
 - b) Salary expenditures for staff required by local policy shall not be paid from federal funds. Excess staff units, if any, may be eligible for payment through federal funds.
 - i) Documentation shall include Board minutes or local policy reflecting the staffing requirement and a report that reflects the staff units throughout the district mandated by the local minutes/policy and the excess units, if any.
 - c) Federal funds shall not be used to pay for state required activities, such as state-mandated assessments.
 - i) Documentation shall include purchase orders for state required activities. The purchase orders shall reflect that non-federal funds were used to pay for the expenditures.
- 2) Procedures for determining that a school participating in a school-wide program is using federal funds available only to supplement the amount of funds that would, in the absence of NCLB federal funds, be available from non-federal sources for the school (including funds needed to limited English proficiency. Note: In a Title I school wide program, a school is not required to provide supplemental services to identified children;
- 3) Procedures for determining supplement, not supplant when state or local funds are no longer available. Federal funds shall not be used to provide services that the District is required to make available under other Federal, State or local laws (Board Policy).
 - a) Salary expenditures for staff required by federal, state, or local policy shall not be paid from federal funds. For example, teacher FTEs that meet the state's 22:1 student-teacher ratio for grades PK through 4th will not be funded from federal funds. Excess teacher units, if any, may be eligible for payment through federal funds.
 - i) Documentation shall include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.

- b) Salary expenditures for staff required by local policy shall not be paid from federal funds. Excess staff units, if any, may be eligible for payment through federal funds.
 - i) Documentation shall include the Board minutes or policy and a report that reflects the staff units throughout the district mandated by the minutes or policy and the excess units, if any.
 - c) Federal funds shall not be used to pay for state required activities, such as state-mandated assessments.
 - i) Documentation shall include purchase orders for state required activities. The purchase orders shall reflect that non-federal funds were used to pay for the expenditures.
- 4) Procedures for determining that program-specific supplement, not supplant provisions are met.
- a) A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis by the BM.
 - i) TEA's Comparability Computation Report (CCR) should provide valuable information related to the level of state and local funding available at each Title I A participating and non-participating campus.
 - ii) All purchase orders with federal funds shall be reviewed by the superintendent or designee to ensure compliance with the supplement, not supplant provision. The final approver's signature and date is his/her representation that the grantee complied with local policy and procedure and state and/or federal law, rules and/or grant requirement, as applicable
- 5) Procedures for determining supplement, not supplant when state or local funds are no longer available.
- a) Federal funds shall not be used to provide staff that the District provided with non-federal funds in the prior year.
 - i) Documentation may include a report that reflects the staff units throughout the district and the prior year and current year source of funding.
 - b) Federal funds shall not be used to pay for goods or services that the District provided with non-federal funds in the prior year.

- i) Documentation may include Budget Worksheets or other budget documents.
- 6) Procedures for determining that program-specific supplement, not supplant provisions are met.
 - a) Title 1, Part A – School wide Programs
 - i) Title 1, Part A federal funds shall be used only to supplement the amount of funds available from non-federal sources for the campus including funds needed to provide services that are required by law for children with disabilities and children with limited English proficiency. A school wide campus does not have to demonstrate that activities are supplemental. The school is not required to identify particular children or to provide supplemental services to identified children.
 - ii) A review of the non-federal funds available to each campus (School wide and non-participating) shall be conducted on an annual basis.
 - b) Title II, Part A – Teacher/Principal Training and Recruitment
 - i) Using Title II, Part A funds to meet any state mandate or local board policy would be considered supplanting. For example, if an LEA decides to use Title II, Part A funds to hire additional teachers to reduce class size in Grade 2, the state mandate of 22:1 must be met with state and/or local funds before additional teachers may be hired with Title II, Part A funds.
 - ii) Documentation may include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.

Grant Amendments

Once the program or grant is approved and a NOGA (Notice of Grant Award) is issued, budgeting within the approved budget to meet unanticipated requirements is permitted without submitting written amendments.

An amendment is required to:

- Add an object code not previously budgeted on the Program Budget Summary.
- Increase or decrease the amount budgeted in any object code on the Program Budget Summary by more than 25% of the current amount

approved in the object code (for discretionary grants) or of the total approved budget (for formula grants).

- Add a new item that requires specific approval in the itemized costs for Debt Service.
- Increase or decrease the number of positions approved under Payroll Costs (6100).
- Add a new item of computer hardware/equipment (not capitalized) approved under Supplies and Materials (6300).
- Add a new item of capital outlay items for articles costing less than \$5,000.00 (6600).
- Reduce funds allotted for training costs
- Increase construction costs
- Request additional funding (if allowed for the grant).
- Revise the scope or objectives of the grant.
- Add roll forward funds.
- Add maximum entitlement funds.
- Extend the ending date of the grant, if allowed.

Amendment is not required:

Discretionary Grants

- Increase or decrease the amount of funds for a previously approved itemized cost requiring specific approval as long as it does not result in an increase by more than 25% of the amount budgeted in the object code.
- Increase or decrease the amount of funds currently approved in an object code as long as a new line item requiring specific approval is not being added and as long as the previous condition does not require an amendment.

Formula Grants

- Increase or decrease the amount of funds approved in an object code as long as a new line item requiring specific approval is not being added and cumulative transfers do not exceed 25% of the total approved budget.

All Grants

- Increase the quantity of technology hardware (not capitalized) previously approved under Itemized Supplies and Materials (6300) as long as a new item of technology hardware is not being added.

- Increase the quantity of capital outlay items previously included and approved in the list of articles costing less than \$5,000 under Capital Outlay (6600) as long as a new item of capital outlay is not being added.
- Follow procedures listed in the grant for submission of schedules and reasons for amendments.

NOTE: Budget amendments to the state agency will be reviewed by the Business Manager prior to submission.

Expenditure Reports and Draw Downs

The Business Manager is responsible for overseeing the preparation, review, approval and submission of expenditure reports:

- Submit expenditure reports by class-object code through an electronic system as specified by the grantor agency.
- Expenditure reports by class object codes may be submitted for reimbursement of federal grant funds only after the required expenditures have been made. Expenditure reports must be filed at least semi-annually or as specified in the applicable Program Guidelines; however, it is encouraged to draw down funds at least monthly to avoid the impression by the agency that grant activities and expenditures are not occurring. Drawdowns of federal grant funds will occur only after the payments have been made to vendors for goods and services or other entities for payroll related liabilities. The draw-down of expended funds shall be net of all rebates, refunds, contract settlements, audit recoveries and interest earned on such funds.
- For expenditures reported by class-object code, the grantor agency will deny any expenditure report as follows:
 - Where the grantee is claiming expenditures in a class-object code not budgeted in the approved application
 - When the amount claimed is in a class-object code that exceeds the allowable budget variation for that object
 - When the total amount exceeds the total amount of the grant.

The final expenditure report must be filed within 30 days after the ending date of the grant. Final payment is contingent upon receipt of the final expenditure report and all required reports and documents.

Collection, Transmission and Storage of Grant Information

The district shall maintain grant related records as follows:

- Grant applications & NOGAs-Electronic in egrants or other applicable website
- Grant revenues and expenditures -TxEIS finance system, egrants, paper
- Grant purchasing records-TxEIS requisition & finance system, paper copy
- Grant expenditure draw down records- Electronic in egrants or other applicable website, paper

The district shall not retain any program income earned through a federal grant program.

All allowable grant expenditures shall be incurred during the grant period, i.e. begin date and end date of the federal grant award as designated on the Notice of Grant Award (NOGA). The grant manager shall notify the business office of the grant periods for each federal grant award to ensure compliance as noted below:

- No employee shall be hired and paid from federal grant funds except during the federal grant period
- No purchase obligation shall be made from federal grant funds except during the federal grant period
- No payroll or non-payroll expenditures shall be made from federal grant funds except during the federal grant period.

The district's Purchasing Deadlines have been established to facilitate the purchase of all goods and services within the fiscal year and/or grant period. The purchasing deadline for non-federally funded purchases is May 1st of each fiscal year. The purchasing deadline for federally funded purchases will follow this same deadline, unless the deadline is adjusted to fall within the grant's period of performance. At a minimum, the purchasing deadlines for federally-funded purchases shall end approximately two (2) months prior to the end of the grant period to ensure receipt and use of the goods or services for the intended grant activities.

Compensation & Benefits - Employee (Payroll Expenditures)

Compensation and benefits (payroll expenditures) are allowable costs for personal services rendered by district employees during the period of performance under the federal grants.

Compensation Costs

All payroll expenditures shall be paid **in** accordance with the federal cost principles. First and foremost, the payroll expenditures must be authorized on the grant application and the duties assigned must be directly related to grant activities. In addition, compensation costs shall be allowable if:

- The costs are reasonable for the services rendered and conforms to the established district compensation and benefit plans for expenditures with all other funds, i.e. local funds,
- The costs are supported by the appropriate timekeeping, absence tracking, time & effort certifications or other documentation, as appropriate,
- Federally-funded employees shall report all outside employment or professional services rendered to other entities. The external employment and/or professional services shall not conflict with the federally-funded activities with the district,

Incentive compensation, such as stipends, awards, early resignation incentive, attendance incentive, etc. in accordance with the district's Benefit Costs

District costs for fringe benefits for federally-funded staff shall be allowable as noted below:

- All benefit costs shall be in accordance with the district's written **Summary of Employee Benefits**
 - All leave benefits shall be in accordance with the district 's written **Leaves and Absences Policy (DEC Local)**
 - *The benefit costs shall be distributed equitably at the same allocation rate (percentage) as the base compensation*
 - The benefit costs were earned and paid during the grant period
 - All benefit costs shall be allowable under

the Internal Revenue Service, Fringe Benefits Guide (as subjected to taxes, as required by federal statute)

The district shall not charge any benefit costs to a federally-funded grant if the benefit costs are not in accordance with district's written Summary of Employee Benefits, School Board Policy, or other written benefit plan(s). The district has established the following as **non-allowable** benefit costs:

- Severance or settlement agreement payouts to current and/or previous federally-funded grant staff [Note: These costs are allowed subject to strict guidelines - district option to include or exclude.]
- Optional pension plans (other than the mandatory Teacher Retirement System of Texas contributions). [Note: These costs are allowed subject to strict guidelines - district option to include or exclude.]
- Automobile costs or allowance
 - written plans for each of these incentives.

Time and Effort Requirements

Time and effort certifications or time and effort logs are required from all grant funded District personnel. Campus personnel that are 100% grant funded are to complete a time and effort certification at the end of each semester. All personnel that are split-funded must complete a monthly time and effort form which reflects daily duties that were performed during the month. The certifications and time and effort logs must be signed by the employee and their supervisor. All completed forms are to be submitted to the Superintendent in a timely manner. The Superintendent is responsible for distributing copies to the Business Manager in which any necessary adjustments can be made. All grant funded employees

must sign a job description and a pay data sheet that states they are aware of the job description and the grant funding at the beginning of each semester.

Charges to federal awards for salaries and wages must be based on time and effort sheets that accurately reflect the work performed and that have been prepared under the system of internal controls.

Disposition of Property Purchased with Federal Funds

When property purchased with federal program funds can no longer be used for the originally authorized purpose or for other activities currently or previously supported by the federal government, disposition of the equipment will be as follow:

- **Unit-cost less than \$5,000** – Property with a current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of without special authorization from TEA.
- **Unit-cost \$5,000 or more** – Property with a current per-unit fair market value of \$5,000 or more may be retained or sold with approval from TEA. If the district elects to retain the property, it shall purchase the property for use in nonfederal programmatic activities and make an operating transfer to the appropriate federal program fund and sub-object code(s) in the amount of fair market value for the property. Fair market value may be determined by an independent appraiser or vendor for the equipment. If the district elects to sell the property, the property will be sold according to district policy for disposing surplus property and 34 CFR 80.32. In either case, the proceeds from the purchase/sale will be credited to the appropriate federal program fund and sub-object code to expand the program(s) for the district. If the district does not wish to use the proceeds in that program, the proceeds will be refunded to TEA.

For disposal of surplus property, a public sale is allowed if needed, to sell any items not requested for use within the district. The campus will be notified of the sale. Employees of the district will be permitted to purchase items at the sale on the same basis as all the other buyers.

Inventory items should never be discarded at the individual level. Instead, items should be transferred to Maintenance where they will then be sold or discarded per instructions of the Superintendent. At no time should an individual take responsibility for selling any fixed asset.

