

Crowley Independent School District



Finance Manual

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Finance Department
512 Peach Street
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Crowley Independent School District

Finance Manual

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Crowley Independent School District

Elected Officials Board of Trustees

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Deborah Alenius – *Vice President*

Sherri L. Whiting – *Secretary*

Heather Bright – *Board Member*

Ryan Ray – *Board Member*

Thedrick Franklin – *Board Member*

Sybil Lane – *Board Member*

Appointed Officials

Dr. Dan Powell – *Superintendent*

Bill Johnson – *Deputy Superintendent*

Dr. Theresa Kohler – *Chief Instruction Officer*

Dr. Trent Lovette – *Chief School Operations*

Stan Swann – *Chief Administrative Support Officer*

Dwayne Jones – *Executive Director Business Services*

Anthony Kirchner – *Public Information Officer*

***Sincere thanks is extended to the members of the Finance Office staff
for their efforts in compiling this manual***

Crowley Independent School District

Finance Manual

Preface

This manual provides guidelines and procedures for budgeting and expending District funds. It is a compilation of State and Federal laws and local policies and procedures that are to be used for processing all financial and budget related items.

The manual was prepared using input from the Texas Education Agency, Finance Office staff, and other District personnel. Although it is not all-inclusive and cannot address all situations, the manual does provide general information to assist with normal, everyday financial transactions. Any and all District personnel with financial duties are responsible for the contents.

The final authority for all transactions in Crowley Independent School District is the legal and local Board Policy, the Finance Accountability System Resource Guide, Office of Management and Budget (OMB) Circulars A-87, and directives of the Notice of Grant Award (NOGA).

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Finance & Budgeting

Crowley Independent School District

Section 1 — Finance and Budgeting

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I. CODE STRUCTURE

EXAMPLE CODE:

199	11	6119	00	001	0	11
<u>Fund</u> Codes (1xx- 8xx)	<u>Function</u> Codes (11-99)	<u>Object</u> Codes BS codes (1xxx-3xxx) Revenue Codes (5xxx) Expense Codes (6xxx) Others (7xxx-8xxx)	<u>Sub- Objects</u> (00-ZZ)	<u>Organization</u> Code (001-999)	<u>Fiscal</u> Year (0) GOF	<u>PIC</u> Program Intent Code (11-99)
TEA Req'd	TEA Req'd	TEA Req'd	<i>Local Option</i>	TEA Req'd	TEA Req'd	TEA Req'd

- See also Cheat Sheet in Section 6

II. BASIC SYSTEM CODE COMPOSITION

A. Fund Code and Account Groups

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

Use of funds provided in Grant fund codes must comply with the NOGA and Federal grant awards guidelines OMB – A87.

Example:

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

Fund Number	Title	CFDA Number
199	General Fund	
211	ESEA, Title I, Part A - Improving Basic Programs	(84.010A)
224	IDEA – Part B, Formula	(84.027)
225	IDEA – Part B, Preschool	(84.173)
240	National School Breakfast and Lunch Program	(10.553, breakfast; 10.555, lunch)
244	Carl D. Perkins Basic Grant Formula for CTE	(84.048)
255	ESEA, Title II, Part A,: Teacher and Principal Training and Recruiting	(84.367A)
263	Title III. Part A - LEP	(84.365A)
265	Title IV, Part B 21 st Century Learning Centers	(84.287)
279	Title II, Part D, Enhancing Education through Technology – ARRA	(84.386)
315	IDEA-B Disc. (Deaf)	(84.027)
316	IDEA-B Formula (Deaf)	(84.027)
317	IDEA-B Preschool (Deaf)	(84.173)
340	Shared Services Arrangements – IDEA, Part C (Deaf)	(84.181A)
397	Advanced Placement Incentives	
404	Student Success Initiative	
435	Shared Services Arrangements – Regional Day School for the Deaf	
461	Campus Activity Funds (see Fund 865 for Student Activity Funds)	
599	Debt Service Funds	
865	Student Activity Account (Not Reported to PEIMS) (See Fund 461 for Campus Activity Funds)	

B. Function Code and Account Groups

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

Example:

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

FINANCIAL ACCOUNTABILITY SYSTEM FUNCTION CODES

A **Function** code appears in the fourth and fifth digits of the code structure and represents a general operational area in a school district. It groups together related activities such as instruction or plant maintenance.

- 11 **Instruction** - A function for which expenditures are for the purpose of directly instructing students including those enrolled in adult basic education programs.
- 12 **Instructional Resources and Media Services**- A function for which expenditures are directly and exclusively for establishing and maintaining libraries and other major facilities dealing with instructional materials and media.
- 13 **Curriculum and Instructional Staff Development**- A function for which expenditures are directly and exclusively for in-service training and other staff development involving instructional or instructional related personnel of the district.
- 21 **Instructional Administration**- A function for which expenditures are directly for managing, directing and supervising general and specific instructional programs.
- 23 **School Administration**- A function for which expenditures are for general administration of a school campus or similar type of organizational unit. In most cases, function code 23 costs are limited to operating a principal's office, and include all types of activities pertaining to the operation of that office.
- 31 **Guidance and Counseling Services**- A function for which expenditures are directly and exclusively for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals.
- 32 **Social Work Services**- A function for which expenditures are directly and exclusively for promoting and improving school attendance of students, including the promotion of positive student and parent attitudes toward attendance.

- 33 Health Services**- A function for which expenditures are directly and exclusively for providing health services to individuals. Expenditures for school nurses, other medical, dental and optical services, inoculations, etc., are function 33 costs.
- 34 Student (Pupil) Transportation**- A function for which expenditures are for providing transportation to students.
- 35 Food Services**- A function for food service operation expenditures, including the cost of food, labor, and other expenditures necessary for the preparation, transportation and storage of food.
- 36 Co-curricular/Extracurricular Activities**- A function for which expenditures are for extracurricular or other purposes that are not essential in the delivery of services for function 11, function code 20 series, or other function code 30 series activities.
- 41 General Administration**- A function for which expenditures are for purposes of managing or governing the school district as an overall entity, and that cover multiple activities that are not directly and exclusively for costs applicable to specific functions.
- 51 Plant Maintenance and Operations**- A function for which expenditures are for activities to keep the physical plant open, clean, comfortable, safe for use, and keeping the grounds in an effective working condition and state of repair.
- 52 Security and Monitoring Services**- A function for expenditures related to keeping student and staff surroundings safe. Examples include police officers or security guards, school bus security monitors, crossing guards, security vehicles, telephones and radios, and drug detection dogs.
- 53 Data Processing Services**- A function for which expenditures are for non-instructional data processing services, whether in-house or contracted. Examples of function 75 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users.
- 61 Community Services**- A function for which expenditures are for activities *other than* regular public education and adult basic education programs. These types of expenditures are for services or activities relating to the whole community or some segment of the community, including resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.
- 71 Debt Services**- A function for which expenditures are for the retirement of service fees and for all debt interest.
- 81 Facilities Acquisition and Construction**- A function for which expenditures are for acquiring, equipping, and/or additions to real property.
- 99 Other Governmental Charges** – Amounts paid to other governmental entities such as county appraisal districts for costs related to the appraisal of property.

C. Object Codes and Account Groups

An object code is a mandatory 4 digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

FINANCIAL ACCOUNTABILITY SYSTEM EXPENDITURE OBJECT CODES

6100 PAYROLL COSTS

6110 Teachers and Other Professional Personnel

- 6112 Salaries or Wages for Substitute Teachers
- 6116 Extra Duty Pay Professional
- 6118 Stipends
- 6119 Salaries or Wages - Teachers and Other Professional Personnel

6120 Support Personnel

- 6121 Overtime - Support Personnel
- 6122 Salaries or Wages for Substitute Support Personnel
- 6126 Extra Duty Pay Paraprofessional
- 6125-6128 Salaries or Wages for Support Personnel - Locally Defined (Convert to Object Code 6129 for PEIMS)
- 6129 Salaries or Wages for Support Personnel

6130 Employee Allowances

- 6131 Contract Buyouts
- 6132 Supplemental Compensation under Article 3.50-8, Insurance Code
- 6134-6138 Employee Allowances - Locally Defined (Convert to Object Code 6139 for PEIMS)
- 6139 Employee Allowances

6140 Employee Benefits

- 6141 Social Security/Medicare
- 6142 Group Health and Life Insurance
- 6143 Workers' Compensation
- 6144 Teacher Retirement/TRS Care - On-Behalf Payments
- 6145 Unemployment Compensation
- 6146 Teacher Retirement/TRS Care
- 6148 Employee Benefits - Locally Defined (Convert to Object Code 6149 for PEIMS)
- 6149 Employee Benefits

6200 PROFESSIONAL AND CONTRACTED SERVICES

6210 Professional Services

- 6211 Legal Services
- 6212 Audit Services
- 6213 Tax Appraisal and Collection
- 6216-6218 Professional Services - Locally Defined (Convert to Object Code 6219 for PEIMS)
- 6219 Professional Services

6220 Tuition and Transfer Payments

- 6229 Tuition and Transfer Payments

6230 Education Service Center Services

- 6234-6238 Education Service Center Services - Locally Defined (Convert to Object Code 6239 for PEIMS)
- 6239 Education Service Center Services

6240 Contracted Maintenance and Repair Services

- 6244-6248 Contracted Maintenance and Repair - Locally Defined (Convert to Object Code 6249 for PEIMS)
- 6249 Contracted Maintenance and Repair

6250 Utilities

- 6255-6258 Utilities - Locally Defined (Convert to Object Code 6259 for PEIMS)
- 6259 Utilities

6260 Rentals - Operating Leases

- 6264-6268 Rentals - Operating Leases - Locally Defined (Convert to Object Code 6269 for PEIMS)
- 6269 Rentals - Operating Leases

6290 Miscellaneous Contracted Services

- 6291 Consulting Services
- 6291-6293 Reserved for Future State Definition
- 6294-6298 Miscellaneous Contracted Services - Locally Defined (Convert to Object Code 6299 for PEIMS)
- 6299 Miscellaneous Contracted Services

6300 SUPPLIES AND MATERIALS

6310 Supplies and Materials for Maintenance and/or Operations

- 6311 Gasoline and Other Fuels for Vehicles (Including Buses)
- 6315-6318 Supplies for Maintenance and/or Operations - Locally Defined (Convert to Object Code 6319 for PEIMS)
- 6319 Supplies for Maintenance and/or Operations

6320 Textbooks and Other Reading Materials

- 6321 Textbooks
- 6325-6328 Reading Materials - Locally Defined (Convert to Object Code 6329 for PEIMS)
- 6329 Reading Materials

6330 Testing Materials

- 6334-6338 Testing Materials - Locally Defined (Convert to Object Code 6339 for PEIMS)
- 6339 Testing Materials

6340 Food Service

- 6341 Food
- 6342 Non-Food
- 6343 Items for Sale
- 6344 USDA Commodities
- 6348 Food Supplies - Locally Defined (Convert to Object Code 6349 for PEIMS)
- 6349 Food Service Supplies

6390 Supplies and Materials - General

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

6400 OTHER OPERATING COSTS

6410 Travel, Subsistence and Stipends

- 6411 Travel and Subsistence - Employee Only
- 6412 Travel and Subsistence - Students
- 6413 Stipends - Non-Employees
- 6417-6418 Travel and Subsistence - Locally Defined (Convert to Object Code 6419 for PEIMS)
- 6419 Travel and Subsistence - Non-Employees

6420 Insurance and Bonding Costs

- 6425-6428 Insurance and Bonding Costs - Locally Defined (Convert to Object Code 6429 for PEIMS)
- 6429 Insurance and Bonding Costs

6430 Election Costs

- 6434-6438 Election Costs - Locally Defined (Convert to Object Code 6439 for PEIMS)
- 6439 Election Costs

6440 Depreciation Expense of Proprietary and Nonexpendable Trust Funds

- 6444-6448 Depreciation Expense - Locally Defined (Convert to Object Code 6449 for PEIMS)
- 6449 Depreciation Expense

6490 Miscellaneous Operating Costs

- 6492 Payments to Fiscal Agents of Shared Services Arrangements
- 6493 Payments to Member Districts of Shared Services Arrangements
- 6494 Reclassified Transportation Expenditures/Expenses
- 6494 Reclassified Transportation Expenditures/Expenses
- 6495 Dues
- 6496 Postage
- 6497-6498 Miscellaneous Operating Costs - Locally Defined (Convert to Object Code 6499 for PEIMS)
- 6499 Miscellaneous Operating Costs – i.e. Fees (not associated with travel), awards, graduation expenses, newspaper advertisements

6500 DEBT SERVICE

This major classification is used to code all expenditures for debt and debt related costs.

6510 Debt Principal

- 6511 Bond Principal
- 6512 Lease-Purchase Principal
- 6513 Long-Term Debt Principal
- 6519 Debt Principal

6520 Interest

- 6521 Interest on Bonds
- 6522 Lease-Purchase Interest
- 6523 Interest on Debt

6590 Other Debt Service Expense

- 6599 Other Debt Fees

6600 CAPITAL OUTLAY - LAND, BUILDING AND EQUIPMENT

This code is used to classify expenditures for fixed assets. Fixed assets, unless otherwise defined below, are locally defined as those items with a unit cost of greater than \$5,000 and a useful life of at least two years.

6610 Land Purchase and/or Improvements – These expenditures are capitalized regardless of unit cost.

- 6614 Land Purchase
- 6615 Land Improvements – (including playground equipment)
- 6616 Fees Associated with Land Purchase and Improvements

6620 Building Purchase, Construction or Improvements – These expenditures are capitalized regardless of unit cost.

- 6624 Building Purchase or Construction – Expenditures to purchase buildings or for contract materials, labor, etc. to construct new buildings.
- 6625 Building Improvements – Expenditures for substantial alteration or remodeling of existing buildings that materially increase building life.
- 6629 Fees Associated with Building Purchase or Improvements – Expenditures for architectural, legal and other fees connected with building purchase, construction and/or remodeling.

6630 Fixed Assets

- 6631 Vehicles – Automobiles, buses, trucks and vans which cost \$5,000 or more.
- 6635 Furniture – Furniture with a unit cost of \$5,000 or more and a life expectancy of at least 2 years.
- 6636 Computer Equipment, Software and Audio-Visual Equipment – Computer equipment including CPUs, monitors, printers, disk drives, etc. with a unit cost of \$5,000 or more. Computer software with a unit cost of \$5,000 or more. Audio visual equipment with a unit cost of \$5,000 or more.
- 6639 Other Equipment – Expenditures for all other equipment and capital outlay items not classified elsewhere.

6650 Fixed Assets under Lease / Purchase

6659 Lease / Purchase of Buildings, Furniture and Equipment

Example:

61XX Payroll Costs

62XX Professional and Contracted Services

63XX Supplies and Materials

64XX Other Operating Costs

65XX Debt Service

66XX Capital Outlay – Land, Buildings and Equipment

A complete listing of allowable object codes is available on the Texas Education Agency website as an appendix to the Financial Accountability System Resource Guide, Version 15.0, Module 1, Financial Accounting and Reporting (FAR) – Account Code Overview and Listings 1.4 (current URL: <http://www.tea.state.tx.us/WorkArea/linkit.aspx?LinkIdentifier=id&ItemID=2147491750&libID=2147491747>)

D. OPTIONAL CODES 1 and 2 (Sub-Objects) Rev. 07/01/2013

A 2 digit code for optional use to provide special accountability at the local level.

Currently approved Sub-Objects for Crowley ISD are:

Sub-Object	Description	Sub-Object	Description
00	ZERO SUB-OBJECT	A1	AG FEES
01	GRADE 1	AC	ASSESSMENT COORDINATOR
02	GRADE 2	AD	ACADEMIC DECATHLON
03	GRADE 3	AE	ASSIGNMENT RECOVERY
04	GRADE 4	AF	ATHLETIC FEES
05	GRADE 5	AG	AG CENTER
06	GRADE 6	AH	ARCHITECTURE AND CONSTRUCTION
		AL	ALGEBRA READINESS
40	GENERAL ADMINISTRATION	AM	ACADEMICS
42	LIBRARY ACCOUNT	AN	CTE AV, ART, COMM
43	DONATIONS	AP	AP EXAMS & BOOKS
45	SOFT DRINK & CANDY	AR	ART
47	YEARBOOK ACCOUNT	AS	ARTS, A/V TECH & COMMUNICATIONS
48	SUNSHINE FUND	AT	ATHLETIC TRAINING
49	FUND RAISERS	AV	AUDIO-VISUAL
		AW	AP/IB AWARDS
66	DAILY RECEIPTS-BREAKFAST		
67	LUNCH RECEIPTS	BA	BAND
68	DAILY RECEIPTS-ADULTS	BB	BOYS BASKETBALL
69	DAILY RECEIPTS-ALACARTE	BI	BIOLOGY
		BL	BASEBALL
98	SUMMER SCHOOL - ELEMENTARY	BU	BUSINESS
99	SUMMER SCHOOL - SECONDARY	BZ	CULINARY ARTS CLIENT SVCS
		CA	CELLTOWER ANTENNA-T MOBILE
		CC	BOYS CROSS COUNTRY TRACK
		CE	CELL PHONE
		CG	CHEERLEADING
		CH	CHOIR
		CI	CAREER INVESTIGATIONS
		CJ	CHARACTER CONNECTIONS
		CL	COMPUTER LAB
		CM	COSMETOLOGY
		CN	CONTENT MASTERY
		CO	COMMUNITY RELATIONS
		CP	CROWLEY POLICE DEPT
		CR	CURRICULUM
		CS	COMPUTER SCIENCE
		CT	CAREER & TECHNOLOGY
		CU	CULINARY ARTS
		CZ	COSMETOLOGY CLIENT SERVICES

Sub-Object	Description	Sub-Object	Description
DA	DATA, INTERNET	ID	INDUSTRIAL TECH
DE	PROFESSIONAL DEVELOPMENT	IN	INTERIOR DESIGN
DF	DEFIBRILATORS	IR	ID REPLACEMENT
DR	DRAFTING	IS	INTERIOR DESIGN CLIENT SVCS
DT	DRILL TEAM	IT	INSTRUCTIONAL TECHNOLOGY
DU	DUAL CREDIT		
		JC	TCC
ED	EDUCATION & TRAINING	JE	MAINT EOY JE
EL	ELECTRICITY	JH	JOHN HAMLETT
EM	ENERGY MANAGEMENT	JO	JOURNALISM
EN	ENGLISH		
ER	ERATE	KB	KEYBOARDING
ES	ELAR/SS COORDINATOR	KG	KINDERGARTEN
EX	EXTRA ACTIVITIES		
		LA	LANGUAGE ARTS
FA	FINE ARTS	LM	LIFE MANAGEMENT
		LP	LAW, PUBLIC SATETY, CORRECTIONS & SECURITY
FB	FOOTBALL	LR	LOCK RENTALS
FD	FASHION DESIGN		
FF	FFA	MA	MATH
FI	FINANCE	ME	MEALS
FO	FORENSICS	MK	MARKETING
FR	FRENCH	MN	MENTOR
FS	FOOD SERVICE DEPT	MR	MALACHI RELAYS
FT	FIELD TRIPS	MS	MATH/SCIENCE
FW	FORT WORTH POLICE DEPT		
		NE	NEW TEACHER MENTORING
GA	GAS	NS	NEW SCHOOL
GB	GIRLS BASKETBALL	NT	NATATORIUM
GC	GIRLS CROSS COUNTRY		
GD	GRAPHIC DESIGN	OG	OIL & GAS
GF	GOLF	OS	F/S OVER/SHORT
GG	GIRLS GOLF		
GR	GERMAN	P1	PE RUNNING CLUB
GS	GIRLS SOCCER	PA	PARKING
GT	GIRLS TRACK	PB	PRINCETON SUMMER BOOT CAMP
GU	COLOR GUARD	PC	PRINCETON SPRING BOOT CAMP
		PD	PORTABLE BUILDINGS
HB	HOMEBOUND	PE	PHYSICAL EDUCATION
HC	ELEMENTARY HONOR CHOIR	PF	PLAYOFF GAMES
HE	HEALTH	PJ	PHOTOJOURNALISM
HH	HEALTH SCIENCES	PK	PRE-KINDERGARTEN
HM	HOMEMAKING	PL	PLANNERS
HO	HOME ECONOMICS		
HR	HUMAN RESOURCES		
HS	HUMAN SERVICES		
HT	HOSPITALITY & TOURISM		

Sub-Object	Description	Sub-Object	Description
PO	POSTAGE	T1	STRENGTH & CONDITIONING
PP	PPCD GRANT	TA	THEATER ARTS
PR	PAPER	TB	TAAS BLITZ
PS	PSAT TESTING	TC	TECHNOLOGY
PV	PRIVATE NON-PROFIT SCHOOL	TD	TRAINING DEPOT
PX	PHOENIX PLAN	TE	TELEPHONE
		TF	TECHNOLOGY FEES
RC	RECRUITING	TK	TAKS LAB
RD	READING	TL	TEEN LEADERSHIP
RE	AP/IB REWARDS	TM	TESTING MATERIALS
RM	READING / MATH LAB	TN	TENNIS
RO	JROTC	TP	TECHNOLOGY PLAN
RT	RETURN CHECKS (NSF)	TR	BOYS TRACK
		TS	TRANSCRIPTS
S1	STEP TEAM FUNDRAISER	TT	TECHNICAL THEATRE
S2	SECURITY	TU	TUTORING
SA	SAT PREPARATION	TW	TOWEL FEES
SB	SOFTBALL	TX	TEXTBOOKS
SC	SCIENCE		
SD	SPEECH & DRAMA	UL	UIL
SG	STEM		
SH	TALENT SHOW	VB	VOLLEYBALL
SI	SMITH	VD	VOCATIONAL DIRECTION
SK	SKYWARD		
SL	SIGN LANGUAGE	WA	WATER
SO	BOYS SOCCER	WG	WORLD GEOGRAPHY
SP	SPANISH	WL	POWER LIFTING
SS	SOCIAL STUDIES	WM	WEB MASTERY
ST	STUDENT COUNCIL	WQ	WHIZ QUIZ
SV	STUDENT SERVICES		
SW	SWIM TEAM	YM	YMCA AFTER SCHOOL DAY CARE
SY	STRATEGICALLY PLACED		

E. ORGANIZATION CODE

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

Example:

Expenditures for a high school might be classified as **001**. This is a campus organization code that is defined in the Texas School Directory for that high school. Current Organization codes for Crowley ISD are:

Org #	Name	Org #	Name
000	MULTIPLE USE		
001	CROWLEYHIGH SCHOOL	934	TRANSPORTATION
002	NORTHCROWLEYHIGH SCHOOL	935	SPEC ED TRANSPORTATION
003	HIGH SCHOOL #3	936	ATHLETICS
009	9TH GRADECENTER	937	CAFETERIA
010	ALTERNATIVE SCHOOL	941	GENERAL ADMINISTRATION
029	NORTH CROWLEY HIGH 9TH GR	942	DEBT SERVICE
041	H.F.STEVENS MIDDLE SCHOOL	943	CAREER & TECH CENTER
042	CROWLEY MIDDLE SCHOOL	944	CHIEF ADMIN SUPPORT
043	SUMMER CREEK MIDDLE SCHOOL	951	MAINTENANCE
087	MISCELLANEOUS	952	COMPUTER REPAIR
101	BESSRACEELEMNTARY SCHOOL	954	SCHOOL OPERATIONS
102	SYCAMOREELEMNTARY SCHOOL	955	JPS CLINIC
103	DEERCREEKELEMNTARY SCHOOL	956	AGRICULTURE BLDG-CHS
104	MEADOWCREEK ELEMENTARY	981	COMMUNITY EDUCATION
105	JACKIE CARDEN ELEM SCHOOL	998	UNALLOCATED ORGAN UNIT
106	PARKWAY ELEMENTARY	999	GENERIC ORG. CODE
107	OAKMONT ELEMENTARY		
108	DALLASPARK ELEMENTARY		
109	J.A. HARGRAVE ELEMENTARY		
110	SIDNEY H. POYNTER ELEMENTARY		
111	SUE CROUCH INTERMEDIATE		
112	S. H. CROWLEY INTERMEDIATE		
113	DAVID L. WALKER INTERMEDIATE		
114	MARY HARRIS INTERMEDIATE		
115	ELEMENTARY #115		
116	ELEMENTARY #116		
699	SUMMER SCHOOL		
700	GENERIC		
701	SUPERINTENDENT'S OFFICE		
702	SCHOOL BOARD		
703	TAX COSTS		
720	DIRECT COSTS IN FUNCTION		
741	TEXTBOOKS 9/7/2010		
742	HUMAN RESOURCE		
744	PUBLIC INFORMATION		
745	CURRICULUM & INSTRUCTION		
746	STUDENT SERVICES		
748	PEIMS		
749	FINANCE		
750	INDIRECT COSTS IN FUNCTION 41		

F. Fiscal Year Code

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

Examples:

For the 05-06 fiscal year of the school District, a 6 would denote the fiscal year. An ESEA Title I Part A – Improving Basic Programs grant for the project year from July 1, 1995 through June 30, 1996 would be indicated by a 6. A grant for the project year from July 1, 2006, through June 20, 2007, would be indicated by a 7.