2021-2024 Grants

Fund	FY	Beg Date	End Date	Roll		Fed/St/ Local	Funding Agency	Amount
				Forward	Program			
211	23	7/1/2022	9/30/2023	N	Title I, Part A Improving Basic Programs	F	TEA	\$ 33,671
255	23	7/1/2022	9/30/2023	N	Title II, Part A Teacher & Principal Training	F	TEA	\$ 4,678
263	23	9/1/2022	8/31/2023	N	Title III, English Language Acquisition	S	ESC	\$ 738
289	23	9/1/2022	8/31/2023	N	Title IV, Student Support and Academic Enrichment	S	TEA	\$ 10,332
269	23	7/1/2022	9/30/2023	N	Small Rural School Achievement	F	USDE	\$ 18,998
281	23	6/14/2022	9/30/2023	Y	ESSER II	F	USDE	\$ 27,092
282	23	5/17/2022	9/30/2024	Y	ESSER III	F	USDE	\$ 38,896
279	23	10/29/2021	08/31/2024	N	TCLAS	S	TEA	\$ 3,795
429	23	11/30/2022	6/30/2024	N	SPAT	S	TEA	\$ 1905

6. FIXED ASSETS

Section: FIX.A

Fixed Assets Acquisitions

Fixed assets are tangible in nature and have a life in excess of two years. Fixed assets include land, buildings and/or improvements, furniture and equipment. Fixed assets are acquired by purchase, construction or donation.

Fixed assets may be purchased directly with student activity funds. The school may choose the particular equipment and vendor as long as district purchasing and bidding guidelines are met. Fixed asset purchases should be promptly reported to the Business Office.

All donations of assets by outside entities must be documented in writing so that the asset may be appropriately recorded. Donated items are recorded at their fair market value at the time of receipt.

Campus Inventory

A fixed asset inventory will be conducted once a year by the district. Assets with a purchase price of less than \$5000 will be "lotted" and accounted for in groups. Those items with a value greater than \$5000 and/or serial number will be accounted for individually. Items not located and items found within a designated area but not shown on the inventory are to be reported to the Business Office on the annual inventory report. Corrections to descriptions, serial numbers, etc. should also be noted on this report. The campus will be responsible for the inventory of all items which appear on the inventory report.

Use of Equipment and Supplies

Equipment of \$5,000 or Less in Value

Equipment owned/leased by the district shall be used only for the accomplishment of school objectives and may not be removed from the assigned premises except for school related activities. An employee may remove District owned/leased equipment for school use or instructional purposes with the approval of his/her immediate supervisor. A custody receipt is to be completed, approved by the supervisor and retained by the supervisor until the property is

returned. The supervisor is accountable for the equipment and the employee checking out the equipment is responsible for the repair and/or replacement if the equipment is abused, vandalized or stolen.

Equipment may be loaned to service clubs, churches and similar non-profit or not-for-profit organizations with the approval of the Superintendent or designee. The same guidelines shall be followed as listed above.

Equipment in Excess of \$5,000 in Value

Equipment in excess of \$5,000 can be loaned by approval of the Superintendent or designee AND with documentation by contract.

Surplus Property

Property no longer needed by the district becomes surplus. If the principal/supervisor is aware of a need for this property elsewhere in the school district, the Principal may make arrangements to transfer the property to that location. If a need for the property is not known, it should be transferred to Maintenance for storage. Employees interested in obtaining surplus items should contact Maintenance to make arrangements to obtain the items needed. Items will be distributed on a first-come, first-served basis.

A public sale is allowed if needed, to sell any items not requested for use within the district. All employees will be notified of the sale. Employees of the district will be permitted to purchase items at the sale on the same basis as all other buyers.

Inventory items should never be discarded at the campus/department level. Instead, items should be transferred to Maintenance where they will then be sold or discarded per instructions of the Superintendent. At no time should an individual take responsibility for selling any fixed asset.

Removal of Items from Fixed Assets Records

The following procedures will be used to remove furniture and/or equipment from the records.

- When an item is stolen, destroyed by vandalism, etc. the record is removed from the fixed asset file to the archive file with the Loss Report as the primary documentation.
- Items reported “lost” or “missing” by campus personnel are transferred to a “lost items” organization number for a two (2) year period. This allows time for the item to “reappear.” After the two year time period has elapsed, if the item has not been located it will be removed from the inventory.

7. LOSS

Section: LOSS

Procedures for Handling Burglary/Vandalism/Loss Reports

Upon discovery of damage or loss to school district property, the employee must notify Risk Management (Business Manager). In the event of a question regarding the notification of law enforcement, the BM will make the final determination.

A loss report should be completed and forwarded to the Director of Risk Management (Business Manager) for all loss events, including broken windows and graffiti. If applicable, a copy of the police report should be attached to the loss form. The Business Office will be responsible for notifying the insurance carrier.

Since most items will be replaced or repaired through regular campus funds as insurance recovery amounts are limited, all purchase orders for replacement items or repairs resulting from theft, vandalism or other losses, must be submitted to the Business Office within thirty days of the date of loss.

Damaged fixed assets should never be discarded at the individual level. These items are transferred to the Maintenance Center using procedures set forth in the Fixed Assets section of the manual. Disposal of unusable items will be handled by the Superintendent.

Security

Access codes and keys should be maintained in a safe and prudent manner. The principal must pick up keys from all departing employees. Appropriate codes and combinations should be changed if necessary.

Access codes and keys must be issued only to employees who have demonstrated need for admittance to the building after regular working hours and a record of current key and combination assignments should be maintained.

A cost of \$10.00 per lost key will be assessed by the Superintendent.

8. ORGANIZATION

Section: ORG

Business Office Departments and Function

- **Accounting Function**

Function: Coordination and supervision of finance, accounting, payroll, budget, maintenance, transportation, child nutrition and grounds.

- **Payroll**

Function: Responsible for the preparation and distribution of monthly and substitute payroll and related employee benefits.

- **PEIMS/Student Data Services**

Function: Responsible for preparing and maintaining the District's PEIMS data and for submitting that data accurately and on timeline to the Texas Education Agency.

Student Services includes coordinating all attendance data, grade reporting data, demographic data as well as archived student data.

Important Business Office Deadlines

The following dates have an important bearing on operations throughout the school district and compliance is vital. Items listed below should be forwarded to the Business Office on or before the due date indicated.

Invoices and Purchase Orders for Payment:

All original invoices are kept at the Business Office. Copies may be sent via email or interoffice mail if left unpaid to verify receipt. As soon as confirmation of the items is received, sign and send PO to the Business Office. Incomplete PO's will be returned. (Inc. PO = Not signed as received, lacking proper support documentation, no account code on PO.)

Check runs for budget funds are bi-monthly on Wednesdays. **Check runs for Activity Accounts** are every Tuesday and Thursday.

POs/Invoices that must be paid sooner than the schedule above require all support documents attached to the PO. Please allow 3 days for check processing.

Last Day for campuses to issue purchase orders for budget accounts:	May 1st
Last Day for campuses to issue purchase orders for activity accounts:	August 20th
Last Day for summer needs for staff development and summer school:	August 15th
Deadline for receipt of federally funded purchases:	June 30th
All cash on hand must be receipted and deposited:	Daily
End of fiscal year:	August 31st

Signatures on checks

All checks issued by the district require one signature. Authorized to sign checks are: Board President, Superintendent, & Business Manager. Use of a signature stamp is not allowed.

9. PAYROLL

Section: PAY

Payroll Policy and Procedures

All professional and paraprofessional employees are paid on a monthly basis. The first date of payment for twelve month employees is July 20th and for ten-month employees is September 20th. Ten-month employees will be offered the option of thirteen monthly payments in their first year of employment as an employee. Employees choosing this option would receive their first payment on August 20th.

The deadline for employee pay changes and supplemental pay requests for the monthly payroll is the 1st of the month.

A final paycheck will not be issued until the employee has completed an exit interview with the Human Resource Department.

Payroll Documentation

All non-exempt employees are required to use a time card daily. Non-exempt employees should clock out for lunch. Time is to be reviewed weekly. Any time missed during the normal scheduled work time must have an absent from duty form. Any hours not worked that is not covered by leave, will be docked. Failure to clock-in or out may result in non-payment of unverified work time and disciplinary action. Falsification of payroll records such as reporting excessive work hours or participating in a practice of clocking in/out for other employees constitutes fraud. Violators will be subject to disciplinary action including termination of employment.

Other Duty

Employees must record actual hours worked on a separate time sheet. Payment will be based upon a predetermined hourly rate.

Leaves and Absences

Use and Recording of Sick Leave

Personal and sick leave, if not specified, will be recorded in the following order:

1. Comp time
2. Local Personal Leave
3. State sick leave accumulated prior to the 1995-1996 school year
4. State Personal Leave

Carry Over of Leave Balances

Employees who leave the education field and then choose to return will be allowed to carry forward state leave and state-equivalent sick leave balances.

Leave Chart

The following chart is used to calculate Sick and Personal Leave for employees who work full time. All full time employees receive 5 Local Personal Days Leave per year.

State Personal Leave

0-17	0.00
18-35	0.50
36-59	1.00
60-71	1.50
72-89	2.00
90-107	2.50
108-125	3.00
126-143	3.50
144-161	4.00
162-179	4.50
180+	5.00

Posting of Employee Leave

Leave records for all personnel are posted in days and half-days using the method showing below:

Leave used by personnel working 7.5 hours a day:

3-3/4 hours or less -½ day
More than 3-3/4 hours - 1 day

Leave used by personnel working 8 hours a day:

4 hours or less - ½ day
More than 4 hours - 1 day

Leave Options for Absences of Less than One-half Day (Paraprofessional and Auxiliary Employees Only)

Employees may “make-up” the time off during the same work week with supervisor’s permission. Hourly employees may also use accrued comp time to cover shortfalls.

Completion of Absence from Duty Forms

It is imperative that the reason given for the absence be accurate. Leave will be posted based on information given on the Absence from Duty form and will not be changed at a later date. Leave taken that has not been earned will be docked at a per day rate of pay.

If an employee is absent more than five days, upon returning to work, they must furnish a doctors’ note.

Non-Duty or Personal Leave

Employees should inform office any time non-duty or personal days are to be used.

Employee Benefits

A number of benefit and/or deduction options are available to employees of the school district. These benefits are listed below:

- Insurance
- Annuities
- Teacher Retirement
- Direct Deposit
- Worker's compensation
- Unemployment Compensation
- Leave
- Flexible Benefits Plan (Medical Reimbursement)

Procedures for Handling Worker's Compensation

If an employee is injured on the job:

- The employee notifies Business Office of the injury immediately.
- The injured employee and principal complete the corresponding injury reports and send to the Business Office. This should be done within twenty-four (24) hours of the injury. If the injured employee is unable to complete the form, the supervisor will complete and submit the form. The supervisor must sign the form. If the injured employee goes on to the doctor, documentation from the doctor is required about the diagnosis and any job restricting notes and given back to the Business Office as soon as possible.
- The principal will contact the Business Office and advises an estimate of the time the employee will be out. If an employee is unable to return to his/her next scheduled shift, the Supplemental Report of Injury Form must be completed by the supervisor stating estimated time away from work.
- The employee will contact the Business Manager if he/she is out as a result of the injury. The employee will be permitted to use leave days available even when receiving workers' compensation benefits. The Business Manager will notify the employee of the number of leave days available.

- When an employee returns to work, they must have a signed note from the medical provider stating that they are able to return to work.
- If for any reason, the employee is absent from work again due to injury, a Supplemental Report of Injury Form must be completed.
- Two days prior to expiration of the employee's leave time; the Business Manager will contact the supervisor to determine if it is necessary to fill the job at that time or whether further time may be extended to the employee.
- If it is not necessary to fill the position, the Business Manager notifies the supervisor that it will be necessary for the employee to file a request for Temporary Disability leave through the Business Manager. If it is necessary to fill the job immediately and the employee's leave has expired, the supervisor will notify the Business Manager by memo that the position must be filled. Upon expiration of leave, the Payroll Office will send a notice to the employee, by registered mail, of the necessity of payment of insurance premiums if applicable.
- An employee may contact the Business Office should there be a question regarding his/her workers' compensation injury.

Procedures for Determining Employee Account Distribution Codes

The Payroll department will work closely with the Business Manager to examine employee duty rosters, as well as campus master schedules to determine appropriate account distribution codes for payroll. Final approval for the account distribution code must come from the Business Manager or the Superintendent.