In Skyward, for the General Operating Fund, Campus Activity Fund and Food Service, a year “0” is used each year. ONLY Grant/Federal Funding will use a number in the year portion of the budget code applicable to the year of the Grant/Federal Funds.

G. PROGRAM INTENT CODE

A 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Program Intent codes (last two digits) are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The “intent” determines the program intent code, not the demographic makeup of the students served.

1X BASIC SERVICES

- 11 Basic Educational Services** - The cost incurred to provide the primary level of education/instruction to students in grades K-12.

2X ENHANCED SERVICES

- 21 Gifted and Talented** -This code is used to identify costs that can be specifically identified with those vocational education programs approved by the Texas Education Agency.
- 22 Career and Technology** -This code is used to identify costs that can be specifically identified with instruction and related services for those programs for handicapped children approved by the Texas Education Agency.
- 23 Services to Students with Disabilities (Special Education)** -This code is used to identify costs that can be specifically identified with instruction and related services for those programs for handicapped children approved by the Texas Education Agency.
- 24 Accelerated Education** -The cost incurred to use instructional strategies to provide services in addition to those provided at the basic level of instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.
- 25 Bilingual Education and Special Language Programs** - The costs incurred to evaluate, place and provide educational or other services that are intended to make the students proficient in the English language.
- 26 Non-disciplinary Alternative Education Programs - (AEP Basic Services)** - All costs incurred to provide the base level program (non-supplemental) services to students who are separated from the regular classroom to a non-disciplinary alternative education program. Services must be described in the campus improvement plan.

- 27 Non-disciplinary Alternative Education Programs - AEP Supplemental State Compensatory Education Costs** - The supplemental costs incurred to provide services to students who are separated from the classroom to a non-disciplinary alternative education program. These costs are supplemental costs to base level education resources and must be described in the campus improvement plan.
- 28 Disciplinary Alternative Education Program - DAEP Basic Services** - All costs incurred to provide the base line program (non-supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. Services must be described in the campus improvement plan.
- 29 Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs** - The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program. These costs are supplemental costs in relation to standards for base level education resource allocations and must be described in the campus improvement plan.
- 30 Title I, Part A School-wide Activities Related to State Compensatory Education Costs on Campuses with 40% or More Educationally Disadvantaged Students** - The SCE costs incurred to provide services in support of Title I, Part A school-wide campuses with at least 40% educationally disadvantaged students.
- 31 High School Allotment** – to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work and align curriculum.
- 32 Prekindergarten (Pre-K)** – Program designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

9X OTHER

- 91 Athletics and Related Activities** - This code is used to identify costs for expenditure functions for competitive athletic sports.
- 99 Undistributed** - This code is used to identify costs for expenditure functions not specifically identified with the major program areas listed above.

Example: An entire class of physics is taught at the basic level. Program intent

code 11 would designate Basic Educational Services.

Optional Code 3

Optional Code 3 is a single code that is used at the local option.

Optional Codes 4 and 5

Optional Codes 4 and 5 is an optional 2 digit code that may be used by the District to further describe the transaction.

III. DISTRICT FIXED ASSET GUIDELINES

A. Fixed Asset

1. An item which has an individual cost of **\$5,000** or more plus technology items, etc.
2. Will last two years or more.
3. Retains its original shape and appearance with use.
4. Is non-expendable (i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than replace it with a new unit).
5. Does not lose its identity through incorporation into a different or more complex unit or substance.
6. If several parts are purchased to assemble into one item or unit, the total cost determines if the item is a fixed asset (i.e., two standards, weighted bases and a net make up ONE volleyball unit and if the total cost is \$5,000, the unit is a fixed asset. If the net is replaced the following year, it would be a supply item).
7. A tag to identify an item as a fixed asset will be provided by the Finance Department.

B. Transfers

1. Crowley Independent School District Fixed Asset Inventory Transfer and Deletion Form (ADM033A 5/22/98) must be completed and signed with proper signatures by the originating campus for any fixed asset being moved.
2. The form is then sent to the receiving campus for the proper signature.
3. The original form with both signatures should then be sent to the Finance Department for proper recording of the changes.

C. Sale or Disposal CI (Local)

The Superintendent or designee shall establish procedures for the sale at fair market value of any surplus personal property such as books, equipment, and supplies. Items obtained as federal surplus shall be handled in accordance with Federal regulations. Personal property includes any item owned by the District not classified as real estate.

The sale of District personal property shall be according to the following provisions:

1. For items with a value of less than \$1,000, the Superintendent may offer the items for sale in any way that will maximize proceeds to the District.
2. For items with a value over \$1,000, but under \$10,000, the Superintendent shall advertise the items and accept the highest bid above the established minimum value.
3. For items with a value over \$10,000, the Superintendent shall advertise and the Board shall approve all sales.

The Superintendent shall establish procedures for determining the value of items, advertising items, and accepting offers. Monies collected from the sale of obsolete materials, equipment, and supplies shall be deposited to the General Fund.

Items to be disposed of should be handled as follows:

1. Items which are no longer working or cannot be used by another campus or department shall be picked up by the CISD Maintenance Department after the Crowley Independent School District Fixed Asset Inventory Transfer and Deletion Form has been completed and signed.
2. The campus or department must call the Maintenance Department to have the item picked up.
3. Any computer or computer equipment must be verified non-repairable by the Technology Department before it is disposed.
4. The letter from the Technology Department suggesting the item is non-usable or repairable needs to be attached to the Crowley Independent School District Fixed Asset Inventory Transfer and Deletion Form.

D. Donations CDC (Local)

1. Donations of items to the District come in two forms: new items and used items.
2. Whether new or used, each item that is donated to our District must have the approval of the central administration and/or Board of Trustees prior to receiving the items. A person in the department normally responsible for purchases of this type of fixed asset (i.e., Technology, Maintenance, Custodial, etc.) must be contacted to see if the item meets the following criteria:
 - a. Safe and acceptable for use by students and employees
 - b. Meets the requirements of the instructional program (if applicable)
 - c. True, justifiable need for the item
 - d. Item is in good working order and is compatible with related equipment
 - e. Within the guidelines of the District technology plan (if applicable)
 - f. Meets the District criteria for a fixed asset as defined in the current Finance Manual of CISD
 - g. Cost \$5,000 or more
3. If the item is new at the time of donation and meets all of the criteria listed above, then:
 - a. The District will accept responsibility for maintaining and repairing the item.
 - b. Installation of permanent equipment, such as playground equipment, shelving, etc., should be coordinated with the Maintenance Department.
 - c. A letter to the organization or individual thanking them for their donation should be written. A copy of this letter should be forwarded to the Finance Office to be filed with the fixed asset records.
4. If the item is used at the time of donation and meets all of the criteria listed above, then:
 - a. These items will not be added to the District's fixed asset records.
 - b. The District will not replace the items.
 - c. The campus or department may still accept the donated items.
 - d. The District will not accept responsibility for maintaining or repairing the item.
 - e. You should be willing, if requested, to provide a letter to the organization or individual making the donation stating the fair market value of the donation. Keep in mind that "fair market value" is reasonable approximation of the market value at the time of donation.

IV. BUDGET TRANSFER INSTRUCTIONS

The following guidelines are to be used when requesting budget transfers. All budget transfers should be sent via interoffice mail to the Accounting Coordinator for the Crowley Independent School District. Campus principals are the site-based budget manager for their respective campuses. As such, all budget transfers must be signed and approved by the principal. Transfers that are within function for non-personnel expenditures can be sent directly to the Accounting Coordinator. Any transfers that require approval from the **Board of Trustees are considered budget amendments and as such**, must be received by the Accounting Coordinator two weeks prior to the board meeting date for inclusion in that month's Board meeting agenda. **Transfers must be in whole dollar amounts and must be at least \$10.00.**

Budget transfers within grant funds must follow grant guidelines and transfer of over 25% in an object code level requires a grant level budget amendment, prior to authorization at a district level.

Pre-approved Budget Transfers (within the same functional area):

This type of transfer **does not require** approval from the Board of Trustees and may be submitted to the Finance Office at any time from July 1 through mid-May of each year. A pre-approved budget transfer occurs within a campus or organization's current budget and within the same function line.

Transfers (Amendments) Requiring Board Approval (crossing functions):

This type of transfer requires approval by the Board of Trustees and should be sent to the Accounting Coordinator via inter-office mail by the due date listed above to be included in the Board agenda. Keep in mind that requisitions may not be processed using these funds until the transfer is approved by the Board.

2

Purchasing

Crowley Independent School District

Section 2 — Purchasing

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Preface

The Crowley Independent School District's Purchasing Guidelines are intended to be a guide to help you understand purchasing procedures of our District. By providing information concerning the procedures for purchasing and bidding, these guidelines will assist in the understanding of the complex financial requirements of the educational world in which we live.

The main focus of procurement by the Finance Department is to facilitate the acquisition of goods and services in accordance with State and Federal law in order to meet the needs of schools and departments. Our focus is on educating staff members primarily responsible at the campus and department levels for purchasing so that they can make most purchases directly.

We strive to give purchasers the confidence and support they need to be successful. Although oversight of the purchasing process is still centralized, most purchasing decisions are site-based. By placing the majority of the decision-making power in the hands of principals and directors, we encourage the control of expenditures and get the most value for the dollars available.

Suggestions for improvements in these procedures are always welcome.

Please remember: success in school business can only come from unified effort, and our successes help to provide the best for the youth of Crowley ISD – our only purpose for being here.

I. RESPONSIBILITY FOR PURCHASING

A. Purchasing Policy

1. Complete purchasing policy and procedures followed by the District may be found in the Texas Education Agency Financial Accountability System Resource Guide (FASRG) in the Purchasing Module.
2. FASRG can be accessed through the TEA website at:
<http://www.tea.state.tx.us/index4.aspx?id=1222>
Board policies pertaining to purchasing can be accessed through the CISD website at: [www.crowley.k12.tx.us/School Board/Online Board Policy/CH \(Local\)](http://www.crowley.k12.tx.us/School Board/Online Board Policy/CH (Local))

B. Purchasing Authority

1. The following persons are delegated the authority to act as agents for Crowley ISD in carrying out the purchasing activities of the District:
 - a. Superintendent
 - b. Executive Director of Business Services
2. The following positions carry the authority to purchase emergency items (not available in inventory) on field purchase orders that are needed for the daily maintenance of schools and vehicles:
 - a. Director of Maintenance
 - b. Executive Director of Non-Instructional Services
3. In addition, each principal acts as purchasing agent for all expenditures made from his/her campus Activity Fund.
4. Purchases made with grant funds must comply with the NOGA and OMB A87. Additionally, all purchases will be approved by the Grants Department.

II. LEGAL BASIS FOR COMPETITIVE BIDS & QUOTES

A. Law Code Abbreviations

EC – Education Code
GC – Government Code
LGC – Local Government Code
H&SC – Health and Safety Code
AC – Agriculture Code
TAC – Texas Administrative Code
PC – Penal Code
V.A.T.S. – Vernon’s Annotated Texas Statutes

B. Bids, Proposals and Quotes

1. Purchases less than \$10,000:

The following limits apply to the TOTAL requisition amount, not the cost of a particular item. Requisitions cannot be split to avoid obtaining quotes.