All payroll disbursements shall be coded to the appropriate account code in compliance with the Financial Accountability System Resource Guide (FASRG). Disbursements from state or federal grant funds shall also comply with the OMB Circular A-87, especially in the following areas:

- All state and federal grant funded staff must sign a job description that includes their respective position, job duties, funding source(s), etc.
- Time and effort documentation shall be created by every staff member paid from state or federal grants and approved by the principal:

Annual Certifications:	September 1st
Semi Annual Certifications:	September 1st and January 5th
Monthly Certifications:	Last day of month

- All time and effort documentation shall be submitted to the Superintendent for the respective funding source.
- All time and effort documentation shall be submitted to the Business Manager for reconciliation of the budgeted salary expenditures and the actual time worked on each state or federal grant.

Process for Employee Payroll Authorization

In August of every school year, the BM will print the Employee Salary Information Addendum sheet from TxEIS and distribute a copy to each employee as they return for the school year. Employees should review, sign, and make a copy of the Addendum to the Business Office.

Procedure for End of School Year Processing

After August payroll is run, but before September payroll, the BM should run an Employee Data Listing, HRS 1250, making sure to include the following field areas: Personnel Information, Payroll Information, Job Information, TRS Information, Calendar YTD Information, School YTD Information, Deductions and Account Distribution Information. This report should be placed in each employee's personnel folder.

10. PURCHASING

Section: PUR

Purchase Order Preparation Procedures

Purchasing procedures apply to state and federal/grant funds (in accordance with 2 CFR 200.318), general and activity funds.

In an effort to maximize the use of budgeted funds during the current fiscal year, the following purchasing deadlines are in place:

Last Day to issue purchase orders for budget accounts:	May 1st
Last Day to issue purchase orders for activity accounts:	August 20th
Last Day for summer needs for staff development and summer school:	August 15th
Deadline for receipt of federally funded purchases:	June 30th
All cash on hand must be receipted and deposited:	Daily
End of fiscal year:	August 31st

A requisition is an internal document by which a campus or department of the district requests the business office to initiate a purchase order. A purchase order, once approved, is a binding commitment for a district to remit payment to the vendor after the item(s)/services and an invoice are received by the district. In order to requisition supplies, services, equipment, and furniture, the following guidelines are to be used:

- A variety of vendors shall be used to purchase goods and services provided they can perform satisfactorily under the terms and conditions of a proposed procurement.
- When a purchase is \$25,000 or more, three quotes for the same product must be obtained if a vendor is not on Buyboard or TCPN and given to the Business Office. The one with the best price/value will be used. If there is only one vendor with a particular product that vendor will need to provide

a “sole source” letter. If the vendor has been used before but to purchase different products, then three quotes or a sole source letter must be provided each time before a purchase requisition can be completed.

- Prepare a Purchase Requisition Form.
- Include approved vendor name, address, and phone number.
- Provide complete description of goods or services, including type of item and stock/model number, if available.
- Indicate appropriate budget code. More than one budget code may be used if necessary.
- Indicate the cost by item and in total including shipping on the Purchase Requisition Form.
- Turn in a completed Purchase Requisition Form to campus principal or department head for approval and processing.
- Approved Purchase Requisitions are entered into the computer system and are reviewed for approval by the superintendent.
- If Purchase Requisitions are approved, they are available for printing and made into a Purchase Order. No employee shall order or receive goods without an approved purchase order. A requisition cannot be used to place an order.
- Approved Purchase Orders are faxed, ordered on-line, or mailed to the vendor by the requester, or campus principal’s office.

Completed Purchase Order Procedures

Immediately upon delivery of the merchandise:

- Verify goods or services received against goods or services ordered.
- If delivery is complete, sign and indicate the date items were received on the packing slip or receipt and return to your Principal's office. Packing slips and receipts must be attached to PO.
- If delivery is not as ordered but is accepted as complete, note on PO any difference that is agreed upon by the employee and the vendor.
- If late charges have to be paid, they will be charged against the budget of the organization which was responsible for placing the order.

- In some instances, the invoices for the PO are more than the amount originally encumbered by the requisition. The overages will be charged against the budget of the organization. If there are not enough funds budgeted, the business office will contact the person responsible for the purchase order and request a budget amendment to be prepared and returned for approval and posting.
- Notify the business office to have a PO cancelled/voided.
- Returns should be made prior to approving the order for payment (signing packing slip, receipt, or PO as received). The business office should be notified of all returns to ensure that the company issues the proper credit and/or refunds. Failure to notify the business office could result in a loss of credit.
- The Business Office should review outstanding purchase orders monthly to help ensure that all items received have been properly submitted for processing.

Conflict of Interest Restrictions

No employee, officer or agent of Coupland ISD may participate in the selection, award or administration of a contract supported by a federal or state grants or local funds if he or she has a real or apparent conflict of interest. Conflict of interest may include an employee, officer or agent of the district that has a financial interest or other interest in a company being considered for a contract; employees, officers and agents may neither accept nor solicit gratuities, favors, or anything of monetary value from contractors or parties subject to subcontracts.

Partial Payment of Incomplete Purchase Orders

- We state on our purchase orders that we do not accept back orders; therefore, if a vendor is unable to send all the products listed on the original purchase order, then another PO will need to be prepared for the additional merchandise. (Refer to the original PO number for tracking purposes.) Incomplete Purchase Orders will not be kept open.

Freight Procedures

When freight is received, the boxes should be carefully inspected for any damage.

- Undamaged Freight - Receiving individual should sign at time of delivery.
- Visibly Damaged Freight - Freight company driver must note damage on the freight receipt and sign it. Request inspection by the freight company if box is damaged. Shipment can be refused due to damage.
- Concealed Damaged Freight – For damage discovered after the box was opened, contact your principal's office immediately. The Business Office contact the vendor and report damaged goods.

All freight received must be signed in by the receiving individual.

Methods of Procurement

The district shall use one of the procurement methods allowed by federal regulations to procure goods and services with federal grant funds. In addition, the district shall comply with state purchasing laws and local Board Policy, CH Legal and Local. The procurement method shall be determined based on the type of goods or services to be purchased with federal grant funds. The Superintendent shall be responsible for selecting the appropriate procurement method for each procurement.

The district shall adhere to the *most restrictive* federal regulations, state laws, local policies and/or procedures when the guidance documents are in conflict (2 CFR §200.320). The district has developed and implemented a Purchasing Levels and Requirements Chart for non-federal and federally-funded purchases. The chart includes the following data:

- Purchase Commitment Amount
- Support [Documentation] Required
- Additional Forms Required, if any
- RFP/RFQ Requirement

- Board Approval Requirement
- Advertising Requirement

▪ Micro-Purchase Procedures

The **Procurement by Micro-purchase** may be most frequently used method due to the frequent purchase of goods or services that are less than \$10,000, as defined in 2 CFR §200.67. The district shall purchase goods and services under this method from among qualified vendors, but will not competitively procure the micro-purchases, unless **in** the aggregate **in** a 12-month period (fiscal year), the district exceeds the state law thresholds, or the district's threshold in Board Policy CH Legal or Local. The finance/purchasing department shall distribute micro-purchases equitably among qualified vendors.

Small Purchase Procedures

The **Procurement by Small Purchase Procedures** shall be used by the district when the purchases of goods or services do not exceed \$250,000, the Simplified Acquisition Threshold (2 CFR §200.88). The purchasing department shall require written, emailed or faxed quotations from at least three (3) qualified vendors for all small purchases, i.e. purchases that do not exceed \$50,000. The district shall strive to obtain small purchases from qualified vendors under a Cooperative Purchasing Program. The district is currently participating in the following cooperative purchasing programs:

- **TASB Buy Board**
- **TCPN**
- **ESC VII**
- **Choice Partners**
- **PACE - ESC XX**
- **TI PS - ESC VIII**

Sealed Bid Procedures

The **Procurement by Sealed Bids** method shall be used by the district when the purchase of goods or services exceed \$150,000 if the acquisition of the goods or services lends itself to a fixed price contract and the selection of the successful bidder can be made principally on the basis of price. The district shall comply with the sealed bid requirements, as defined by the EDGAR, as noted below:

- Bids must be solicited from an adequate number of bidders, but no less than two (2) bidders
- Bids must be publicly advertised and bidders shall be provided an adequate amount of time to prepare and submit their bid.
 - o The district shall publicly advertise all bids in accordance with state law, i.e. at least two
(2) Times in two separate weeks
 - o The district shall provide no less than ten (10) days for bidders to prepare and submit their bids
- Bids must contain detailed specifications to ensure that bidders have a clear understanding of the goods or services that the district is seeking to purchase
- Bids must specify the time, date and district location where bids will be opened publicly
- Bids must be awarded based on a fixed price contract to the lowest responsive and responsible bidder. The district shall consider discounts, transportation costs and life cycle costs only if these factors were included in the bid specifications. The district will consider payment discounts
 - because the district does routinely take advantage of payment discounts.
- Bids will be evaluated, ranked and a recommendation for award made to the Board of Trustees at a regularly scheduled board meeting.

- o If no bidder is recommended, the district shall reject all bids and evaluate whether to modify the bid specifications to initiate a new bid process
- The district shall notify the successful bidder and process the contract documents and/or purchase orders, as appropriate

The district shall notify all of the unsuccessful bidders to ensure that qualified bidders are encouraged to submit bids during future bid opportunities

Competitive Proposal Procedures

The Procurement by Competitive Proposal method shall be used by the district when the acquisition of the goods or services exceeds \$150,000 and does not lend itself to a fixed price contract. The district shall comply with the sealed bid requirements, as defined by the EDGAR, as noted below:

- Requests for Proposals {RPF) must be publicly advertised
- The RFP shall identify the evaluation factors and their weight in awarding the proposal
- Proposals shall be solicited from an adequate number of bidders, but no less than two (2) qualified vendors
- Proposals shall be evaluated, ranked and a recommendation for award made to the Board of Trustees at a regularly scheduled board meeting
 - o The district shall develop an instrument to evaluate each proposal and rank the proposals based on the evaluation scores
 - o The district shall evaluate each proposal by committee or no less than two (2) district staff with knowledge of the RFP

specifications

- o In accordance with state law, the vendor who is ranked highest as providing the "proposal most advantageous to the district" shall be notified of the potential award
 - The district may negotiate with the vendor only as it relates to potential cost savings
 - If the district and vendor ceases to negotiate, the district shall notify the vendor in writing before starting to negotiate with the 2nd highest ranked vendor.

Noncompetitive Proposal Procedures

The **Procurement by Noncompetitive Proposal** method shall be used by the district when the purchase of goods or services is from a "sole source vendor". A sole source vendor is defined as a vendor that meets the following requirements:

- The goods or services are only available from a single source
 - o The district shall acquire and maintain a copy of a vendor's sole source letter which specifies the statutory or other reason for its sole source status
- A public exigency or emergency will not permit a delay resulting from the competitive solicitation process
 - o The district shall declare a public exigency or emergency prior to making such as purchase of goods or services under this method
- The granting agency or pass-through entity authorized the use of a non-competitive proposal method

- o The district shall obtain written approval/authorization from the granting agency or pass-through entity.
- After solicitation of a number of sources, competition is determined to be inadequate
- o The district shall determine that competition is inadequate if after two (2) solicitations of bids and/or proposal, only one vendor is responsive to the solicitations

Credit Cards

The district utilizes credit cards for purchasing of food, supplies, and travel. Currently, the credit cards in use by the district include: Chase, Lowe's & Texas Fleet Fuel. The credit cards may be checked out from the Superintendent or Business Manager. Only the Superintendent and Business Manager have been assigned a credit card and shall properly secure the card when not in use.

All credit receipts (detailed, itemized) shall be submitted to the business office within five (5) days of purchase to ensure prompt payment to the vendor.

All district employees that have been authorized to utilize a credit card for purchases shall be responsible for the security of their assigned credit card(s).

The district may use district-issued credit cards to make purchases with federal grant funds. Specifically, all credit cards purchases shall be recorded on the general ledger in detail to include the date of the transaction, the merchant, goods/services purchased, cost, and the purchaser. Approvals required under the regular purchasing procedures of the school district shall be adhered to regardless of the method of payment.

Failure to comply with these procedures may result in revocation of charging privileges, personal liability for inappropriate expenditures, and disciplinary action including termination of employment. [Note: The district shall not reimburse any purchases made with a non-district credit card, except for travel-related expenditures, as appropriate.]