- a. requisitions totaling less than \$2,000 – no quotes required
- b. Requisitions totaling \$2,000 - \$4,999 – three (3) phone quotes (keep on campus)
- c. Requisitions totaling \$5,000-\$24,999 – three (3) written or fax quotes (send to Finance Department as an attachment)
- d. Exceptions:
 - 1) Textbooks
 - 2) Books and encyclopedias purchased directly from the publisher
 - 3) Component repair parts (parts made by the same manufacturer as the item being repaired and no comparable parts available)

2. Purchases between \$25,000 and \$50,000

All school District contracts for the purchase of goods and services valued between \$25,000 and \$50,000 in the aggregate during a 12-month period must be competitively quoted. EC 44.033; 44.031 k

- a. Purchases above \$25,000 in the aggregate will be made by asking for written quotations from at least three vendors on vendor list. EC 44.033c
- b. The District is responsible for keeping a written record of these quotations for audit purposes. EC 44.033c

3. Purchases greater than \$50,000:

- a. All school district contracts for the purchase of goods and services valued at \$50,000 or more in the aggregate during a 12 month period must be competitively bid. EC 44.031 Possible Exceptions:
 - 1) Professional Services - architect, physician, certified public accountant, attorney, surveyor, engineer, or State certified real estate appraiser EC 44.031f
 - 2) Sole Source Goods - items covered by a patent, copyright, or monopoly; films, books, manuscripts; utility services; and captive replacement or component parts for equipment repair EC 44.031j
 - 3) Emergency repair or replacement of school equipment that has been damaged or destroyed (with the approval of the Board of Trustees) EC 44.031 h
 - 4) Computers with an annual aggregate value above \$15,000 EC 44.031k
 - 5) School buses with an annual aggregate value greater than \$20,000 EC 44.031

- b. These contracts must be preceded by a competitive pricing mechanism. EC 44.031 I
 - 1) Competitive bids
 - 2) Requests for proposals
 - 3) Catalog purchase (i.e. BuyBoard, The Cooperative Purchasing Network (TCPN), etc.)
 - 4) Texas Multiple Awards Schedules (TXMAS) contracts (State contract)
 - 6) An inter-local agreement based on bids or proposals (Cooperatives, such as the Educational Purchasing Cooperative of North Texas (EPCNT))

C. Awarding Contracts

Contracts are awarded by the Finance Department subject to the approval by the administration and Board of Trustees

- 1. Costs
 - a. Purchase price
 - b. Long term costs (service, supplies, maintenance, etc.)
- 2. Product or services
 - a. Quality
 - b. Extent to which the good or service meets District needs
- 3. Vendor
 - a. Reputation
 - b. Safety record LGC 271.0275
 - c. Past relationship with the District
 - d. Historically Under Utilized Business (HUB) status
 - e. Any other relevant factor EC 44.031 b

D. Enforcement

- 1. District staff members commit a criminal offense if they make or authorize separate, sequential, or component purchases to avoid using competitive pricing mechanisms when required. EC 44.032b
- 2. District staff members commit a criminal offense if they fail to use competitive pricing mechanisms when required or award contracts for reasons other than those cited. EC 44.032c
- 3. Conviction of an offense results in an individual's:
 - a. Immediate removal from office,
 - b. Inability to serve in any public office in Texas for four years, and
 - c. Ineligibility to receive any compensation through State or local government contracts. EC 44.032e

E. Bid and RFP Guidelines

1. Bid and proposal openings shall be conducted in a District office. LGC 271.026a
2. A bidder may withdraw a bid due to a material mistake in the bid. (Common Law)
3. Bids may not be changed for the purpose of correcting errors after they have been opened. LGC 271.026a
4. The Board of Trustees has the right to reject any and all bids. LGC 271.027a
5. Contract Length
 - a. Contracts obligate current District revenue only for the year in which they are awarded.
 - b. Multi-year agreements are permissible if they contain:
 - 1) The right of the Board to terminate the contract at the end of each budget, or
 - 2) An appropriate funding-out clause to allow termination should funds become unavailable to pay for the contract. LGC 271.903
6. Tie Bids
 - a. If the District receives two or more low bids that are identical, the selection of the winner shall be by the casting of lots.
 - b. If only one of the bidders submitting identical bids is a resident of the District, that vendor will receive the award. LGC 271.901
7. Non-resident bidders must underbid resident bidders by not less than an amount (percentage) by which a resident vendor would be required to underbid in the non-resident bidder's State (reciprocity). GC 2252.001; 2252.002
8. Inter-local Agreements between school districts, other local governments, and State agencies for the purchase of goods and services satisfies the requirement that contracts be preceded by a competitive pricing mechanism. GC 791.025 b, c
9. TXMAS may provide and the District may use State contract prices and vendors to satisfy the requirement that contracts be preceded by a competitive pricing mechanism. LGC 271.082
10. Purchasing Cooperatives
 - a. Cooperatives may be established by school districts, regional education service centers, county departments of education, and other local governments to pool goods and services needs in order to obtain optimal pricing.
 - b. The Board of Trustees must approve a contract with the governmental unit operating the cooperative designating a person to act for the District in all matters pertaining to the cooperative.
 - c. The governmental unit operating the cooperative may collect fees from the participating districts or governments to cover the cost of operating the cooperative. LGC 271.102

III. STANDARDS OF CONDUCT

A. Ethics

1. The District subscribes to the "Code of Ethics and Standard Practices for Texas Educators," (Board Policy) which establishes proper conduct for District staff members. Principle I, Professional Ethical Conduct, clearly applies to those individuals engaged in the purchasing process. This principle includes the following standards:
 - a. The educator shall not intentionally misrepresent official policies of his school District or educational organization and shall clearly distinguish those views from his personal attitudes and opinions.
 - b. The educator shall honestly account for all funds committed to his charge and shall conduct his financial business with integrity.
 - c. The educator shall not use institutional or professional privileges for personal or partisan advantage.
 - d. The educator shall accept no gratuities, gifts, or favors that impair or appear to impair professional judgment.
 - e. The educator shall not offer any favor, services, or thing of value to obtain special advantage.
 - f. The educator shall not falsify records, or direct, or coerce others to do so.
2. All District staff members are public servants and therefore subject to Title VIII of the Penal code, regarding offenses against public administration, including bribery and corrupt influence (Chapter 36), perjury and other falsification (Chapter 37), obstructing governmental operation (Chapter 38), and abuse of office (Chapter 39). All District staff members shall perform their duties in conformity with District policy, ethical standards for professional educators, and State and Federal law. Penal Code 1.07(41), Title VIII.

B. Conflict of Interest

School district employees are limited in the types of employment in which they may be involved outside of normal school activities.

1. An employee shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the employee's discharge of assigned duties and responsibilities.
2. An employee shall not have a personal financial interest, business interest, or any other obligation that in any way creates a substantial conflict with the proper discharge of assigned duties and responsibilities or that creates a conflict with the best interest of the District.
3. Each employee shall disclose, to the best of his or her knowledge, in writing to the Superintendent or designee any financial or ownership interest in any business or other purchase arrangement with the District.
4. An employee who believes he or she has or may have a conflict of interest shall disclose the interest to the Superintendent or designee, who shall take whatever action is necessary, if any, to ensure that the District's best interests are protected. (Board Policy, DBD Local)

IV. CONTRACTS

A. Contracts/Common Law

1. A District Purchase Order is an offer. A contract is created between the District and the vendor only when the vendor accepts the terms of the Purchase Order by causing the goods or services requested on the order to be delivered. In other words, the District's offer (Purchase Order) is a presentation to the vendor of what the District wants from the vendor and under what conditions (terms). Purchase Orders provide a uniform way for the District to make offers to vendors with all terms in writing. This is why it is critical to the purchasing process that the school or department receiving the goods or services immediately compares the delivery with the Purchase Order. If the vendor has altered the terms of the Purchase Order to the point where the recipient is dissatisfied, then a possible breach of the contract has occurred. In such a situation, the Finance Department should be notified at once.
2. In the case of bids and request for proposals (all types), a different set of circumstances exists. Here, the offer is the vendor's bid or proposal. This is the vendor's offer to the District of what the vendor will sell the District and under what terms. The acceptance of an offer occurs when the Board of Trustees awards a bid or selects a proposal. (Note: the vendor may withdraw his offer [bid/proposal] at any time up until the offer is accepted [award made] by the Board.)
3. Contracted services with grant funding follows the same guidelines as all other contracted services but also must comply with the NOGA and OMB A 87.

4. A contract is created between the District and the vendor after the bid is accepted by the Board and a contract is signed by a District signatory. A Purchase Order for the goods or services may be withheld or amounts substantially reduced by the Purchasing Agent if the needs of the District change and the materials or services are no longer needed even though the Board has accepted the offer.

B. Contract Signatories

1. Contracts with the district must be signed by the Superintendent or his designee per the following
 - a. The Superintendent of Schools may sign any authorized and lawful contract on behalf of the Board of Trustees.
 - b. The Executive Director of Business Services may sign any authorized and lawful contracts on behalf of the Board of Trustees in absence of the Superintendent.
 - c. The Executive Director of Business Services is authorized to sign all contracts for the purchase of goods and services.
 - d. The budget authority granted to a Principal or Director in no way authorizes them to execute contracts or make purchases in the name of the District.

C. Lease Rental Contracts

1. Any contracts for rental, lease, lease purchase, or any other provisions that will extend past the fiscal year must:
 - a. Have cancellation provisions and must be renewed by the issuance of a new Purchase Order for each fiscal year, (Attorney General of Texas Opinion No. M-950 dated September 14, 1971.) and
 - b. Be approved by the Executive Director of Business Services.

D. Consultants/Independent Contractor Agreement and Instructions

IMPORTANT: This form must be completed and submitted to the Finance Department and approved **PRIOR** to any arrangements (verbal or otherwise) being made with an independent contractor.

1. A consultant is an independent contractor, not an employee that offers services to the public. A consultant usually maintains an office and usually provides the equipment and materials necessary for completing or performing a service. A consultant is paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas beyond the expertise of the employing entity's employees.

2. Consultants hired to perform a service will execute a written contract acceptable to the District, prior to the performance of the service. A request to pay a consultant must be submitted with a copy of the signed contract.
3. Complete the Independent Contractor Agreement form to include:
 - a. Services provided
 - b. Dollar value of services performed
4. Contract period
 - a. Type of Funding Source
 - b. Budget Line Code
 - c. Department Head / Administrator Signature
5. Send the completed form to the Finance Department to the attention of the Executive Director of Business Services.
6. If vendor/contractor is new and we have never used them before, please include a completed W9 along with the Independent Contractor Agreement so that we can set them up as a vendor in Skyward.
7. Finance Department will review and approve/deny.
8. If approved, Finance Department will create the requisition and purchase order (if applicable – see * below) using the description and budget line code provided on the Independent Contractor Agreement form.
9. Finance Department will fill in the Purchase Order # at the top of the Independent Contractor Agreement form and will return it to your department.
10. After receiving the approved Independent Contractor Agreement form with the Purchase Order #, you may proceed with obtaining the Independent Contractor's signature to fully execute the agreement.
11. Once the independent contractor has signed the agreement, please send the ORIGINAL to the Accounts Payable department so we may keep that on file with their W9 for auditing purposes.

* If the contracted service you need does not allow for the use of a purchase order (e.g. Officials for Athletic events), please complete the Independent Contractor Agreement form and fill in the "Purchase Order #" section at the top right with an "N/A". If you are unsure whether a purchase order is required, please contact the Executive Director of Business Services to inquire. Also, in paragraph two of the agreement where it asks for dollar amounts, please include the per hour/game rate and leave the other blanks empty. All other sections of the form need to be completed in full.

The Finance Department will verify available funds in the budget line code you have supplied on the form and the Executive Director of Business Services will sign for approval and return to your campus/department.



INDEPENDENT CONTRACTOR AGREEMENT

The Crowley Independent School District, herein referred to as "Crowley ISD" or "District", enters into an independent contractor agreement, herein referred to as "Agreement", with _____, herein referred to as "Contractor".

The District and Contractor have entered into this Agreement wherein Contractor has agreed to perform the following services: _____. Contractor agrees to perform those duties with reasonable care, skill and diligence. In consideration for Contractor agreeing to perform the services listed, the District agrees to compensate Contractor as follows: \$ _____ for services performed from _____ to _____ not to exceed \$ _____. The Contractor is responsible for any and all taxes incurred by this agreement.

Contractor agrees to abide by all Board and District directives, state and federal laws and rules, District policy, and regulations as they exist or may hereafter be amended. Nothing in this Agreement shall create a property right in employment for Contractor and this Agreement is not subject to any of the provisions set forth in Chapter 21 of the Texas Education Code. Either party may terminate this Agreement by providing written notice to the other party. Additionally, if the terms of the funding source for this agreement are decreased or eliminated, Crowley ISD reserves the right to change or modify the agreement up to and including the cancellation of the agreement in its entirety. If the services being provided by the Contractor can be provided by filling a position that is posted by CISD and a suitable applicant is found, then this contract will be terminated with a two (2) week notice. Any services performed prior to any modification or cancellation will be paid in full at the original agreed upon amount.

If any term or provision of this Agreement is declared invalid for any reason, the invalidity of that term or provision shall not affect the validity of any other term or provision of this Agreement, and all other terms and provisions shall remain in full force and effect. It is declared to be the intention of the parties that they would have executed all other sections of this Agreement without including any such part, parts, or portions that may, for any reason, be hereafter declared invalid.

All existing agreements and contracts, both verbal and written, between the parties are superceded by this Agreement. This Agreement, and any addenda, constitutes the entire agreement between the parties.

Texas law shall govern the construction of this Agreement. The parties agree that this Agreement is performable in Tarrant County, Texas.

*** Department Head/Administrator, please provide the type of funding source and the line code below:**

Funding Source: _____

BUDGET LINE CODE: Year will be "0" unless using Grant/Federal Funds

FUND	FUNC	OBJ	SUB OBJ	ORG	YEAR	PROG

Has Contractor passed all background/criminal history checks by Human Resources? YES NO

Independent Contractor

Date

Department Head / Administrator

Date

Executive Director of Business Services

Date

V. PURCHASING PRINCIPLES

A. Purchase requisitions shall be submitted by the requestors to their Principal or Department Director for approval. Requisitions must be approved in the Skyward system by the Principal or Director.