Personal Service Agreements

Personal Service Agreements serve as a contract between the district and the independent contractor providing a service. All personal service agreements are required to be properly supported by a Purchase Order prior to the date of service, unless the service will be paid through Payroll (employee of the District). If the service is paid through payroll, a sign-in sheet must be attached. All personal service agreements require a valid individual tax identification number.

Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion

The district must not award a contract to a vendor which is debarred or suspended or is otherwise excluded from or ineligible for participation in federal grant award programs.

The business office shall verify the eligibility of each vendor with this certification requirement by requesting that the vendor execute a Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion for Covered Contracts and Grants Form before awarding a contract and/or issuing a purchase order. A copy of the Certification Form shall be maintained with the contract and/or purchase order for audit purposes.

The business office shall monitor ongoing contracts to verify the contractor's compliance with the debarment, suspension, ineligibility and voluntary exclusion provisions. In the event that a vendor is suspended or debarred during a contract, the district shall continue the contract in force until the contract lapses. The contract term shall not include any extensions to the original term of the contract. The website www.sam.gov should be used to verify that vendors are not on the State of Texas or Federal debarred lists.

11. RECORDS RETENTION

Section: RET

Record Retention Requirements

Record retention ensures that critical records are identified and retained with state and federal guidelines. The Local Government Records Act establishes the primary requirements for records retention policies and plans. These record retention guidelines are specified in the retention schedules adopted by the State Library and Archives Commission. The schedules that pertain to school districts include:

- ☐ Local Schedule GR – Records Common to All Governments
- ☐ Local Schedule EL – Records of Elections and Voter Registration
- ☐ Local Schedule TX – Records of Property Taxation
- ☐ Local Schedule SD – Records for Public School Districts

In addition, the Local Government Records Act requires the District to elect a Records Management Officer to coordinate the District's records management activities. Contact the Superintendent for a copy of the comprehensive Records Retention Schedule.

Since a detailed retention schedule is available, only a brief listing of some of the more common records is included in this manual. Information concerning any records not addressed here can be obtained from the Business Office.

All records are kept at Central Office. At year end, the files are boxed up and placed in a secure storage room. Access is limited to only office employees.

AV=As long as Administratively Valuable

FE=Fiscal Year End

US=Until Superseded

CE=Calendar Year End

LA=Life of Asset

Record Title	Record Description	Retention Period
AGENDAS		
AGENDAS	Open Meetings	
	1) If the minutes describe each matter considered by the governing body and reference to an agenda is not required. 2) If the minutes do not describe each matter considered by the governing body and reference to an agenda is required.	2 Years PERMANENT
AGENDAS	Certified agendas of closed meetings	2 Years
DEDICATIONS		PERMANENT
MINUTES (the use of the term audiotape in (c)-(f) includes videotapes with sound).		
MINUTES	Written minutes	PERMANENT
MINUTES	Notes taken during meetings from which written minutes are prepared.	90 days after approval of minutes by the governing body.
MINUTES	Audiotapes of open meetings, except as described in (d), for which written minutes are not prepared.	PERMANENT
MINUTES	Audiotapes of workshop sessions of governing bodies in which votes are not made and written minutes are not required by the law to be taken.	2 Years
MINUTES	Audio tapes of open meetings for which written minutes are prepared.	90 days after approval of minutes by the governing body.
MINUTES	Certified audiotapes of closed meetings	2 Years
MINUTES	Supporting documentation - One copy of each document of any type submitted to a meeting of a governing body for consideration, approval, or other action; if such action is reflected in the minutes of the meeting.	2 Years
ORDINANCES, ORDERS, RESOLUTIONS (including those that have been repealed, revoked, or amended).		PERMANENT

PETITIONS	Petitions from the public to the governing body or subsidiary boards or commissions of a local government.	Final action on the petition + 2 years.
PROCLAMATIONS		2 Years
SPEECHES, PAPERS AND PRESENTATIONS	Notes or text of speeches, papers, presentations or reports delivered in conjunction with government work by elected officials.	End of term in office or termination of service in that position.
ACCIDENT REPORTS	Reports of accidents to persons on local government property or in any other situation in which a local government could be party to a lawsuit.	
ACCIDENT REPORTS	Reports of accidents to adults.	3 years from date of report if no claim is filed; 3 years after settlement or denial of the claim if a claim is filed, whichever applicable.
ACCIDENT REPORTS	Reports of accidents to minors	Date minor reaches majority age + 3 years, if no claim filed; 3 years after settlement or denial of claim if a claim is filed, whichever applicable.
AFFDAVITS OF PUBLICATION		
AFFDAVITS OF PUBLICATION (including any accompanying clipping proofs or tear sheets)	Publication of municipal ordinances.	PERMANENT Retention Note: It is an exception to the permanent retention period that affidavits of publication and associated documentation for ordinances that are codified or re-codified may be disposed of after the effective date of the new code and they are exempt from the destruction notice requirement.
AFFDAVITS OF PUBLICATION	Election notices	Election day + 22 months (by law)
AFFDAVITS OF PUBLICATION	All other published legal notices	2 Years

ANNEXATION, DISANNEXATION, ABOLITION AND OTHER JURISDICTIONAL RECORDS	Records relating to the annexation or dis-annexation of territory to or from a local government, to its abolition, or to other actions which affect its territorial jurisdiction or service area, including reports, correspondence, records of public hearings, agreements, and similar records	PERMANENT
CHARTERS		PERMANENT
COMPLAINTS	Complaints received from the public by a governing body or any officer or employee of a local government relating to government policy.	Resolution or dismissal of complaint + 2 years
CONTRACTS, LEASES, AND AGREEMENTS	Contracts, leases, and agreements, including reports, correspondence, performance bonds, and similar records relating to their negotiation, administration, renewal, or termination, except construction contracts.	4 years after the expiration or termination of the instrument according to its terms.
CORRESPONDENCE, INTERNAL MEMORANDA, AND SUBJECT FILES		
CORRESPONDENCE, INTERNAL MEMORANDA, AND SUBJECT FILES	Administrative- incoming/outgoing and internal correspondence pertaining to the formulation, planning implementation, modification, or redefinition of the programs, services or projects of a local government and the administrative regulations, policies and procedures that govern them. May also include subject files, which are collections of correspondence, memos and printed materials on various individuals, activities and topics.	3 Years.
CORRESPONDENCE, INTERNAL MEMORANDA, AND SUBJECT FILES	Routine- Correspondence and internal memoranda such as letters of transmittal, requests for publications, internal meeting notices and similar routine matters. May also include subject files, which are collections of correspondence, memos and printed materials on various individuals, activities and topics.	1 Year

CORRESPONDENCE, INTERNAL MEMORANDA, AND SUBJECT FILES	General - Incoming/outgoing and internal correspondence pertaining to the regular and routing operation of the policies, programs, services or projects of a local government. May also include subject files, which are collections of correspondence, memos and printed materials on various individuals, activities and topics.	AV
DEEDS (including title opinions, abstracts and certificates of title, title insurance, documentation concerning alteration or transfer of title and similar records evidencing public ownership of real property)		PERMANENT
EASEMENTS	Documentation relating to easements and rights-of-way for public works or other local government purposes, including releases.	PERMANENT
INSURANCE POLICIES	Liability, theft, fire, health, life, automobile, and other policies for local government property and personnel including supporting documentation relevant to the implementation, modification, renewal or replacement of policies.	4 years after expiration or termination of the policy according to its terms.
LEGAL OPINIONS	Formal legal opinions rendered by counsel or the Attorney General for a local government, including any written requests for opinions, concerning the governance and administration of a local government.	PERMANENT
LITIGATION CASE FILES (Including all cases to which a local government is a party unless the case file is of a type noted elsewhere in this or other commission schedules)		AV after decision of a local government not to file a lawsuit or decision that a lawsuit will not be filed against it; dismissal of a lawsuit for want of prosecution or on motion of the plaintiff; or final decision of a court (or of a court on appeal, if applicable) in a lawsuit.
MINUTES (STAFF)	Minutes of internal staff meetings.	AV

PUBLIC RELATIONS RECORDS	News, press releases, or any public relations files maintained or issued by an agency. Includes print, electronic, audio and audiovisual records	2 Years
PUBLIC INFORMATION ACT REQUESTS	Includes all correspondence and documentation relating to requests for records under the Public Information Act.	
PUBLIC INFORMATION ACT REQUESTS	Non-exempted records	Date request for records fulfilled + 1 year
PUBLIC INFORMATION ACT REQUESTS	Exempted records	Date of notification that records requested are exempt from disclosure + 2 years
ORGANIZATIONAL CHARTS		US
PERMITS AND LICENSES	Records documenting the application for and the insurance of permits and licenses by a local government for sales, solicitation, facility usage and similar activities. Does not include permits and licenses issued for the construction of or alterations to real property, for those relating to health and sanitation, or for those issued by police or fire departments listed in other commission schedules.	Expiration, cancellation, revocation or denial + 2 years.
PHOTOGRAPHS, IMAGES, RECORDINGS AND OTHER NON-TEXTUAL MEDIA	Photographs, photographic scrapbooks, slides, sound recordings, videotapes, posters and other non-textual media that document the history and activities of a local government or any of its departments, programs, or projects except such records noted elsewhere in this or other commission schedules.	AV
POLICY AND PROCEDURE DOCUMENTATION	Executive orders, directives, manuals, and similar documents that establish and define the policies, procedures, rules and regulations governing the operations or activities of a local government as a whole or any of its departments, programs, services or projects.	US, expired, or discontinued + 5 years

PUBLICATIONS	Pamphlets, reports, studies, proposals and similar material printed by or for a local government or any of its departments, subdivisions, or programs and distributed to or intended for distribution to the public on request and departmental or program newsletters designed for internal distribution.	One copy of each PERMANENT.
RECORDS MANAGEMENT RECORDS		
RECORDS MANAGEMENT RECORDS	Records control schedules (including all successive versions of and amendments to schedules).	US
RECORDS MANAGEMENT RECORDS	Records documenting the destruction of records under records control schedules, including requests submitted to the Texas State Library and Archives Commission for authorization to destroy unscheduled records or the originals of permanent records that have been microfilmed.	PERMANENT
RECORDS MANAGEMENT RECORDS	Lists or inventories of the active and inactive records created or received by a local government.	US, expired, or discontinued + 5 years
RECORDS MANAGEMENT RECORDS	Plans and similar documents establishing the policies and procedures under which a records management program operates, including records protection and disaster and preparedness recovery plans.	US, expired, or discontinued + 5 years
REPORTS AND STUDIES (NON-FISCAL)		
REPORTS AND STUDIES (NON-FISCAL)	Annual, sub-annual, or irregularly prepared reports, performance audits, or planning studies submitted to the governing body or chief administrative officer of a local government or by the local government to a state agency, as may be required by law or regulation, on the non-fiscal performance of a department, program or project or for planning purposes, including those prepared by consultants under contract with a local government, except documents of similar types noted in this or other commission schedules.	
	(1) Annual Reports.	PERMANENT

	(2) Special reports or studies prepared by order or request of the governing body or considered by the governing body (as reflected in its minutes) or ordered or requested by a state agency or a court. (3) Special reports or studies prepared by order or request of the chief administrative officer.	PERMANENT 5 years
	(4) Monthly, bimonthly, quarterly or semi-annual reports. (5) Working papers used to create any report for (1) and (2) above (6) Working papers used to create any report for (3) and (4) above.	3 years 3 years 1 Year
REPORTS AND STUDIES (NON-FISCAL)	Activity reports compiled on a daily or other periodic basis pertaining to workload measures, time studies, number of public contacts, etc., except reports of similar types noted in this or other commission schedules.	1 year
WAIVERS OF LIABILITY (including statements signed by volunteers acknowledging non-entitlement to benefits, agreeing to abide by local government policies, etc.		3 years from date of cessation of activity for which the waiver was signed.
CONFLICTS DISCLOSURE STATEMENTS AND CONFLICT OF INTEREST QUESTIONNAIRES	Conflicts disclosure statements and conflict of interest questionnaires submitted by local government officers or vendors and other persons for filing with local government in accordance with the requirements of Chapter 176, Local Government Code.	Date of Filing + 3 Years
LOCAL GOVERNMENT OFFICERS, LISTS OF	Lists of local government officers prepared and made available to the public by the local government officer with whom conflicts disclosure statements and conflict of interest questionnaires are file in accordance with the requirements of Chapter 176, Local Government Code.	US + 1 Year
CALENDARS, APPOINTMENT AND ITINERARY RECORDS	Calendars, appointment books or programs, and scheduling or itinerary records, purchased with local government funds or maintained by staff during business hours that document appointments, itineraries and other activities of agency officials or employees.	CE + 1 Year

INSURANCE CLAIMS	Claims related to liability, theft, fire, health, life automobile, and other policies.	Settlement or denial of claim + 3 year
CUSTOMER SURVEYS	Surveys returned by the customers or clients of a local government, and the statistical data maintained rating a government's performance.	Issuance of report on results of the survey + 3 Years.
TRANSITORY INFORMATION	Records of temporary usefulness that are not an integral part of a records series of a local government, that are not regularly filed within a local government's recordkeeping system, and that are required only for a limited period of time for the completion of an action by an official or employee of the local government or in the preparation of an ongoing records series. Transitory records are not essential to the fulfillment of statutory obligations or to the documentation of government functions. Some examples of transitory information which can be in any medium (voice mail, fax, email, hard copy, etc.) are routine messages; telephone message notifications; internal meeting notices; routing slips; incoming letters or memoranda of transmittal that add nothing of substance to enclosures; and similar routine information used for communication, but not for the documentation, of a specific government transaction.	AV.
FISCAL AUDIT RECORDS (by both internal and external auditors)		
FISCAL AUDIT RECORDS (by both internal and external auditors)	Annual, biennial, or other periodic audit of any department, fund, account, or activity of a local government	PERMANENT
FISCAL AUDIT RECORDS (by both internal and external auditors)	Annual, biennial, or other periodic audit of a department, program, fund, or account if not included in a cumulative audit under (a).	2 Years
FISCAL AUDIT RECORDS (by both internal and external auditors)	Special audits ordered by a governing body, a court or grand jury, or mandated by administrative rules of a state or federal agency.	PERMANENT

FISCAL AUDIT RECORDS (by both internal and external auditors)	Annual, biennial, or other periodic audit of a department, program, fund, or account if not included in a cumulative audit under (a).	PERMANENT
FISCAL AUDIT RECORDS (by both internal and external auditors)	Working papers, summaries, and similar records created for the purposes of conducting and audit.	3 years after all questions arising from the audit have been resolved.
BANK SECURITY RECORDS	Records documenting the pledging of bonds or securities by banks serving as depositories for public funds including depository contracts, security pledges and statements, surety bonds, and similar records.	4 years after termination, expiration, or release of contractual obligations.
BOND RECORDS	Bond administrative records consisting of preliminary studies, proposals and prospectuses, authorizations and certifications for issuance or cancellation, and related policy correspondence.	PERMANENT
BOND RECORDS	Bond certificates and redeemed coupons.	1 year after payment
BOND RECORDS	Bond registers.	PERMANENT
BOND RECORDS	Records relating to the exchange, conversion, or replacement of bonds by bondholders.	1 year if information is contained in a bond register. PERMANENT if information is not contained in a bond register.
BUDGETS AND BUDGET DOCUMENTATION		
BUDGETS AND BUDGET DOCUMENTATION	Annual budgets (including amendments).	PERMANENT
BUDGETS AND BUDGET DOCUMENTATION	Special budgets (includes budgets for capital improvement projects, grant-funded projects, or other projects prepared on a special or emergency basis and not included in an annual budget).	PERMANENT
BUDGETS AND BUDGET DOCUMENTATION	Working papers created exclusively of the preparation of budgets, including budget requests, justification statements, and similar documents.	2 years
BUDGETS AND BUDGET DOCUMENTATION	Encumbrance and expenditure reports (status reports showing expenditures and encumbrances against a budget).	2 Years

BUDGETS AND BUDGET DOCUMENTATION	Budget change documentation, including line item or contingency/reserve fund transfers and supplemental budget requests.	2 Years
CAPITAL ASSETS RECORDS	Documentation relating to the capital and fixed assets of local government.	
CAPITAL ASSETS RECORDS	Equipment or property history cards or similar records containing data on initial cost, including disposal authorizations when disposed of.	FE of date of disposal + 5 years for school districts; FE + 3 years for other governments
CAPITAL ASSETS RECORDS	Equipment or property cost and depreciation schedules or summaries used for capital outlay budgeting or other financial or budget control purposes.	FE + 5 years for school districts; FE + 3 years for other governments
CAPITAL ASSETS RECORDS	Equipment or property inventories (including sequential number property logs).	US + 3 years
CAPITAL ASSETS RECORDS	Property sale, auction, or disposal records of government-owned equipment or property.	1 year
FEDERAL REVENUE SHARING RECORDS	Records concerning the use of federal revenue sharing funds by a local government, including revenue and expenditure summaries; status, budget, and audit reports; and other reports or documentation required by federal law or regulation.	5 years
FINANCIAL REPORTS	Annual, sub-annual, or irregularly prepared financial reports or statements on the accounts, funds or projects of a local government created either for internal use or for submission to state agencies as may be required by law or regulation, except reports of similar types noted in this or other commission schedules	
FINANCIAL REPORTS	Monthly, bimonthly, quarterly, or semi-annual reports.	FE + 3 years
FINANCIAL REPORTS	Annual Reports.	PERMANENT
FINANCIAL REPORTS	Long Range fiscal planning reports.	PERMANENT
FINANCIAL REPORTS	Capital improvement reports.	PERMANENT
GRANT DEVELOPMENT AND ADMINISTRATIVE RECORDS		
GRANT DEVELOPMENT AND ADMINISTRATIVE RECORDS	Successful grant applications and proposals and any documentation that modifies the terms of a grant.	FE + 5 years for school districts; FE + 3 years for other governments

GRANT DEVELOPMENT AND ADMINISTRATIVE RECORDS	Financial, performance and compliance reports submitted to grantor or sub-grantor agencies.	FE + 5 years for school districts; FE + 3 years for other governments
GRANT DEVELOPMENT AND ADMINISTRATIVE RECORDS	Reports, planning memoranda, studies, correspondence, and similar records created for and used in the development of successful grant proposals.	3 years
GRANT DEVELOPMENT AND ADMINISTRATIVE RECORDS	Any records of the type noted in (a) or (b) relating to unsuccessful grant proposals.	AV.
INVESTMENT TRANSACTION RECORDS		
INVESTMENT TRANSACTION RECORDS	Documentation relating to the investment of public funds (e.g., certificates of deposit) that evidences the investment of funds, the performance or return of investments, the cancellation or withdrawal of investments, and similar activity.	FE + 5 Years.
INVESTMENT TRANSACTION RECORDS	Documentation related to the calculation of arbitrage rebate amounts, if any, on proceeds from the sale of tax-exempt bonds.	Retirement of the last obligation of the bond issue + 6 years.
CHARGE SCHEDULES/PRICE LISTS	Schedules of prices charged by a local government for services to the public or other governments, including any documentation used to determine the charges.	US + 3 years
ACCOUNTING POLICIES AND PROCEDURES DOCUMENTATION	Policy and procedures directives and similar records documenting accounting methodology.	US, expired, or discontinued + 5 years
ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS		
ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS	Claims, invoices, statements, copies of checks and purchase orders, expenditure authorizations, and similar records that serve to document disbursements, including those documenting claims for and reimbursement to employees for travel and other employment related expenses.	FE of date of payment + 5 years for school districts; FE + 3 years for other governments
ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS	Accounts payable records sufficient to document the purchase costs of capital equipment or other fixed assets.	FE of date of disposal + 5 years for school districts; FE + 3 years for other governments

ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS	Fund transmittal reports accompanying the transmittal of funds to federal, state, or other local government agencies (e.g., sales tax to the State Comptroller of Public Accounts), to retirement systems, or to other entities if the funds are collected in whole or in part on behalf of other agencies or individuals (i.e. age, retirement deductions of employees), except those accompanying the transmittal of federal and state payroll and unemployment taxes.	FE of period covered by report + 3 years.
ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS	Accounts payable records for bond-funded projects.	FE of date of last bond payment + 5 years for school districts; FE of date of last bond payment + 3 years for other governments.
ACCOUNTS RECEIVABLE RECORDS		
ACCOUNTS RECEIVABLE RECORDS	Bill copies or stubs, statements, billing registers, account cards, deposit warrants, cash receipts, receipt books, cash transfers, daily cash reports, cash drawer reconciliations, and similar records that serve to document money owed to or received by a local government and its collection or receipt.	FE of date of receipt + 5 years for school districts; FE + 3 years for other governments.
ACCOUNTS RECEIVABLE RECORDS	Accounts receivable records documenting the receipt of any monies by any local government that are remittable to the State Comptroller of Public Accounts (e.g., court costs in criminal cases, sales tax)	Remittance due date + 5 Years
ACCOUNTS RECEIVABLE RECORDS	Account card or similar records documenting payments to a local government in which the government holds a property lien until the debt is satisfied (e.g., liens arising from demolition, lot cleaning) including original liens and lien releases.	FE of date of final payment and release of lien + 3 Years
ACCOUNTS RECEIVABLE RECORDS	Account card or similar records relating to the receipt of cash deposits as sureties for the delivery of services (e.g. water and wastewater).	FE of termination of service or refund of deposit + 3 years
ACCOUNTS RECEIVABLE RECORDS	Records of accounts deemed uncollectable, including write-off authorizations.	FE of write-off date + 5 Years for school districts; FE + 3 Years for other governments.

BANKING RECORDS	Bank statements, canceled checks, check registers, deposit slips, debit and credit notices, reconciliations, notices of interest earned, etc.	FE + 5 Years
COST ALLOCATION AND DISTRIBUTION RECORDS	Records created to document the allocation of costs among accounts and funds of local government, including records relating to charge backs and other interdepartmental or inter fund accounting transactions.	FE + 5 years for school districts; FE + 3 years for other governments
LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION	General ledger showing receipts and expenditures from all accounts and funds of a local government.	
LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION	(1) For fiscal years for which an annual financial audit report exists. (2) For fiscal years for which an annual financial audit report does not exist.	FE + 5 years PERMANENT
	Subsidiary ledgers	FE + 5 years
LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION	Receipt, disbursement, general or subsidiary journals.	FE + 5 years
LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION	Journal vouchers and entries or similar posting control forms (including supporting documentation such as correspondence and auditor adjustments that evidence journal entries and amendments).	FE + 5 Years
TRANSACTION SUMMARIES	Periodic summaries or reports of accounting transactions or activity by department, budget code, program, account, fund, or type of activity, including trial balances, unless the summary is of a type noted elsewhere in this part.	
TRANSACTION SUMMARIES	Daily	30 days
TRANSACTION SUMMARIES	Weekly	90 days.
TRANSACTION SUMMARIES	Monthly, bimonthly, quarterly or semi annual	2 Years
TRANSACTION SUMMARIES	Annual	FE + 5 years for school districts; FE + 3 years for other governments
UNCLAIMED PROPERTY DOCUMENTATION	Any form of record sufficient to verify information on unclaimed property previously reported to the State Treasurer showing the name and last known address of the apparent owner of reportable unclaimed property, a brief description of the property and the balance of each unclaimed account if appropriate.	Date on which property is reportable + 10 years

AFFIRMATIVE ACTION PLANS	Reports, analyses, and statistical data compiled from source documentation used to develop, implement and monitor affirmative action plans	5 years
AFFIRMATIVE ACTION PLANS	Affirmative action plans	US + 5 Years
APTITUDE AND SKILLS TEST RECORDS	Records relating to aptitude or skills tests required of job applicants or of current personnel to qualify for promotion or transfer, including civil service examinations.	
APTITUDE AND SKILLS TEST RECORDS	Validation studies	Life of test + 2 years
APTITUDE AND SKILLS TEST RECORDS	Tests	US + 2 years
APTITUDE AND SKILLS TEST RECORDS	Test papers of persons taking tests	2 Years
APTITUDE AND SKILLS TEST RECORDS	Records, other than those noted (a)-©, relating to the planning and administration of tests.	3 years
AWARDS AND COMMENDATIONS		Date of separation + 5 years
CERTIFICATES AND LICENSES	Certificates, licenses, or permits required of employees to qualify for or remain eligible to hold a position requiring certification or licensing.	US or separation of employee + 5 years
CONFLICT OF INTEREST AFFIDAVITS		5 years after leaving position for which the affidavit was filed
COUNSELING PROGRAM RECORDS		
COUNSELING PROGRAM RECORDS	Reports of interviews, analysis, and similar records relating to the counseling of an employee for work-related, personal, or substance abuse problems, including any warnings associated with the counseling.	3 years after termination of counseling
COUNSELING PROGRAM RECORDS	Records relating to the planning, coordination, implementation, direction, and evaluation of an employee counseling program	3 years
DISCIPLINARY AND ADVERSE ACTIONS RECORDS	Records created by civil service boards or by personnel or supervisory officers in considering, or reconsidering on appeal, an adverse action (e.g., demotion, probation, termination, suspension, leave without pay) against an employee, including as applicable, witness and employee statements, interview reports, exhibits, reports of findings, and decisions and judgments.	