1. Purchase requisitions may be prepared by any employee of a school or department. (Remember: A purchase requisition is still a request until approved by the Principal or Director and the Finance Department.)
2. The Purchase Requisition will be entered into the Skyward system by the Principal's designee. Complete all fields.
3. Requests for goods or services totaling \$2,000 to \$4,999 require telephone price quotations from at least three (3) vendors or a sole source letter before they will be processed. For orders \$5,000, up to \$24,999, written quotations must be provided by three (3) different vendors. These quotations should be sent to the Finance Department as attachments, with "attachments" noted on the comment's line of the requisition. The quotations should include the company name, contact person, phone number, and quoted prices. Requests for goods or services totaling over \$25,000 in the aggregate for twelve months must be supported by a competitive pricing mechanism before purchases can be made.
4. Orders must not be deliberately split to avoid the necessity for quotes or competitive bids. This is a violation of State law.
5. Approval Authority - All Purchase Requisitions must be approved by the designated Director or School Principal before being electronically sent to the Finance Department. In the event a Director or Principal is absent he may designate approval authority to another person(s). The budget authority granted to a Principal or Director in no way authorizes them to execute contracts or make purchases in the name of the District.
6. Method of approval of requisitions may be at the Director or School Principal's discretion at the campus/department level with some physical evidence of approval kept at that facility.

VI. INVOICES

- ### **A.**
- Invoices should be submitted from approved vendors only. (Vendor lists cannot be printed, but a search capability is available in the software.) Only the Superintendent and his designee (currently the Executive Director of Business Services) are authorized to open charge accounts for CISD. All invoices should be addressed to the administration building and mailed to P. O. Box 688, Crowley, Texas 76036. The Finance Department will be reminding the vendors of this requirement and eventually refusing to pay any bills incorrectly invoiced.

VII. PURCHASE ORDERS

A. Authorization — No purchases are authorized without issuance of a purchase order, as payment may not be made for such purchases. Anyone creating or authorizing such a commitment prior to securing a purchase order number will be **subject to disciplinary action up to and including being held personally liable for payment of such agreement and/or being liable to prosecution under the Texas Penal Code Chapter 39 Abuse of office, Section 39.01 and/or termination.**

B. General Purchase Order Procedures

Please wait until you have received your purchase order copies to place your order. Placing an order prior to a purchase order is technically an “unauthorized purchase”. We do not place purchase orders for items we have already purchased. (These are called audit exceptions). Be sure the vendor has the correct PO number. It is important that your name, the school’s name, and the PO number are on the invoice. Do not make up PO numbers to expedite the ordering process.

1. Purchase Orders are issued on a weekly basis by the Finance Department based on information submitted on the Purchase Requisition. When the Finance Department extracts the automated requisitions, they become purchase orders. The Purchase Order is computer-generated with budgeted funds being encumbered at the same time.
2. A purchase order is considered to be only a purchase request until approved by the Finance Department.
3. The Finance Department extracts electronic purchase orders weekly.
4. Contracts for Purchase will be put into effect by means of a purchase order(s) executed by the Executive Director of Business Services after bids have been awarded to purchase goods or services.
5. The merchandise should not be ordered until the purchase order has been returned to the campus. The individual placing an order without a PO number will be responsible for payment of the invoice.
6. Purchase Orders are not to be modified with the vendor or by schools or departments directly. If it becomes necessary to change the terms of a Purchase Order, the school or department must first advise the Finance Department. Once agreement to any price increases or modification of terms is reached, the Finance Department has the responsibility to adjust the encumbrance on the Purchase Order and notify all involved parties of the changes.
7. Purchase Orders should provide a list of items to provide information for approval as well as to verify accuracy in budgetary coding. If you need to purchase additional items not listed, a separate purchase order is needed to show additional approval.
8. Purchase Orders should not be overspent. An exception of up to 10% of the total value of PO may be allowed due to shipping, handling, etc.
9. Once a Purchase Order is issued, the same PO number cannot be used for reorders. Where merchandise has been returned or damaged and a reorder of replacement merchandise is desired, a new Purchase Requisition must be submitted.

10. In the event it is necessary to cancel a Purchase Order, the secretary/bookkeeper must advise the Finance Department. The Finance Department will liquidate the encumbrance. The department/campus placing the order should notify the vendor or specifically request that Purchasing mail a revised copy to the vendor.
11. The Finance Department will:
 - a. Verify compliance with bid laws
 - b. Verify accuracy of coding according to the Finance Manual, and
 - c. Give final approval.
12. Following final approval, the purchase order will be returned to the sender to be mailed or faxed. Copies will be dispersed to the appropriate personnel.
13. When the order arrives, please mark the PINK receiving PO copy "all received" and forward it to Accounts Payable.

C. Open Purchase Orders/Not to Exceed Purchase Orders

1. Open purchase orders are established with local vendors by the Finance Department when necessary. Purchase Orders not issued in this manner are considered to cover a one-time single purchase per each Purchase Order number assigned.
2. Invoices on open Purchase Orders are to be attached to a copy of the Receiving Copy of the Purchase Order, signed by the Director responsible for the purchases, and forwarded to Accounts Payable.
3. Not to Exceed Purchase Orders are for single use and are assigned an estimated dollar value for which the purchaser is authorized to spend up to that amount. Any amount unexpended will be unencumbered back into the original budget upon all documentation being submitted to Accounts Payable.

VIII. INTERNAL PROCEDURES

A. Specifications

1. Preparation of bid specifications shall be the responsibility of the using school or department. The responsibility of the Finance Department is to review the specifications to ascertain whether competitive bids can be obtained and assure that Board policies and State laws are followed regarding the purchase.
2. Specifications must contain adequate technical descriptions to clearly identify for prospective bidders the type of material, equipment, or services required. In addition to the detailed specifications, brand names, model numbers, and like descriptions may be referred to as product meeting specifications to inform prospective bidders of the type of quality required. Descriptions must include quantitative data such as size, weight, or volume and qualitative data such as commercial grade, texture, finish, strength, chemical analysis, or composition where possible.

B. Open Records

All information collected, assembled or maintained by governmental bodies pursuant to law or ordinance or in connection with the transaction of official business is public information and available to the public during normal business hours of any governmental body with certain exceptions.

Three exceptions clearly concern the purchasing operation found in: Texas Education Code Title 110A, 6252-17a, Section 3

1. information which, if released, would give advantage to competitors or bidders;
2. information pertaining to the location of real or personal property for public purposes prior to public announcement of the project, and information pertaining to appraisals or purchase price of real or personal property for public purposes prior to the formal award of contracts therefore;
3. Trade secrets and commercial or financial information obtained from a person and privileged or confidential by statute or judicial decision.

The concern is that information is not disclosed at inappropriate times leaving the District unprotected.

C. Sales Taxes

1. Crowley Independent School District is exempt from the payment of State sales taxes by the fact it is a political subdivision of the State of Texas.

EXCEPTION: If an item is purchased using 199 or 461 funds with the intent of becoming the property of a CISD employee or student, then it is considered to be a TAXABLE item. Invoices provided to Accounts Payable from the vendors MUST include appropriate State sales tax.

1. Staff members may not use the District's tax-exempt status for purchases of personal property. Anyone avoiding the payment of sales tax by using this exemption may be liable for prosecution under Texas Penal Code, Chapter 39, Abuse of Office, Section 39.01. (This also applies to booster clubs, PTOs and other outside organizations – they must apply and receive their own tax-exempt status.)
2. All Purchase Orders notify vendors of the District's tax-exempt status. When placing a confirming Purchase Order with a vendor, the school or department should indicate to the vendor that the District holds this exempt status and should not be charged tax.

D. Quotations

1. The term quotation is used to identify the task of securing pricing information from a vendor for goods or services.
 - a. Verbal or telephone quotations must be requested from vendors for one-time purchases between \$2,000 and \$4,999.
 - b. Formal written quotations are required for purchases between \$5,000 and \$24,999 in the aggregate during a 12-month period. (Contact the Finance Department for further assistance.)
2. Any required quotations whether verbal, written, or faxed obtained by a department or school must be cited on the first line of the comments' section of the Purchase Requisition and written copies sent to the Finance Department.

E. Delivery and Receipt of Orders

1. All orders should be delivered to the ordering location.
2. Do not allow vendors to deliver goods to your campus if the purchase order states otherwise. If an attempt is made to deliver to your campus and it is not your purchase please contact the Finance Department immediately.
3. No changes may be made to orders without approval from the Finance Department.
4. Returning orders
 - a. If items were delivered by a vendor, contact that vendor directly for pickup instructions.

IX. SPECIAL PROCEDURES

A. Purchase of Computer Hardware/Software

If you plan to purchase any technology related items, please contact the Technology Department to verify compatibility and usage prior to placing the order.

**B. Purchase of Goods or Services Funded Solely with Grant Funds
(Consultants/Independent Contractor Agreement and Instructions)**

IMPORTANT: This form must be completed and submitted to the Finance Department and approved **PRIOR** to any arrangements (verbal or otherwise) being made with an independent contractor.

1. A consultant is an independent contractor, not an employee that offers services to the public. A consultant usually maintains an office and usually provides the equipment and materials necessary for completing or performing a service. A consultant is paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas beyond the expertise of the employing entity's employees.
2. Consultants hired to perform a service will execute a written contract acceptable to the District, prior to the performance of the service. A request to pay a consultant must be submitted with a copy of the signed contract.
3. Complete the Independent Contractor Agreement form to include:
 - a. Services provided
 - b. Dollar value of services performed
4. Contract period
 - a. Type of Funding Source
 - b. Budget Line Code
 - c. Department Head / Administrator Signature

5. Send the completed form to the Finance Department to the attention of the Executive Director of Business Services.
6. If vendor/contractor is new and we have never used them before, please include a completed W9 along with the Independent Contractor Agreement so that we can set them up as a vendor in Skyward.
7. Finance Department will review and approve/deny.
8. If approved, Finance Department will create the requisition and purchase order (if applicable – see * below) using the description and budget line code provided on the Independent Contractor Agreement form.
9. Finance Department will fill in the Purchase Order # at the top of the Independent Contractor Agreement form and will return it to your department.
10. After receiving the approved Independent Contractor Agreement form with the Purchase Order #, you may proceed with obtaining the Independent Contractor's signature to fully execute the agreement.
11. Once the independent contractor has signed the agreement, please send the ORIGINAL to the Accounts Payable department so we may keep that on file with their W9 for auditing purposes.

* If the contracted service you need does not allow for the use of a purchase order (e.g. Officials for Athletic events), please complete the Independent Contractor Agreement form and fill in the "Purchase Order #" section at the top right with an "N/A". If you are unsure whether a purchase order is required, please contact the Executive Director of Business Services to inquire. Also, in paragraph two of the agreement where it asks for dollar amounts, please include the per hour/game rate and leave the other blanks empty. All other sections of the form need to be completed in full.

The Finance Department will verify available funds in the budget line code you have supplied on the form and the Executive Director of Business Services will sign for approval and return to your campus/department.

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X. GLOSSARY

Annual Aggregate- This pertains to the total amount of purchases made by a school district within a single category of items during a twelve-month period. The State does not prescribe on what date the period starts and stops.

As Is - An expression signifying that goods offered for sale are without warranty or guarantee. The purchaser has no recourse with the vendor for the quality or condition of the goods.

Authorized Deviation- Permission given to a supplier authorizing production or delivery of items within stated limits other than those specified originally.

Backorder- The undelivered part of a previous order which the vendor re-enters for shipment at a later date.

Bid - A response to a specified request for goods or services. Usually requested for contracts exceeding an annual aggregate of \$25,000.

Bid Bond- Bid bond guarantees an owner of property that a party bidding for a contract will, if his bid is accepted, enter into a contract and furnish performance and payment bonds for the carrying out of the work, or pay the owner the difference between the amount of his bid and that of the bid finally accepted.

Certified Check - A check endorsed by a bank which guarantees its payment.

Change Order - A purchaser's document used to modify or add to a purchase order.

Competitive Pricing Mechanism- A term used to collectively describe the various methods the State has provided to meet bidding requirements for purchases above \$25,000. These include bids, requests for proposal, Q.I.S.V. catalogue purchases, Texas GSC contracts, Federal GSC contracts, and inter-local government contracts.

Confirming Order -A purchase order originally placed verbally for goods or services.

Cooperative (Co-op) -A type of arrangement between districts to collaboratively aggregate demand to obtain lower prices from selected suppliers in order to reduce the costs associated with procurement. An example of this would be the Educational Purchasing Cooperative of North Texas (EPCNT) of which Crowley ISD is a member.

Delivery Schedule- The agreed time or rate of future deliveries of purchased goods or services.

Discount - An amount deducted from the selling price by the vendor. It is generally applied when a purchaser meets a stipulation that reduces the cost of the goods.

Expediting - "Follow-up" Tracing the status of an order to ensure efficient movement of goods to the School or Department in accordance with the terms of the Purchase Order.

Express Warranty - Vendor's representations concerning the nature and use of goods, which he intends the buyer to rely on.

GSC - In most cases this relates to the Texas General Services Commission. A Federal GSC also exists and may be referenced in some contracts.

Inventory - A stock of goods or an itemized list of a stock of goods on hand at a particular time. When ascertained by a physical count of the items it is a "physical inventory"; when determined from records maintained for routine business activities, it is a "book inventory."

Invitation to Bid - A request made by a purchaser to prospective suppliers for their competitive price quotations on goods or services.

Invoice - The vendor's itemized list of goods or services shipped which specifies price and terms of sale.

Lump Sum - The price agreed upon between vendor and purchaser for a single job or a single purchase of merchandise in bulk.

Manufacturer- One who produces or assembles items from raw materials or components.

Negligence- Under a legal duty the doing or omission of some act which a reasonable, prudent person would not have done or omitted under the circumstances.

Open Account Purchase- A purchase made by a buyer who has established credit with the seller. The transaction is charged to the purchaser's account, payment for which is to be made at some future date agreed upon by buyer and seller.

Original Equipment Manufacturer- Seller's classification of a buyer whose purchases are incorporated into a product he manufactures, usually without changing the item that he acquires.

Payment Bond - Payment Bond, often referred to as a Labor and Materials bond, guarantees that bills for labor and material used in the work project will be paid. This coverage is usually included automatically in the Performance Bond so no additional charge is necessary.

Performance Bond - Performance Bond guarantees the owner that work will be completed according to the contract specifications. This is considered the key bond in a work project because the owner not only wants the work completed - usually within a specified time - but also completed according to the owner's specifications.

Purchase - To acquire goods or services for a price.

Purchase Order - A purchaser's formal written offer to a vendor containing all terms and conditions of a proposed transaction.

Purchase Requisition - A formal request made to the Finance Department to procure goods or services from vendors.

Quotation - A statement of price, terms of sale, and description of goods or services offered by a vendor to a prospective purchaser. When given in response to an inquiry, it is generally considered a sales proposal that states the current price of a commodity. For the District, it is primarily used for purchases between \$2,000 and \$24,999.

Request for Proposal (RFP) - This is an alternate to the competitive bid process. The proposals are advertised and received in the same way as bids. Once opened, the District can select the best proposal and negotiate specific terms with the vendor to further lower the price or improve the contract.

Sample - A small portion of goods taken as a specimen of quality.

Sealed Competitive Proposal - A term coined by the State to identify proposals dealing with construction. The term sealed is used to indicate that the proposals are not to be made available for public review. In reality this proposal is no different than the standard RFP.

Separate, Sequential, and Component Purchases - Dividing a purchase into several parts or buying parts of a system on separate orders avoid having to use competitive pricing mechanisms to purchase goods and services.

Specification - A comprehensive and accurate statement of the technical requirements descriptive of a good or a service, and of the procedure to be followed to ascertain if the requirements are met. A Federal specification is a specification established in accordance with procedures prescribed by the Federal Specification Board and approved for use by all government agencies.

Stock- The supply of goods maintained in a stores system to satisfy anticipated demand.

Terms of Payment- The method of payment agreed upon in a sales contract. The three basic terms are cash, open account, and secured account.

Texas Multiple Award Schedule (TxMAS) – A list of vendors and contracts that have been competitively awarded by the Federal government or any other governmental entity of any state.

Vendor - A seller of goods or services.

Warranty - An undertaking, either express or implied, that certain fact regarding the subject matter of a contract is as it is declared or promised to be. Not to be confused with "guarantee," which entails contractual responsibility for the substandard performance or nonperformance of another party.

Wholesaler -A purchaser who buys goods for resale to a retailer or industrial user.

3

Accounts Payable

Crowley Independent School District

Section 3 — Accounts Payable

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I. ACCOUNTS PAYABLE GUIDELINES

Limit the persons on each campus/department to be responsible for entering purchase orders. The principal is the campus based budget manager and is responsible for all purchases. Original signatures are required for authorization. No signature stamps will be accepted.

A Check Run Calendar is posted on the Crowley Independent School District website. Due dates for check runs and timelines for approvals are contained in it. Additionally, important purchasing dates are noted.

A. Invoices

Invoices should be submitted from approved vendors only. (Vendor lists cannot be printed, but a search capability is available in the software.) Only the Superintendent and his designee (currently the Executive Director of Business Services) are authorized to open charge accounts for CISD. All invoices should be addressed to the administration building and mailed to P. O. Box 688, Crowley, Texas 76036. Invoices that are expected to be paid with district funds should not be addressed or sent to the campuses. Merchandise charged to an individual remains the responsibility of the individual to pay. The Finance Department will be reminding the vendors of this requirement and will require documentation of the situation and a corrective action plan to pay any unauthorized bills. With-in the guidelines of the NOGA and OMB A 87, purchases from grant funds will follow the same procedures as general funds.

B. Purchase Orders (Also see Purchase Section 2)

Check to see if there is already a vendor number for the order you want to place. Using an established vendor keeps all purchases and payments in order. If the requested vendor is not setup, have them complete the vendor set-up form (located on the District website) and direct the paperwork to the Executive Director of Business Services.

1. Purchasing will verify vendor address. This will ensure that your order will go to the correct department.
2. If there is an attachment, type "attachment" on the first line, and send TWO copies, original and file copy to the Finance Department. Purchase orders will not be processed without an attachment if noted. Be sure to put your requisition number on all attachments so they can be matched up properly.
3. Add a line for shipping, if applicable.
4. No changes or substitutions can be made to a purchase without prior approval.
5. A requisition and a District approved subsequent purchase order MUST be done prior to a purchase being made. If this is not done, the purchase is the responsibility of the ordering party and can be charged to the person. In addition, these actions can be considered terms for dismissal.

C. Receiving Direct Deliveries

1. When merchandise is shipped direct to your campus, Accounts Payable must be notified in order for the invoice to be considered for payment. This can be done by sending in a signed PINK copy of the purchase order. Please notify Accounts Payable if all the merchandise is received, cancelled or returned. Please also provide notification when a purchase is complete and the encumbrance can be released.
2. Invoices given direct to campus personnel should be forwarded to Accounts Payable with the purchase order number clearly indicated on it. This includes, charge tickets, receipts and repairs.

D. Open Purchase Orders

1. All open purchase orders are closed prior to budget year-end. If charge tickets/receipts are not received by close of year and the goods or services have been received, they will then need to be paid by activity/campus funds, as they will be considered prior year purchase and funds will NOT be available to pay them.
2. Monitor your balance on all open purchase orders. The responsibility to not overspend the purchase order resides with the ordering campus/department. Therefore, budget managers should monitor the payment history in Skyward and reconcile to their own records.
3. Purchase orders to employees are done only when necessary and pre-approved by the Executive Director of Business Services.
4. Open purchase orders to retailers: charge slips/receipts/invoices must be sent in as used. DO NOT WAIT UNTIL PO FUNDS ARE DEPLETED/SPENT. This makes for late payments to vendors, resulting in finance charges and late fees, which will also be paid for by your budget funds. Receipts must be detailed, listing items purchased, list PO number on all receipt/charge slips. Do not send pink copy until you are ready to close PO or the funds are depleted.
5. Once encumbered funds are depleted/spent, a new requisition/PO is required before further purchases can be made.

E. Consultants or Contracted Services (See also Purchasing section)

1. Consultants are professional service providers who provide their services over an extended period of time. They are not employees of the District but are professionals in business to provide services and are procured for a specific purpose. Examples of consultants are: Architects, engineers, auditors, attorneys, etc. By Board Policy CH (Local) all consulting contracts must be approved by the Superintendent or his designee. Currently all consulting/independent contractor contracts must be approved by the Executive Director of Business Services.

2. Other Contracted Services consist of an agreement with an individual to provide specific services on a periodic basis within the IRS guidelines for such services. Typically, in the school District usage contracted services would be used for athletic officials, off duty police for security personnel, and other such professionals. These persons will need to submit an approved Professional Services Contract, purchase order, and a W-9 form to Accounts Payable. No income tax will be withheld from these payments and a 1099 will be issued at the end of the calendar year.
3. Consultants are not paid in advance.

F. Registration

1. Registration should be paid by a purchase order if possible. No payments are made to employee for reimbursement of registration without prior approval of the Director of Accounting/Finance or Superintendent. Registration can be paid on a travel request form only with prior approval and only if the vendor does not accept purchase orders. If, by exception, registration fees are paid to the traveler, all responsibility for payment of those fees resides with the traveler.
2. When doing your requisition/Purchase Order for registration, state date of conference, names of attendees, and location in the body of your requisition.
3. Attachment should include two copies of each person's registration.
4. No registration can be processed without registration forms.
5. Registration is paid in advance of the conference and is sent directly to vendor of conference.

G. Mileage Reimbursement

* See Section 5 Travel Guidelines for out of District travel.

H. Subscriptions

1. Forward two copies of subscription/renewal, original and one for file, as an attachment, once again noting requisition number on attachment. Use an attachment form and note your requisition number prior to sending to the Finance Office.
2. Subscriptions are prepaid, no PO copy will be sent to you.
3. No subscription will be paid without the proper attachments.

I. Returned Merchandise

Merchandise delivered to campus/department must be returned by campus/department. Campus/department will be responsible for notifying Accounts Payable of this transaction in order for proper credit to be received.

J. Student Travel/Meals Advance

Advance funding is available for student trips. The form is available at **Administrative Resources / Finance**. Please be sure to attach a copy of the team roster or list of students attending the event. We also need to know the names of any coaches or sponsors attending. The request should also include bus driver's lodging and meals. Receipts are required. Please send receipts and form back to accounts payable no later than five (5) days after the event. Upon returning the documentation, the "actual expenses" column should be accurately totaled and reconciled to the sum of the money returned.

K. Field Trips

This is an advance check (usually from an activity account.) Please include the date of the trip, destination and the group that will be attending. A field trip approval form identifying the STAAR purposes of the trip must also be provided. While being aware of the Accounts Payable payment calendar, please indicate clearly the date the check is required. Receipts are required no later than five (5) days following the trip.

L. Employee Travel (Also see Travel Guidelines - Section 4)

Employee Travel form is available at **Administrative Resources / Finance**. Travel guidelines are also found in the Travel Guidelines of this Finance Manual. State rates for hotels can be found on the Comptroller's website: (<http://www.window.state.tx.us/procurement/prog/stmp/stmp-hotel-contract>) although we continue to strive to achieve the former \$85/night rate. We still support the traveler locating safe, clean housing. Be sure to take a Crowley ISD Texas Hotel Occupancy Tax Exemption Certificate along with you to exempt you from paying state sales tax. An advance check will be issued for the base cost of the hotel room payable to the employee. Please attach a copy of the registration to the back of the advance request. Meal per diem, parking, mileage and city room taxes will be reimbursed upon return from the trip. Only meals paid by grant funds will require receipt copies. We will however, need a detailed receipt from the hotel, any parking receipts and a MapQuest showing the mileage from your school or the administration building to your destination. All travel accounts should be "settled up" within 5 days of return from the trip.

M. Request for Payment (Reimbursement)

There are a few instances where small purchases are made by district employees. Since employees are prohibited from opening charge accounts, these would typically be reimbursements for approved purchases. As with all purchases, they require the approval of the campus/department budget manager prior to purchasing items. Additionally, the purchases must be within the authorized budget of the campus/department. Lastly, Purchase Orders should always be the first choice for purchasing goods/services. Requests for Payments should only be used when a Purchase Order is not an option. There will be no reimbursement for sales tax. A completed, approved Request for Payment form must be submitted to the Accounts Payable department along with the original receipt and any other backup documentation for merchandise received in order to process the payment and reimbursement. (See form Q)

N. (Non-Travel) Advance Check Request

Infrequently, primarily for field trip events, a vendor may not accept purchase orders. In these rare instances, with prior authorization, an Advance Check Request may be submitted. As with the Request for Payment, budget and supervisory authorization is required. Additionally a quotation from the service provider/vendor must be attached.

O. Competitive Food, Texas Public School Nutrition Policy

Elementary and Intermediate Schools:

Competitive Foods: All food and beverages that are not provided by school food service are not allowed to be provided to students any time anywhere on school premises until after the end of the last scheduled class. All food, beverages and snack items must comply with the nutrition standards and portion size restrictions in the policy.

Foods of Minimal Nutritional Value (FMNV) and all forms of candy: Not allowed to be provided to students any time anywhere on school premises by anyone (including guest speakers) until after the end of the last scheduled class. (FMNV's include any carbonated beverage, soda water, water ices, chewing gum, and certain candies.