	<p>(1) All employees of sheriff's departments in counties with a population of 3.3 million or more.</p> <p>(2) Police and fire department personnel in municipalities with a population of 5,000 or more that have established police and fire department civil service boards.</p> <p>(3) All other local government employees.</p>	<p>PERMANENT</p> <p>PERMANENT</p> <p>2 years after case closed or action taken, as applicable.</p>
EMPLOYEE PENSION AND BENEFITS RECORDS		
EMPLOYEE PENSION AND BENEFITS RECORDS	Employee benefit plans such as pension; life, health, and disability insurance; seniority and merit systems; and deferred compensation plans, including amendments.	Termination of plan + 4 years
EMPLOYEE PENSION AND BENEFITS RECORDS	<p>Enrollment forms providing personal identifying data, beneficiary information, option selection and similar information.</p> <p>(1) If the official record is maintained by the retirement system of which the local government is a member or by the service provider.</p> <p>(2) If the official record is maintained by the local government.</p> <p>(A) Pension and deferred compensation.</p> <p>(B) Life, health, accidental death and disability insurance</p>	<p>AV</p> <p>Date of separation +75 years</p> <p>Termination of coverage + 4 years</p>
EMPLOYEE PENSION AND BENEFITS RECORDS	Annual reports from a pension system or fund.	PERMANENT
EMPLOYEE RECOGNITION RECORDS	Award committee reports, selection criteria, nominations, and similar administrative records of employee award or incentive programs.	2 years
EMPLOYEE SECURITY RECORDS		
EMPLOYEE SECURITY RECORDS	Records created to control and monitor the issuance of keys, identification cards, passes or similar instruments of identification and access.	US, date of expiration or date of separation + 2 years, as applicable
EMPLOYEE SECURITY RECORDS	Records relating to the issuance of parking permits.	US
EMPLOYEE SELECTION RECORDS	Notes of interviews with candidates; audio and videotapes of job interviews; applicant rosters; eligibility lists; test ranking sheets; justification statements for violating eligibility or ranking sequence; and	2 years from the creation (or receipt) of the record or the personnel action involved, whichever later

	previous injury checks; offers of employment letters; and similar records documenting the filling of a vacant position.	
EMPLOYEE SERVICE RECORDS	Summary employment history record for each employee maintained on one or more forms, containing the following minimum information: name; sex; date of birth; social security number; positions held with dates of hire, promotion, transfer or demotion; dates of leaves of absence or suspension that affect computation of length of service; wage or salary rate for each position held, including step or merit increase within grades; most recent public access option form; and date of separation.	Date of separation + 75 years
EMPLOYMENT ADVERTISEMENTS OR ANNOUNCEMENTS	Advertisement or posting relating to job openings, promotions, training programs, or overtime opportunities, including jobs orders submitted to employment agencies.	2 years
EMPLOYMENT APPLICATIONS	Applications, transcripts, letters of reference, and similar documents whose submission by candidates for vacant positions (both hired and not hired) or for promotion, transfer, or training opportunity (both selected and not selected) is required on the application form, by application procedures, or in the employment advertisement.	2 years from the creation (or receipt) of the record or the personnel action involved, whichever later
EMPLOYMENT APPLICATIONS	Samples of publications, artwork, or other products of prior achievement not returned to applicants.	AV
EMPLOYMENT APPLICATIONS	Transcripts of persons hired if state or federal law or regulation mandates a level of education needed to qualify for employment.	Date of separation + 5 years
EMPLOYMENT CONTRACT/COLLECTIVE BARGAINING RECORDS		
EMPLOYMENT CONTRACT/COLLECTIVE BARGAINING RECORDS	Contract and agreements, including collective bargaining agreements, between a local government and an employee or a group of employees, including written acceptances of such contracts.	Last effective date of contract + 4 years
EMPLOYMENT CONTRACT/COLLECTIVE BARGAINING RECORDS	Records relating to the negotiation of collective bargaining agreements or similar group contracts, including reports;	Last effective date of contract + 4 years or, if no

	correspondence; mediation or arbitration agreements; the proceedings, findings and awards of arbitration board; and similar records.	agreement or contract results, 4 years.
EQUAL EMPLOYMENT OPPORTUNITY RECORDS AND REPORTS		
EQUAL EMPLOYMENT OPPORTUNITY RECORDS AND REPORTS	Reports, analysis or statistical data compiled from source documentation used to complete EEO reports.	3 years
EQUAL EMPLOYMENT OPPORTUNITY RECORDS AND REPORTS	EE0-1, EEO-4, EE0-5 and EE0-6 reports.	3 years
EQUAL EMPLOYMENT OPPORTUNITY RECORDS AND REPORTS	Case files relating to discrimination complaints, including complaints, legal and investigative documents, exhibits, related correspondence, withdrawal notices and decisions or judgments.	Resolution of case + 3 years
EQUAL PAY RECORDS	Reports, studies, aggregated or summarized data and similar documentation compiled to monitor and demonstrate compliance with the Equal Pay Act.	2 years
FIDELITY BONDS		Effective life of bond + 5 years
FINGERPRINT CARDS		Date of separation + 5 years
GRIEVANCE RECORDS	Records relating to the review of employee grievances against personnel policies, working conditions, etc.	2 years
JOB EVALUATIONS (PERFORMANCE APPRAISALS)		US + 2 years; or date of separation + 2 years, whichever is applicable
MEDICAL AND EXPOSURE REPORTS		
MEDICAL AND EXPOSURE REPORTS	Health, physical or psychological examination reports or certificates of all job applicants if physical or psychological condition is a factor in hiring decisions, including the promotion, transfer, or selection for training of current personnel.	2 years
MEDICAL AND EXPOSURE REPORTS	Health or physical examination reports or certificates of employees for whom periodic monitoring of health or fitness is required. (1) For employees exposed in the course of their work to toxic substances, harmful physical agents or blood borne pathogens. (2) For all other employees	Date of separation + 30 years US + 2 years

MEDICAL AND EXPOSURE REPORTS	Environmental, biological, and material safety monitoring reports concerning toxic substances and harmful physical agents in the workplace, including analyses derived from such reports.	30 years
MEDICAL AND EXPOSURE REPORTS	Records of controlled substances and alcohol use and testing.	
	(1) Records of driver alcohol test results indicating an alcohol concentration of 0.02 or greater; records of driver verified positive controlled substances test results; documentation of refusals to take required alcohol and/or controlled substances test; driver evaluation and referrals; calibration documentation; records related to the administration of the alcohol and controlled substances testing programs; copy of each annual calendar year summary required by 49 CFR 382.401 (2) Records related to the alcohol and controlled substances collection process. (3) Records of negative and canceled controlled substances test results and alcohol test results with a concentration of less than 0.02	5 years 2 years 1 year
OATHS OF OFFICE		US + 5 years or 5 years after leaving position for which oath required, whichever is applicable.
PERSONNEL ACTION OR INFORMATION NOTICES	Documents used by personnel officers to create or change information in the personnel records of individual employees concerning hiring, termination, transfer, pay grade, position or job title, leaves of absence, name changes and similar personnel actions except those noted elsewhere in this part.	2 years
PERSONNEL STUDIES AND SURVEYS	Studies, statistical reports, surveys, cost analysis and projections and similar records, except those noted elsewhere in this part on any aspect of the personnel management or administration of a local government.	3 year
POSITION DESCRIPTION, CLASSIFICATION AND STAFF MONITORING RECORDS		

POSITION DESCRIPTION, CLASSIFICATION AND STAFF MONITORING RECORDS	Job description, including any associated task or skill statement. Also includes documentation concerning the development and analysis of job descriptions and classification systems, including survey, review and audit reports; classification standards and guidelines; selection criteria; determination of classification appeals; etc.	US or position abolished + 4 years
POSITION DESCRIPTION, CLASSIFICATION AND STAFF MONITORING RECORDS	Position staffing and vacancy reports	US
POSITION DESCRIPTION, CLASSIFICATION AND STAFF MONITORING RECORDS	Personnel requisitions	2 years
REDUCTION IN FORCE PLANS (including any related implementation documentation)		US, or if implemented, 2 years from date of last reduction in force action under the plan.
TRAINING AND EDUCATIONAL ACHIEVEMENT RECORDS		
TRAINING AND EDUCATIONAL ACHIEVEMENT RECORDS	Certificates of completion, transcripts, test scores, or similar records documenting the training, testing or continuing education achievements of an employee if such training or testing is required for the position held or if the educational or skill attainment or enhancement affects or could affect career advancement in the local government or, in the case of licensed or certified personnel (e.g., school professionals, firefighters, police officers, health care professionals), in other governments or the private sector.	Date of separation + 5 years
TRAINING AND EDUCATIONAL ACHIEVEMENT RECORDS	Records documenting the planning, development, implementing, administration and evaluation of in-house training programs.	2 years
TRAINING AND EDUCATIONAL ACHIEVEMENT RECORDS	Training manuals, syllabuses, course outlines, and similar training aides used in in-house training programs.	US, expired, or discontinued + 2 years
TRAINING AND EDUCATIONAL ACHIEVEMENT RECORDS	Skill or achievement measurement records of a training group or class as a whole.	2 years
UNEMPLOYMENT COMPENSATION CLAIMS RECORDS	Unemployment claims, pertinent correspondence, and similar records	After closed + 5 years

	documenting unemployment compensation cases.	
VERIFICATIONS OF EMPLOYMENT ELIGIBILITY		3 years from hire or 1 year after separation, whichever later
WORK SCHEDULES	Work, duty, shift, crew, case schedules, rosters or assignments except work schedules.	1 year
WORKERS COMPENSATION CLAIM RECORDS	Initial and supplemental reports of accidents to or job-related illnesses of employees and documentation relating to any subsequent filing of claims by employees.	CE of closure of claim + 5 years
FINANCIAL DISCLOSURE STATEMENTS	Financial disclosure statements of officers and/or employees of a local government.	2 years
PUBLIC ACCESS OPTION FORMS	Form completed and signed by employee or official or former employee of official, electing to keep home address, home telephone number social security number and family information open or confidential under the Public Information Act.	US
EMPLOYEE EXIT INTERVIEWS	Records of interviews and other supporting documentation conducted at time of employee termination.	Date of separation + 2 years
CRIMINAL HISTORY CHECKS	Used for condition of or in conjunction with employment application.	End of employee's probationary period or after immediate purpose has been fulfilled, as applicable.
EMPLOYEE ACKNOWLEDGEMENT FORMS	Employee acknowledgement forms or other documentation that show proof of receipt and awareness of local government policies and procedures.	US or date of separation + 2 years, as applicable.
UNSOLICITED RESUMES	Unsolicited resumes received by local governments not used in the employment selection process.	AV
VOLUNTEER SERVICE FILES	Information about individual volunteers and duties they perform.	US or date of separation + 3 Years
DEDUCTION AUTHORIZATIONS	Documentation used to start, modify, or stop all voluntary or required deductions from payroll, including orders of garnishment or other court-ordered attachments.	4 Years after separation or 4 years after amendment, expiration, or termination of authorization, whichever is sooner.
DIRECT DEPOSIT APPLICATIONS/AUTHORIZATIONS		US or date of separation, as applicable.
EARNINGS AND DEDUCTION RECORDS		

EARNINGS AND DEDUCTION RECORDS	A record containing the following payroll information on each employee: name, last known address and social security number, amount of wages paid to the employee for each payroll period, including all deductions and date of payment.	Retention of any one of the following records for 5 years by school districts or 4 years by other local governments will satisfy the retention requirements: 1.) Individual employee earnings card or record that shows earnings and deductions for each pay period. 2.) Master payroll register which shows earnings and deductions for each pay period.
EARNINGS AND DEDUCTION RECORDS	A record containing the following minimum pension and deferred compensation information on each employee; name, date of birth, social security number and amount of pension and deferred compensation deductions.	The retention of any one of the following for date of separation + 75 years will satisfy the retention requirement. 1.) Individual employee earnings card or record as in (a) (1). 2.) Employee Service Record if it contains the prescribed pension and deferred compensation deduction data.
		3.) Master payroll register or the final year to date register of each calendar year, if the register shows all persons employed during the year from whose wages, pension and deferred compensation deductions were made. 4.) Pension and deferred compensation deduction register or the final year-to-date pension deduction register of each calendar year, if the register lists all persons employed during the year from whose wages pension and deferred