Middle Schools:

Competitive Foods: All food and beverages that are not provided by school food service are not allowed on school premises from **30 minutes before to 30 minutes after meal periods**. All food, beverages and snack items must comply with the nutrition standards and portion size restrictions in the policy.

Foods of Minimal Nutritional Value (FMNV) and all forms of candy: Not allowed to be provided to students any time anywhere on school premises by anyone (including guest speakers) until after the end of the last scheduled class. (FMNV's include any carbonated beverage, soda water, water ices, chewing gum, and certain candies.

High Schools:

Competitive Foods: All food and beverages that are not provided by school food service are not allowed **during meal periods** where reimbursable meals are served and consumed. All food, beverages and snack items must comply with the nutrition standards and portion size restrictions in the policy.

Foods of Minimal Nutritional Value (FMNV) and all forms of candy: Not allowed to be provided to students any time anywhere on school premises by anyone (including guest speakers) until after the end of the last scheduled class. (FMNV's include any carbonated beverage, soda water, water ices, chewing gum, and certain candies.

Catering:

ARAMARK at Crowley Food Service retains the exclusive right to catering within CISD. Catering through the Crowley Food Service Department keeps expenses and revenues within the school district while also offering a discounted price for services. The Food Service Department is able to offer several catering and snack options and is always willing to source special requests as needed.

II. RENTED, LEASED, OR CHARTERED VEHICLES

A. Guidelines

1. NO VEHICLE WILL BE RESERVED UNTIL A PURCHASE ORDER HAS BEEN ISSUED.
2. The Transportation Department will give you an estimate if you wish to use a District vehicle or school bus.
3. Make sure funds are available in the account to be charged.
4. No vehicle can be reserved without the proper documentation.
5. If a rental vehicle is to be used, enter requisition in the purchasing system.
6. No purchase order will be processed without back up.
7. Be sure to list an alternate driver.
8. It is not necessary to take out additional insurance.
9. No one other than a District employee can rent or drive vehicle.
10. No changes/cancellations can be made to a reservation without prior approval/notification.
 - a. Notify Finance Department and follow up with an email to them.
 - b. Finance department will then notify the appropriate people/rental agency.
 - c. Corrections will then be made to the purchase order.
11. Campus funding will be responsible for any changes and/or charges incurred by not following these guidelines.

B. Vendor Guidelines

1. Without a purchase order, either faxed or mailed to you, there is no valid reservation.
2. No changes can be made to a purchase order without written/faxed authorization; this is to include date change, larger or additional vehicles, and cancellation.
3. Invoices submitted for payment must list:
 - a. Purchase order number
 - b. Driver's name and school
4. All invoices must be mailed to the Finance Department; address is listed on the purchase order, no exceptions.

III. ACCOUNTS PAYABLE REMINDERS

Accounts Payable is here for you. If you have any questions, please feel free to call or email them. In order to better serve you and build consistency with the vendors, we have divided the alphabet:

A – H & U - Z Debby Cranford
deborah.cranford@crowley.k12.tx.us
807-297-5222

I – T Ann Lineberry
anna.lineberry@crowley.k12.tx.us
817-297-5206

4

Travel Guidelines

Crowley Independent School District

Section 4 — Travel

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CROWLEY ISD TRAVEL GUIDELINES

I. PRIOR APPROVAL REQUIRED

1. All travel for seminars, conferences, meetings, etc. must have prior approval from the applicable Budget Manager and subject to overall District budget. (i.e.) Principals, Central Office Administrators, Directors, etc.) Funding must be available at the time of registration. This written authorization will be provided on the CISD Travel Authorization and Payment/Reimbursement Voucher.
2. Any event requiring travel that will be funded by Federal Funds must be approved by the Budget Manager responsible for that Federal program. Reimbursements will be based on the rules set by the Federal travel guidelines.

II. OUT-OF-STATE TRAVEL

Out-of-State travel requires prior Board of Trustee approval. Request forms with necessary budget information should be submitted in a timely fashion to be included in the Board agenda packages.

III. ADVANCES

Advance funding is available for registration fees and lodging costs. It is preferred to issue the check directly to the conference company for registration; however, if this is not possible a copy of the registration form should be attached to the Travel Authorization and Payment/Reimbursement Voucher.

For lodging advances, all checks will be made out to the requestor – not the hotel. When submitting your request, attach a copy of the registration form to the request. If making the reservation by telephone, please request a confirmation email and include a copy with your request for documentation purposes. The lodging should be requested without State taxes added. The approved local taxes will be reimbursed upon the final Travel Voucher submission. Once the approved Travel Authorization and Payment/Reimbursement Voucher is submitted to Accounts Payable, the advance check will be written. The check, a copy of the Travel Authorization and Payment/Reimbursement Voucher and a copy of the Crowley ISD hotel state tax exemption form will be returned to the employee.

Upon your return, please attach the itemized check-out invoice given to you by the hotel and any other relevant receipts to your copy of the Travel Authorization and Payment/Reimbursement Voucher provided to you from Accounts Payable. Once you have the necessary approval signature from the applicable Budget Manager, you can then submit all to Accounts Payable for your final reimbursement.

IV. TRANSPORTATION

A. Automobile Travel

**** NO RECEIPTS REQUIRED ****

District related travel in a personal vehicle will be reimbursed for the most direct route at the rate set under the General Appropriations Act and authorized for State employees if over 75 miles from the starting point. Mileage reimbursement must be calculated via a MapQuest printout using 512 Peach Street, Crowley, TX 76036 (the Administration Building) as the starting point or the actual starting point of the trip, whichever is closer.

Transportation reimbursements will be given at a rate for the lowest dollar amount per method of travel. It is the responsibility of the person(s) traveling to determine whether airfare or driving is more economical for the District. If flying, transportation costs at the event must be included in the cost of the travel expenses in order to compare total cost against driving. When a personal vehicle is used, reimbursement will be based on plane fare for coach class transportation if air fare is the lower amount.

When multiple persons are traveling to the same event in an automobile, transportation expenses will be allowed for one car per every four (4) people traveling. If it is necessary for individuals to travel in separate vehicles and less than four people are traveling, the mileage reimbursement for one vehicle will be equally divided between the number of vehicles actually traveling.

Receipts will be required for fueling of all rental vehicles.

Reimbursement subject to limits of budget.

B. Vehicle Rental Guidelines

****RECEIPTS REQUIRED ****

The District utilizes Enterprise Rental for travel requiring the use of a rental vehicle. The pricing structure for car rental (pricing includes Loss Damage Waiver (LDW) insurance coverage) is as follows:

Enterprise Rates and Car Requirements

Car Type	Number of Passengers	Total Cost (Includes LDW)
Compact	1 Person	\$ 33.50
Standard	2-3 people	\$ 35.50
Mini Van	4-6 people	\$ 52.00
Mid-Size SUV	4-5 people	\$ 56.00
Large SUV	6-8 people	\$ 84.00

It is required to present Enterprise with a Crowley ISD issued Purchase Order when scheduling the vehicle rental. Please process the purchase request as outlined in this manual in Section 2, Part V, "Purchasing Principles", page 43.

Car rental with Enterprise is done with a 24-hour clock/calendar. From the time a car is picked up the rental day begins. Please use this guideline when creating the requisition for the number of days the vehicle will be rented.

All Enterprise rental cars need to be returned to Enterprise with a **FULL** tank of gas. If the vehicle is returned without a full tank, Enterprise will include a "convenience service charge" of \$5.99 per gallon (or current market rate) that will in turn be charged to the renter's budget.

Receipts will be required for fueling of all rental vehicles. There are no advance checks for fuel. Receipts are required for reimbursement and fuel cannot be included within a purchase order request.

Reimbursement subject to limits of budget.

C. Air Fare

**** RECEIPTS REQUIRED ****

If it has been determined that flying is more economical than driving, full reimbursements will be allowed for coach class fare, including bus or cab transportation from the airport to hotel and return. If a rental car is needed at the event, prior approval by the Superintendent is required.

Reimbursement subject to limits of budget.

D. Special Air Fare

**** RECEIPTS REQUIRED ****

To take advantage of special air fares, it is necessary to make reservations in advance (some at least 30 days). Group travel also offers substantial savings depending on the destination. A group may consist of as few as ten. When arranging airfare accommodations, **do not use online travel booking websites** (i.e. Orbitz, Travelocity, Expedia, etc.) These entities generally do not allow for changes in itinerary and are non-refundable.

Reimbursement subject to limits of budget.

V. LODGING

A. Scheduling

Overnight lodging expenses are acceptable when traveling to the location of an event on the evening prior to the event when the start-time is in the early morning (i.e. 8:00 a.m. conference start-time), if over 75 mile radius from 512 Peach Street. No meals will be paid without an overnight stay.

Lodging expenses will stop on the last day of the event. A final itemized receipt must reflect checkout on the last day of the event.

For documentation purposes, please submit a copy or print-out of the brochure for the event along with your advance request form. The brochure must include the cost and dates of the event.

B. Reservations and Rates

**** RECEIPTS REQUIRED ****

Hotel/motel reimbursements will be based on the discounted rates given by the conference. However, it is expected that every effort will be made to obtain the State rate. It is the responsibility of the person(s) traveling to shop around for the lowest reasonable lodging rates. **Ask for the State government rate when making reservations.** Doing so saves the District money, as well as your campus or department's budget. However, as mentioned previously, **do not use online travel booking websites** to book travel (i.e. Orbitz, Travelocity, Expedia, etc.). They generally do not deduct State sales tax, do not provide itemized receipts and are non-refundable. Confirmation of reservation required for advance. Make sure that you present a copy of the Texas Hotel Occupancy Tax Exemption Certificate when checking in. Accounts Payable will reimburse city taxes where applicable but will not reimburse State sales taxes paid on lodging in the State of Texas. If the advanced hotel rate exceeds the actual charges less the State tax, the final reimbursement will be adjusted accordingly. For reimbursement purposes, obtain a final itemized receipt at checkout and submit to Accounts Payable. The receipt must show room charges and taxes in line-item detail. The quote or confirmation notice received from the hotel/motel at the time you make your reservations will not be accepted as documentation for your expenses.

You may however, submit a quote to Accounts Payable in order to receive an advance check to you for your hotel stay. Travel utilizing grant funds is restricted by law to State rates.

Reimbursement subject to limits of budget.

VI. MEALS

A. Non-overnight Travel

**** NO RECEIPTS REQUIRED ****

Only overnight travel will be eligible for per diem allotment. Daily trips to local conferences, meetings, etc. are not eligible for per diem.

B. Overnight Travel

**** NO RECEIPTS REQUIRED ****

Employees traveling in the State of Texas will receive a daily per diem allowance for meals and incidental expenses of forty dollars (\$40) for full days of travel and thirty (\$30) for partial days. These amounts include taxes and gratuities. Receipts will not be required for meals when receiving the per diem unless the travel is grant funded. If grant funded (receipts required) please do not purchase meals for other travelers. Each travel form needs to be able to be reconciled individually. The employee will be responsible for any expenses incurred for meals greater than the per diem allowance, with or without receipts, even if paying for others accompanying you.

Employees traveling outside of Texas will receive a daily per diem allowance at the maximum meals and incidental expenses rate published by the Internal Revenue Service ("IRS") in Publication 1542, "Per Diem Rates". It is the responsibility of the employee to supply the "Per Diem Rates" with the travel authorization form if different than the usual \$40/day.

The daily per diem allowance will be given only for overnight travel, according to the number of nights the employee is away from home. Based on IRS regulations, $\frac{3}{4}$ of the per diem rate (\$30.00) will be paid on the first and last days of travel. For example: Employee travels to a two-day conference in Austin, and departs the evening before the first day of the conference. Lodging is for two nights in Austin. Employee will receive \$100 in per diem allowance (departure day ($\frac{3}{4} \times \$40$) + first day of conference (\$40) + second day of conference which is also the return day ($\frac{3}{4} \times \$40$) or $\$30 + \$40 + \$30 = \100 .

VII. STUDENT TRAVEL GUIDELINES

- A. Use only Student District Travel Form.
- B. Out of State travel requires prior board approval.
- C. Attached documents must include a list of students.
- D. Travel must state date and time of departure and return.
- E. Always include a copy of registration, itinerary, and list all other activities.
- F. Registration must be paid on a purchase order, and will **NOT** be paid on travel request.
- G. Account code must be clearly written on travel form.
- H. All signatures must be present in order for travel to be considered for payment.
- I. Advances are available for lodging, fuel allowance and meal per diem. Advance is made payable to the employee. Hotel reservation confirmation should be faxed to you from hotel, including all appropriate taxes (i.e. county, city, etc.). The original hotel receipt must be returned. Meal receipts needed.
- J. Phone calls and movies are not reimbursable expenses.
- K. Travel must be recapped within 5 business days of trip all receipts submitted (along with any refunds to District).
- L. Rental vehicles require prior approval and purchase order.

VIII. GRATUITIES

Gratuities will not be reimbursed when per diem is received. Tips for items such as meals and bellmen are included in the daily per diem. When receipts are required for reimbursement of meals, gratuity may be reimbursed except when paid with grant funds.

IX. PURCHASES OF MATERIALS

**** RECEIPTS REQUIRED ****

Purchases of materials such as tapes, books, etc. should not be listed on the same travel advance request as per diem, transportation and lodging. Please fill out a separate request for items in this category. To ensure full reimbursement, prior approval should be obtained from the Principal and/or department head. **Reimbursement subject to limits of budget.**

X. ACCOUNTING OF EXPENSES

Within five days after returning, each employee who attends an event at the District's expense must present a written account of expenses attached to an approved copy of the Travel Authorization and Payment/Reimbursement Voucher form to Accounts Payable. Hotel, registration, parking receipts or any unusual expenses must be attached.

XI. ALLOWABLE EXPENSES

Expenses that are reasonable and necessary shall be reimbursed upon return. Unallowable expenses may include (but not limited to): Alcoholic beverages, gum, etc.

5

Payroll

Crowley Independent School District

Section 5 — Payroll

I.	SUPPLEMENTAL PAY PROCEDURES	70
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	B. PEIMS Clerk	
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**I. SUPPLEMENTAL PAY PROCEDURE
(Request for Payment–Other Duties–Employees Only)**

A. Employee Completes:

The forms are to be completed properly, have organizational approval and forwarded to the Payroll Department by the payroll deadline for final approval for payment. The payroll calendar is posted on the district website annually.

1. Employee number – necessary due to several same name employees
2. Amount of Request – should be on sheet before payroll receives: unless paraprofessional**overtime
3. Date of Request – date of request
4. Employee Name – name printed
5. Type of Event – (i.e.) STAAR, **overtime, detention, custodial, etc.
6. Date of Event – (i.e.) “week of…” (Saturday thru Friday) per form
7. Services Performed – (i.e.) secretarial duties, clean-up, administrator for after school, etc.
8. Employee Signature and Date – employee signing for payment

** Timecard copy from Kronos to be attached for paraprofessionals requesting overtime pay (*one work week (Saturday-Friday) to one blue sheet*). See attached example.

B. PEIMS clerk will verify attendance for homebound; initial or sign.

C. Campus Administrator or Department Head completes:

1. Areas of form not completed by employee
2. Time card copy from Kronos for paraprofessionals asking for overtime pay
3. Organization Approval Signature and Date
4. Account to be charged – 17 digit budget code

D. Payroll Department completes:

1. Submit form for Final Approval Signature and Date
2. Process for payment



REQUEST FOR PAYMENT OTHER DUTIES EMPLOYEES ONLY

This form must be printed on BLUE paper.

Amount of Request: \$	Date:	Campus/Dept.
EMPLOYEE NAME: (LEGAL NAME ON FILE)		Employee ID #"

EXTRA DUTY PAY
Explanation of extra duties
Date(s) of Work: (if multiple dates, separate by comma)
Total Hours Worked:
Student Attendance verified in PEIMS by: _____ Signature: _____
Homebound Student Name:

FUND		FUNC	OBJ	SUB OBJ	ORG	YEAR	PROG	Year is "0" unless using Grant/Federal Funds.
	E							
	E							

EMPLOYEE SIGNATURE	DATE
ADMINISTRATOR / PRINCIPAL	DATE
FINANCE	DATE



REQUEST FOR PAYMENT OTHER DUTIES EMPLOYEES ONLY

This form must be printed on BLUE paper.

Amount of Request: \$ _____	Date: _____	Campus/Dept. _____
EMPLOYEE NAME: (LEGAL NAME ON FILE)		Employee ID # _____

EXTRA DUTY PAY
Explanation of extra duties _____ _____
Date(s) of Work: (if multiple dates, separate by comma) _____ _____ _____
Total Hours Worked: _____
Student Attendance verified in PEIMS by: _____ Signature: _____
Homebound Student Name: _____

FUND		FUNC	OBJ	SUB OBJ	ORG	YEAR	PROG	Year is "0" unless using Grant/Federal Funds.
	E							
	E							

EMPLOYEE SIGNATURE	DATE
ADMINISTRATOR / PRINCIPAL	DATE
FINANCE	DATE

II. TIME-CARD PROCEDURES

When submitting a blue Request for Payment form for paraprofessional, summer school or tutoring work, and auxiliary extra hours, please attach a Kronos Timecard with a range of dates, consisting of Saturday through Friday. **(One (1) week Timecard to one (1) blue Request for Payment form.)**

To obtain a copy of your timecard that looks like this page:

Select "Range of Dates" for the time period

For start date—click the little arrow and choose the calendar date for the Saturday;

For the end date – click the little arrow and choose the calendar date for the Friday

Click OK

Choose "Actions"
 "Print"
 "Print"

All employees should approve/verify their Kronos timecard weekly for accuracy. Any errors should be reported to the employee's supervisor.

EXAMPLE

Save	Actions	Punch	Amount	Accruals	Comment	Approvals	Reports				
	Date	...	In	...	Out	In	...	Out	Shift	Daily	Cum...
	Sat 3/28										
	Sun 3/29										
	Mon 3/30		8:01AM		12:19PM	1:21PM		4:28PM	7.5	7.5	7.5
	Tue 3/31		8:00AM		12:26PM	1:29PM		4:34PM	7.5	7.5	15.0
	Wed 4/01		7:55AM		12:09PM	1:06PM		4:33PM	7.5	7.5	22.5
	Thu 4/02		7:59AM		12:32PM	1:29PM		4:42PM	7.75	7.75	30.25
	Fri 4/03		7:56AM		12:12PM	1:09PM		4:30PM	7.5	7.5	37.75

III. LOCAL SICK LEAVE/STATE PERSONAL DAYS

Local Sick Leave

Full-time employees shall be granted local sick leave days as follows:

180-210 Days Schedule = 5 Local Days

221-226 Days Schedule = 6 Local Days

260 Days Schedule = 7 Local Days

State Personal Days

Each employee shall earn State personal leave at the rate of one-half workday for each 18 workdays of employment, up to the statutory maximum of five workdays annually.

IV. PAYROLL CHECK EXPLANATIONS

A. First Section of Paycheck Stub

1. Check Number
2. Employer Information
3. Employee Information

B. Second Section of Paycheck Stub

4. Check Detail Information

C. Third Section of Paycheck Stub

5. Taxable wage information

D. Fourth Section of Paycheck Stub

6. Pays

E. Fifth Section of Paycheck Stub

7. Deductions

Standard and voluntary will be in this section. Standard deductions include:

Federal Withholding

Medicare

TRS regular (6.4% of gross pay)

TRS Care (.65% of gross pay)

F. Sixth Section of Paycheck Stub

8. Benefits

These are NOT deducted from your paycheck; these are dollar amounts the district pays on your behalf.



SAMPLE: SALARY CHECK STUB 2013-2014

Check Number 900021758

1

Check Information for

<p>Employer Information Name: CROWLEY ISD Address: 512 PEACH STREET CROWLEY, TX 76036</p>	<p>Employee Information Name: Address:</p>
---	---

2

3

Check Detail Information

Check Date: 07/19/2013 Gross Wages: 3,386.69
 Check Number: 900021758 Net Amount: 2,645.66
 Check Type: Regular

4

Taxable Wage Information

	Federal	State	FICA	Medicare
Gross Wages:	3,386.69	3,386.69	3,386.69	3,386.69
Minus Deductions that Decrease Tax:	351.76	351.76	113.00	113.00
Plus Taxable Benefits:				
Taxable Gross Wages:	3,034.93	3,034.93		3,273.69

5

Pays

Description	Rate	Factor/Hours	Amount	Period End
ADMIN OFFICE	3,386.69	1.00	3,386.69	06/28/2013

6

Deductions

Description	--Decrease Tax--			
	Amount	Fed	St	F/M
FEDERAL WH	341.80			
Medicare	47.47			
TRS PLAN 1 EMPL	113.00	Y	Y	Y
TRS REGULAR	216.75	Y	Y	
TRS-CARE	22.01	Y	Y	
Total:	741.03			

7

Benefits

Description	----Taxable----		
	Amount	Fed	St F/M
Medicare	47.47		
TRS PLAN 1 EMPL	225.00		
TRS-CARE	18.63		
Total:	291.10		

8



SAMPLE: HOURLY CHECK STUB 2013-2014

Check Number 900021725 1																																																																						
Check Information for:																																																																						
Employer Information Name: CROWLEY ISD Address: 512 PEACH STREET CROWLEY, TX 76036 2			Employee Information Name: Address: 3																																																																			
Check Detail Information 4 Check Date: 07/19/2013 Gross Wages: 2,827.39 Check Number: 900021725 Net Amount: 1,961.84 Check Type: Regular																																																																						
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V. W-4 PROCEDURES

- A. The law requires a completed W-4 Form be on file** so Federal Income Tax can be withheld from each employee's paycheck. The W-4 form will remain in effect until a new form is submitted. By claiming the number of withholding allowances the employees are entitled to, the employee can fit the amount of tax withheld from Employer wages to Employer estimated tax liability.
- B. Each employee W-4 form on file must have the following information:**
1. Full name and address.
 2. Social Security Number.
 3. Single, Married, married but withhold at higher single rate.
If name differs from that on the social security card, check here. Social Security cards should be kept current with the present name.
 4. Total number of allowances employee wishes to claim, determining Federal tax deduction from paycheck.
Additional amount, if any, employee wants withheld from each paycheck.
 5. Enter "EXEMPT" if the employee wishes to claim exemption from ANY income tax being deducted.

****Please ensure that the W-4 is signed and dated. The most current form will replace any previous forms submitted.**

VI. REQUEST FOR DIRECT DEPOSIT

CISD employees may designate one financial institution for their primary net earnings and a second financial institution (if desired) for a set amount of deposit.

In order to start a direct deposit, the CISD Payroll Department must receive a completed Request for Direct Deposit form along with proper financial institution documentation **no later than the 5th of the month.**

Failure to meet the 5th of the month deadline, will delay the direct deposit for one full month.

VII. A FEW REMINDERS from your CROWLEY ISD PAYROLL OFFICE

Before turning in payroll to the Central office, please double-check the following to ensure accuracy:

- A.** All timesheets/supplemental sheets are to be signed off by the principal/supervisor. **Stamped signatures are not acceptable.**
- B.** Be sure to turn the payroll in on time based on the Payroll due Date schedule.
- C.** Positions or assignments funded by grants require authorization from the grants departments of the Curriculum and Instruction Department and an assignment authorized by Grants and Human Resources. Grant funded positions are available to the extent the grant permits and must follow OMB A87 guidelines. Time and effort reporting will be maintained by the employee.

6

Forms and Supplemental Information

Crowley Independent School District

Section 6 — Forms and Supplemental Information

BUDGET & FINANCE

- Budget Amendment Request
- Budget Transfer Request
- Fixed Asset Inventory Form
- Fixed Asset Inventory Certification
- Fixed Asset Inventory Transfer & Deletion Form
- Fixed Asset Inventory Transaction Form
- Cheat Sheet for Accounting

PURCHASING

- Independent Contractor Agreement & Instructions
- Sports Officials Independent Contractor Agreement
- Security Independent Contractor Agreement
- IRS W-9 Form

ACCOUNTS PAYABLE & TRAVEL

- Request for Payment
- Advance Check Request (Green)
- Employee Travel Authorization
- Student Travel Authorization
- Hotel Occupancy Tax Exemption Certificate
- Texas Sales and Use Tax Exemption Certificate
- Overnight Trip Request
- Student Out-of-State or Country Trip Request
- Employee Out-of-State or Country Trip Request
- Mileage Record
- Information Tip Sheet For Accounts Payable

PAYROLL/BENEFITS

- Request For Payment – Other Duties – (Blue Sheet) Fill-in
- Request For Payment – Other Duties – (Blue Sheet) Write-on
- Direct Deposit Authorization / Change / Chase Payroll Card Fill-in
- Direct Deposit Authorization / Change / Chase Payroll Card Write-on
- IRS W-4 Form
- Hourly Employees Absence From Duty (write-on only)
- Worker's Compensation Principal/Secretary Memo
- Employee Accident/Injury Report Fill-in
- Employee Accident/Injury Report Write-on
- Skyward Employee Access Center Instructions
- Skyward Employee Benefits Information Instructions
- Kronos Instructions – Payroll, Supervisors, and Administrators
- Kronos Instructions – Employees

MISCELLANEOUS

- Records Retention & Storage Container Transmittal Form
- Intent to Accept or to Request a Monetary Gift
- Request for Donated Dr. Pepper Bottling Products