		<p>compensation deductions were made.</p> <p>5.) Copies of annual or other periodic statements furnished to each employee detailing the deductions and contributions to a pension or deferred compensation plan during the past year or period.</p>
EARNINGS AND DEDUCTION RECORDS	Master payroll register, including year-to-date register, if not used to satisfy either of the retention requirements set in (a) or (b).	FE + 5 years for school districts; FE + 3 years for other governments
EARNINGS AND DEDUCTION RECORDS	<p>Subsidiary payroll registers, if not used to satisfy either of the retention requirements set in (a) or (b).</p> <p>(1) If data contained in the subsidiary payroll register is not contained in the master payroll register.</p> <p>(2) If data contained in the subsidiary payroll register is contained in the master payroll register.</p>	<p>FE + 5 years for school districts; FE + 3 years for other governments</p> <p>AV</p>
EARNINGS AND DEDUCTION RECORDS	Copies of annual or other periodic statements furnished to each employee detailing the deductions and contributions to a pension or deferred compensation plan during the past year or period, if not used to satisfy the retention requirement set in (b).	2 years.
EARNINGS AND DEDUCTION RECORDS	Payroll adjustment records, including transaction registers, authorizations and similar records authorizing and detailing adjustments to payroll records because of overpayment, underpayment, etc.	FE + 5 years for school districts; FE + 3 years for other governments
FEDERAL AND STATE TAX FORMS AND REPORTS		
FEDERAL AND STATE TAX FORMS AND REPORTS	Forms used to determine withholding from wages and salaries for payroll tax purposes (W-4 forms)	4 years after separation or 4 years after form amended, whichever sooner.
FEDERAL AND STATE TAX FORMS AND REPORTS	Forms and reports used to report the collection, distribution, deposit and transmittal of payroll or unemployment tax (W-2, 1099)	4 years after tax due date or date tax paid, whichever later.
LEAVE RECORDS		

LEAVE RECORDS	A record containing a record of the unused accumulated sick leave of each employee if (1) all or a percentage of accumulated sick leave is used to calculate length of service and/or (2) accumulated sick leave is creditable to an employee if rehired.	The retention of any one of the following for date of separation + 75 years will satisfy the retention requirement. 1.) Individual employee earnings card or record if it also contains accumulated sick leave data. 2.) Employee Service Record if it contains the accumulated sick leave data prescribed. 3.) Copy of the final time summary or leave status report of each separated employee.
LEAVE RECORDS	Requests and authorizations for vacation, compensatory, sick, Family and Medical Leave Act (FMLA) and other types of authorized leave and supporting documentation.	FE + 5 years for school districts; FE + 3 years for other governments
LEAVE RECORDS	Leave or hours to date registers.	FE + 5 years for school districts; FE + 3 years for other governments
LEAVE RECORDS	Copies of periodic time summary or leave status reports furnished to each employee containing information on vacation, sick, compensatory or other leave earned and used, including the final report of separated employee if they are not used to satisfy the retention requirement.	2 years
PAYROLL ACTION OR INFORMATION NOTICES	Documents used by payroll officers to create or change information in the payroll records of individual employees except deduction authorizations.	
PAYROLL ACTION OR INFORMATION NOTICES	Documents concerning hiring, termination, transfer, pay grade, position or job title, name changes, etc.	2 years
PAYROLL ACTION OR INFORMATION NOTICES	Documents concerning adjustments to payroll and leave status.	FE + 3 years
TIME AND ATTENDANCE REPORTS	Time cards or sheets, including work schedules and documentation evidencing adherence to or deviation from normal	4 years

	hours for those employees working on fixed schedules.	
TIME CHANGE RECORDS	Requests and authorizations for overtime, time trading and other actions that affect normal work time except leave requests.	2 years
WAGE AND SALARY RATE TABLES		
WAGE AND SALARY RATE TABLES	If wage or salary rate for each position listed on an Employee service record is expressed in dollars.	2 Years after last effective date.
WAGE AND SALARY RATE TABLES	If wage or salary rate for each position listed on an Employee Service record is indicated by grade or step number only.	Date of separation + 75 years
BIDS AND BID DOCUMENTATION		
BIDS AND BID DOCUMENTATION	Successful bids and requests for proposals, including invitations to bid, bid bonds and affidavits, bid sheets and similar supporting documentation.	FE of award + 5 years for school districts; FE + 3 years for other governments.
BIDS AND BID DOCUMENTATION	Unsuccessful bids	2 years.
BIDS AND BID DOCUMENTATION	Request for informal bid estimates, quotes or responses from providers for the procurement of goods or services for which state law or local policy does not require the formal letting of bids	1 year.
BIDS AND BID DOCUMENTATION	Requests for information (RFI) preliminary to the procurement of goods or services by direct purchase or bid.	AV after date of direct purchase, issuance of request for bids or decision not to proceed with the procurement as applicable.
INVENTORY RECORDS		1 YEAR
(PARTS AND SUPPLIES)		
PURCHASE ORDER AND RECEIPT RECORDS		
PURCHASE ORDER AND RECEIPT RECORDS	Purchase orders, requisitions and receiving reports.	FE + 5 years for school districts; FE + 3 years for other governments
PURCHASE ORDER AND RECEIPT RECORDS	Purchasing log, register or similar record providing a chronological record of purchase orders issued, orders received and similar data on procurement status.	FE + 3 years
PURCHASE ORDER AND RECEIPT RECORDS	Packing slips and order acknowledgments	AV
PURCHASE ORDER AND RECEIPT RECORDS	Vendor and commodity lists.	US

ACCIDENT AND DAMAGE REPORTS (PROPERTY)	Reports of accidents or damage to facilities, vehicles or equipment if no personal injury is involved.	3 Years
CONSTRUCTION PROJECT RECORDS		
CONSTRUCTION PROJECT RECORDS	Records concerning the planning, design, construction, conversion or modernization of local government owned facilities, structures and systems including feasibility, screening and implementation studies; topographical and soil surveys and reports; architectural and engineering drawings, elevations, profiles, blueprints and as built; inspection and investigative reports; laboratory test reports; environmental impact statements; construction contracts and bonds; correspondence and similar documentation.	PERMANENT
CONSTRUCTION PROJECT RECORDS	Records of the types described in (a) relating to the construction of prefabricated storage shed, bus shelters, parking lot kiosks, non-structural recreational facilities such as baseball diamonds and tennis course and similar structures and facilities.	Completion of the project + 10 years Permanent by local board decision
CONSTRUCTION PROJECT RECORDS	Records relating to construction projects described in (a) and (b), that are transitory or of ephemeral relevance and are not required for maintaining, modifying and repurposing the building or structure. Records may include but are not limited to, rejected design plans, deliver tickets for expendable products, daily work reports, etc.	5 years
LOST AND STOLEN PROPERTY REPORTS		FE + 3 years
MAINTENANCE, REPAIR, AND INSPECTION RECORDS	Records documenting the maintenance, repair, and inspection of facilities, vehicles and equipment.	
MAINTENANCE, REPAIR, AND INSPECTION RECORDS	Vehicles and equipment (1) Routine inspection records (2) Maintenance and repair records	1 year Life of asset.
MAINTENANCE, REPAIR, AND INSPECTION RECORDS	Facilities	
	(1) Routine cleaning, janitorial, and inspection work.	1 year

	(2) All other facility maintenance, repair and inspection records (including those relating to plumbing, electrical, fire suppression and other infrastructural systems)	5 years
SERVICE REQUESTS/WORK ORDERS (for repairs and maintenance to facilities, vehicles or equipment)		2 YEARS
USAGE REPORTS	Reports of usage of facilities, vehicles and equipment.	
USAGE REPORTS	Any type of usage report (e.g., mileage, fuel, consumption, copies run) if such reports are the basis for allocating costs, for determining payment under rental or lease agreements, etc.	FE + 5 years for school districts; FE + 3 years for other governments
USAGE REPORTS	Reservation logs or similar records relating to the use of facilities such as meeting rooms, auditoriums, etc. by the public or other governmental agencies.	2 years
USAGE REPORTS	Usage reports compiled for purposes other than those noted in (a) or (b).	1 year
VEHICLE OR EQUIPMENT ASSIGNMENT RECORDS	Assignment logs, authorizations and similar records relating to the assignment and use of government owned vehicles or equipment by employees.	3 years
VISITOR CONTROL REGISTERS	Logs, registers or similar records documenting visitors to limited access or restricted areas.	3 Years
WARRANTIES (for vehicles and equipment)		Expiration of warranty plus 1 Year
VEHICLE TITLES AND REGISTRATIONS	Vehicle titles and registrations of government owned vehicles	LA
SURVEILLANCE VIDEOS	Video surveillance for but not limited to, security or property and persons.	AV
POSTAL AND DELIVERY SERVICE RECORDS		
POSTAL AND DELIVERY SERVICE RECORDS	Meter permit usage log	1 year
POSTAL AND DELIVERY SERVICE RECORDS	Register, certified, insured and special delivery mail receipts and similar records of transmittal by express or delivery companies.	1 year
TELEPHONE LOGS OR ACTIVITY REPORTS	Registers or logs of telephone calls and fax transmissions made and similar activity reports.	

TELEPHONE LOGS OR ACTIVITY REPORTS	If the log, report or similar record is used for cost allocation purposes.	FE + 5 years for school districts; FE + 3 years for other governments
TELEPHONE LOGS OR ACTIVITY REPORTS	If the log, report or similar record is used for internal control purposes other than cost allocation.	1 year
TELEPHONE LOGS OR ACTIVITY REPORTS	Internal telephone directory of local government employees.	US, expired or discontinued
E-RATE RECORDS	E-Rate is the schools and Libraries Program of the Universal Service Fund that provides discounts to schools and libraries for telecommunications and Internet access. All records related to the application for, receipt and delivery of discounted telecommunications and other supported services.	FE + 5 Years
BLOODBORNE PATHOGEN TRAINING RECORDS	Records of training given to employees with exposure to blood borne pathogens showing the dates of training sessions, contents or summaries of the sessions, names and job titles of those who received training and names and qualifications of instructors.	3 Years
FACILITY CHEMICAL LISTS	Copies of tier two forms containing information of hazardous chemicals present in local government facilities submitted to the fire chief of the fire department having jurisdiction over the facilities and to the Texas Department of State health Services.	30 Years
HAZARD COMMUNICATION PLANS	Plan describing how criteria of the Hazard Communications Act with regard to the education and training of employees will be met.	US + 5 Years
HAZARDOUS MATERIALS TRAINING RECORDS	Records of training given to employees in a hazardous communications program showing the date of each training session, subjects covered during the session, rosters of employees who attended and the names of the instructors.	5 Years
MATERIAL SAFETY DATA SHEETS (MSDS)	Material safety data sheets supplied to the local government employers by manufacturers or distributors of hazardous chemicals.	AV after receipt of updated sheet or the hazardous chemical is no longer present in the local government, as applicable.

WORKPLACE CHEMICAL LISTS	Lists of hazardous chemicals, including superseded lists, compiled and maintained by local governments in accordance with the Health and Safety Code.	30 years.
AUDIT TRAIL RECORDS	Files needed for electronic data audits such as files or reports showing transactions accepted, rejected, suspended, and /or processed; history files/tapes; records of on-line updates to application files or security logs.	Until audit requirements have been met.
FINDING AIDS, INDEXES AND TRACKING SYSTEMS	Automated indexes, lists, registers and other finding aids used to provide access to the hard copy and electronic records.	Until the related hard copy or electronic records have been destroyed.
HARDWARE DOCUMENTATION	Records documenting operational and maintenance requirements of computer hardware such as operating manuals, hardware/operating system requirements, hardware configurations and equipment control systems.	Until electronic records are transferred to and made usable in a new hardware environment or there are no electronic records being retained to meet an approved retention period that require the hardware to be retrieved and read.
MASTER FILE RECORDS	Relatively long-lived computer files containing organized and consistent sets of complete and accurate electronic records.	Until completion of 3rd system backup cycle except for: a) Electronic file which replaces or serves in lieu of a textual record- Follow the retention period approved for the equivalent textual record:
		b) Electronic file containing fiscal information, for which an equivalent textual record exists, but which is also subject to audit - Dispose of after all audit questions have been resolved; and c) Output data file extracted from system solely to distribute data to individuals or program units for reference and use or to produce printed reports or other publications - Dispose of after data is distributed or

		when no longer needed to create publication.
PROCESSING RECORDS	Electronic files used to produce a master file, including, but not limited to, work files, maintenance and test files, print files and intermediate input/output records.	Until completion of 3rd system backup cycle except for: a) Routine or benchmark file used to test system performance - AV: and b) File which facilitates processing of a particular job or system run, but which does not add to, delete from, or substantially modify information in a master file -AV.
SOFTWARE PROGRAMS	Automated software applications and operating system files including job control language, program listing/source code, etc.	Until electronic records are transferred to and made usable in a new hardware environment or there are no electronic records being retained to meet an approved retention period that require the hardware to be retrieved and read.
TECHNICAL DOCUMENTATION	Records adequate to specify all technical characteristics necessary for reading or processing of electronic records and their timely, authorized disposition including documentation describing how a system operates and necessary for using the system such as user guides, system or sub-system definitions, system specifications, input and out specifications and system flow charts; program descriptions and documentation such as program flowcharts, program maintenance logs, change notices and other records that document modifications to computer programs and data documentation necessary to access, retrieve, manipulate and interpret data in an automated system such as a data element dictionary, file layout, code book or table and other records that explain the meaning, purpose,	Until electronic records are transferred to and made usable in a new hardware environment or there are no electronic records being retained to meet an approved retention period that require the hardware to be retrieved and read.

	structure, logical relationships and origin of the data elements.	
ACCESS SECURITY RECORDS	Records created for security purposes to control or monitor individual access to a system and its data, including but not limited to user account records, security login information and password files.	Retain until all audit or legal requirements have been met.
BATCH DATA ENTRY CONTROL RECORDS	Forms and logs used to reconcile batches submitted for processing against batches received and processed.	AV after reconciliation confirmed.
CHARGEBACK RECORDS TO DATA PROCESSING SERVICE USERS	Records used to document, calculate costs and bill program units for computer usage and data processing services. These records are also used for cost recovery, budgeting or administrative purposes.	FE + 5 for school districts; FE + 3 years for other governments
COMPUTER JOB SCHEDULES AND REPORTS	Schedules or similar records showing computer jobs to be run and other reports by computer operators or programmers of work performed.	90 days
DATA PROCESSING POLICIES AND PROCEDURES	Records of data processing policies and procedures including those covering access and security, systems development, data retention and disposition and data ownership (records of procedures for data entry, operation of computer equipment, production control, system backup, compliance with electronic records rules, etc.) Does not include technical documentation of procedures necessary for reading or processing electronic records.	Until superseded, expired or discontinued + 5 years
DATA PROCESSING PLANNING RECORDS	Reports, studies, analysis, projections and similar records concerning the creation, development or modification of data processing systems and services except for disaster recovery plans.	5 years
NETWORK SYSTEMS DISASTER PREPAREDNESS AND RECOVERY PLANS	Records related to the protection and reestablishment of data processing services and equipment in case of disaster.	US
ELECTRONIC MEDIA LIBRARY SYSTEM RECORDS	Records used to control the location, maintenance and disposition of media in an electronic media library except for records destruction documentation that is maintained permanently.	Until related records or media are withdrawn from the library

INPUT DOCUMENTS	Copies of records or forms designed and used solely for data input and control when the data processing unit provides centralized data input services and original records are maintained by the program unit except for data entry documents noted elsewhere in this schedule or other schedules adopted by the commission.	Until all data has been entered into the system and if required, verified.
NETWORK CIRCUITS INVENTORIES	Records containing information on network circuits used by the government including circuit number, vendor, type of connection, terminal series, software, contact person and other relevant information about the circuit.	US
NETWORK IMPLEMENTATION RECORDS	Records used to implement a computer network including reports, diagrams of network and wiring schematics	US
OPERATING SYSTEMS AND HARDWARE CONVERSION PLANS	Records relating to the replacement of equipment or computer operating systems not included elsewhere in this schedule.	1 year after completion of conversion.
OUTPUT RECORDS FOR COMPUTER PRODUCTION	Reports showing transactions that were accepted, rejected, suspended and/or processed	AV
QUALITY ASSURANCE RECORDS	Information verifying the quality of system, hardware or software operations including records of errors or failures and the loss of data resulting from such failures, documentation of abnormal termination and of error free processing, checks of changes put into production, transaction histories and other records needed as an audit trail to evaluate data accuracy.	Until no longer needed as an audit trail for records modified.
PROJECT RECORDS	Records created and used in the development, redesign or modification of automated systems or applications.	
PROJECT RECORDS	Project management records, design documentation, feasibility studies, justifications, user requirements, etc.	3 years after completion of project
PROJECT RECORDS	Routine status reports, memos and correspondence.	AV
SYSTEM ACTIVITY MONITORING RECORDS	Electronic files or automated logs created to monitor computer systems such as print spool logs, console logs, tape activity logs, etc.	AV
ELECTRONIC RECORDS TRAINING RECORDS	Memoranda, flyers, catalogues, registration forms, rosters and other records	

	documenting training courses provided users of electronic records systems.	
	1) If the training is required to hold or to continue to hold a specific position or if the training is required of all employees.	Date of separation + 5 Years
	2) If the training is not required to hold or continue to hold a specific position of if the training is not required of all employees.	AV
INTERNET COOKIES	Data Resident on hard drives that make use of user-specific information transmitted by the Web server onto the user's computer so that the information might be available for later access by itself or other services.	AV
HISTORY FILES - WEB SITES	A record of the documents visited during an Internet session that allows users to access previously visited pages more quickly or to generate a record of a user's progress	AV
SOFTWARE REGISTRATIONS, WARRANTIES AND LICENSE AGREEMENTS		LA + 3 years

12. School Travel Procedures

Section: School Travel

Employee School Travel Procedures

Monthly Employee Expenses Allowances

Monthly expense allowances are reported as income and will appear on the employee's W-2 form each year. Taxes will be withheld each payroll period in which allowances are distributed.

Local Travel

Mileage will be reimbursed at the rate per mile according to the current Texas State Mileage Rate as listed on the State Comptroller's Office website. A monthly travel form must be turned in to the Business Office at the end of each month with the appropriate account code listed. Proper documentation such as MapQuest Mileage Guide must be attached.

Out of District Travel

Cab fares and parking fees require a receipt for reimbursement.

Rates set out below are based on district and State Comptroller Guidelines:

- Current State adopted cents per mile
- Airfare - coach
- Lodging – Refer to the GSA's federal [Domestic Maximum Per Diem Rates](https://www.gsa.gov/property-travel/maximum-per-diem-rates). If the city is not listed, but the county is listed; use the rate of the county. For areas not listed (city or county), the rate is \$93/per night per person (single occupancy) <https://fmx.cpa.state.tx.us/fm/travel/travelrates.php>

Note: Employees whom make reservations at hotels above the GSA's federal domestic maximum per diem rate are liable to reimburse the district for any overages.

- Meals will only be paid to employees and/or students when overnight travel is required. Meals will be paid on a per diem basis not to exceed \$51.00 per day (\$10.00 for breakfast; \$15.00 for lunch, \$26.00 for dinner).

Reimbursement of total meals

CISD reimburses employees for meals on district sponsored overnight trips.

Spouse's Expense

Payments for expenses incurred by spouses are considered illegal gifts of public funds unless the spouse is representing the school district in official capacity.

Reimbursement for spouse expenditures must be received within 30 days.

Hotel Expenses

Travel within the State of Texas is exempt from state sales tax upon the presentation of a valid hotel occupancy sales tax exemption form. Lodging taxes, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any. This form is not applicable to out-of-state travel. Once returning to the district within ten days, the original hotel receipt and purchase order must be submitted to the Business Office.

Travel Request, Registration Fees, Meals and Entry Fees

All travel requests, meal money and registration or entry fees must be approved in advance by a Purchase Order.

To secure a district PO for travel, registration fees, meals and entry fees: Complete a district Travel Request Form. Attach it to a completed Purchase Requisition Form (one for each vendor) with appropriate account code along with supporting documents*. Turn in to Principal's office for approval and to be submitted for Purchase Order. Incomplete PO's (lacking support documents or signature) received at central office for payment will be returned.

All out of state travel must be approved by the Superintendent or designee prior to the expenditure. An approved Purchase Order is required to secure a school credit card or to make reservations.

13. REPAIRS

Section: REP

Equipment Repairs and Maintenance

Purchase orders must be processed for all equipment repairs.

Type of Equipment	Procedure
1. Audio-Visual Equipment	Complete AV Repair
2. Clocks, Bells, Intercom Systems, Instructional TV systems, etc.	Contact the maintenance Department for service.
3. Computer equipment	Contact the Technology Department
4. Copiers	Contact the Office
5. Telephone Systems	Contact the Technology Department

Maintenance contracts for all services and equipment must be forwarded to the Business Manager for approval and signature along with a purchase order for the amount of the agreement.

14. RISK MANAGEMENT

Section: Risk

Insurance and Annuity Representatives

The following guidelines apply to all individuals who represent insurance and/or annuity companies.

- The insurance and annuity vendors may obtain an employee directory and contact the employee by mail or phone.
- Individual insurance vendors are not permitted to schedule meetings with staff on campus. Formal meetings with the staff of each campus will be

scheduled by the Administration Office if there is a new program or a major change which warrants this action.

- The representative may request permission to distribute materials to staff members or to place them in the employee mailboxes. The principal may at her discretion agree to place the materials in the employee's lounge. School district resources should not be used to distribute this type of material nor should the representative be allowed in the lounge.
- Representatives are not to contact employees on school time. A staff member may invite a representative to meet on an individual basis at school as long as it is not while the employee is officially on duty.
- Representatives who are invited by an employee must sign in and out at the office.
- The principal may schedule, if requested by the staff, an informational report or discussion of related programs by an insurance representative as long as the presentation is kept general and is not a company promotion.

15. STATE SALES TAX

Section: ST. TAX

Taxable Status of Purchases

- 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, duplicating paper, etc.)
- A school must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. Exemption certificates do not require numbers to be valid.

- The District exemption status may not be utilized by parent, patron, or alumni organizations to secure exemption from sales and excise taxes. Parent/teacher organizations and booster clubs must apply for their own exemption.
- 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 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, band, etc. on authorized school trips are exempt from sales tax if the school contracts 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.
- An exemption may also be claimed by the school from the state portion of the Hotel Occupancy Tax if the school contracts and pays for the employees/students accommodation.

Taxable Status of Sales

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

- Concession Stand
- Admission Tickets
- Club memberships
- Sale of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities.
- Food and drinks sold at PTA 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 fundraising drives by PTA or students of the school who are eighteen years of age.
- Two tax-free sales of otherwise taxable merchandise per calendar year, per school, per organization are allowed. A record of the sale must be included on the regular monthly sales tax report.

Therefore, state and local sales taxes shall be imposed and collected on all sales for:

- Yearbooks, directories, athletic programs, and other student publications except newspapers.
- Any other item(s) sold as personal property (i.e. school pictures, uniforms, sweaters, etc.)
- Fees for materials when the end product becomes the possession of the student (i.e. vocational projects).
- All sales of items such as handicrafts, t-shirts, candles, cups, books and school supplies sold by a school associated organization during a fund raising drive.
- All other personal property except for those items specifically excluded above.

Tax Exemption Certificates

A school district is a political subdivision of the State of Texas and is, therefore, exempt from paying state sales tax and no tax number is assigned. The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor. A tax exemption certification should be completed and sent to a vendor who has requested a tax number for his/her records. Taxes, which should have been exempt, will not be authorized for reimbursement. It is the purchaser's responsibility to present the exemption form to the vendor at the time of the purchase. A Hotel Occupancy Tax Exemption Certification should 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 Coupland ISD Business Office.

Hotel Tax Exemptions

Religious, charitable and educational organizations and their employees, including college and university personnel traveling on official business of the organization are exempt from the state hotel tax. Local tax must be paid by the organizations and their employees. Educational groups are defined as those which provide instruction or training and include public and private schools, colleges and universities.

Exempt organizations, governmental entities and their employees must furnish the hotel with a Texas Hotel Tax Exemption Certificate. When a hotel accepts a signed exemption certificate in good faith from the organization or its representative, the hotel is not required to collect the tax. However, the hotel must either collect the tax or have an exemption certificate in its records.

One certificate may be issued by an organization for more than one room and the method of payment does not affect the tax nor determine the exemption status.

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