

## Locally Developed Financial Policies and Procedures

Section Name	Sub Section	Details
		<p>Lubbock-Cooper Independent School District</p> <p>Financial Policies and Procedures Manual</p> <p>2014-2015</p>
Introduction	Introduction	<p>This Fiscal Manual has been prepared to provide general information, guidelines, and procedures for budgeting and expending LEA (local educational agency) funds and understanding business functions. It is comprised of State and Federal laws and local policies and procedures that are used for processing all financial and budget-related items. All policies and procedures in this manual apply to Federal, State, and local funds, unless otherwise specified. Additional information may be available within the Lubbock-Cooper ISD's Board Policies, Administrative Procedures, or other web resources.</p> <p>Although it is not all-inclusive and cannot address all situations, it does provide general information to assist with standard financial operations. All Lubbock-Cooper ISD personnel with financial duties are responsible for the contents.</p> <p>All trustees, employees, vendors, contractors, consultants, volunteers, and any other parties who are involved in the LEA's financial transactions shall act with integrity and diligence in duties involving the LEA's financial resources.</p> <p>The Lubbock-Cooper ISD prohibits fraud and financial impropriety, as defined below, in the actions of its trustees, employees, vendors, contractors, consultants, volunteers and others seeking or maintaining a business relationship with the LEA. Refer to Board Policy CAA (Local) for fraud prevention, reporting, investigations, and consequences.</p> <p>Fraud and financial impropriety shall include but not be limited to:</p> <p>a) Forgery or unauthorized alteration of any document or account belonging to the LEA;</p>

## Locally Developed Financial Policies and Procedures

		<ul style="list-style-type: none"> <li>b) Forgery or unauthorized alteration of a check, bank draft, or any other financial document;</li> <li>c) Misappropriation of funds, securities, supplies, or other LEA assets, including employee time;</li> <li>d) Impropriety in the handling of money or reporting of LEA financial transactions;</li> <li>e) Profiteering as a result of insider knowledge of LEA information or activities;</li> <li>f) Unauthorized disclosure of confidential or proprietary information to outside parties;</li> <li>g) Unauthorized disclosure of investment activities engaged in or contemplated by the LEA;</li> <li>h) Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the LEA;</li> <li>i) Destroying, removing, or inappropriately using records, furniture, fixtures, or equipment;</li> <li>j) Failure to provide financial records required by state or local entities;</li> <li>k) Failure to disclose conflicts of interest as required by policy; and</li> <li>l) Any other dishonest act regarding the finances of the LEA.</li> </ul> <p>Any person who suspects fraud or financial impropriety shall report the suspicions immediately to any supervisor, the Superintendent or designee, the Board President, or local law enforcement.</p> <p>If assistance is needed in any area of our business operations, please contact any of the staff members listed in the Business Office Staff section of this manual.</p>
Accounting Code Structure	Accounting Code Structure	<p>The proper coding of the budget and classification of expenditures is critical for the accurate oversight of the LEA's budget. The Lubbock-Cooper ISD uses the accounting code structure described in the TEA Financial Accountability System Resource Guide (FASRG).</p> <p>The following elements are included in the accounting code structure, in this sequence:</p>

## Locally Developed Financial Policies and Procedures

		<p>a) A mandatory three-digit Fund Code;</p> <p>b) A mandatory two-digit Function Code;</p> <p>c) A mandatory four-digit Object Code;</p> <p>d) An optional two-digit to provide special accountability at the local level;</p> <p>e) A mandatory three-digit Organization Code;</p> <p>f) A mandatory single-digit Fiscal Year Code;</p> <p>g) A two-digit Program Intent Code;</p> <p>h) An optional single-digit code that is used at the local level;</p> <p>i) An optional two-digit code that is used at the local level to further describe the transaction.</p> <p>For Federal grants, local option codes are established to ensure proper monitoring and tracking of IDEA-B funds used for proportionate share for equitable services to parentally-placed private school children with disabilities, the 25% set-aside for residential placement, if using IDEA-B funds for the set-aside, and for Coordinated Early Intervening Services (CEIS), if applicable.</p> <p>Appendix A provides the Lubbock-Cooper ISD's entire chart of accounts for all funds and expenditures at the level of the number, name, and description of each account. Locally defined option codes are included, as well as a chart of accounts that identifies funds reserved for various grant requirements.</p>
Activity Funds		
Activity Funds	Campus Activity Funds	Campus activity funds are funds generated by teachers, sponsors, or the principal as a result of fundraising, vending or other approved campus activities. These funds, in accordance with Board Policy CFD (Local) may be used for activities of the students, faculty, staff or campus. The collection and disbursement of campus activity funds must comply with the Lubbock-Cooper ISD Activity Fund Procedures Manual.
Activity Funds	Student Activity	Student activity funds are held by the school as trustee to be expended only for the purposes authorized by the student club, class or organization. All funds raised by student organizations must be expended exclusively for the

## Locally Developed Financial Policies and Procedures

	Accounts (Student Organizations)	benefit of students. The collection and disbursement of student activity funds must comply with the Lubbock-Cooper ISD Activity Fund Procedures Manual.
After Employee Termination or Resignation	After Employee Termination or Resignation	<p>Any staff member who resigns or is terminated during any school year will be ineligible to attend any conference, workshop, or convention paid out of any LEA funds under the control of the Board.</p> <p>Any staff member who resigns prior to the beginning of the school year who attends a conference, workshop, or convention for a new school year will be liable for the costs of the conference, workshop, or convention and will not be reimbursed.</p> <p>The Business Office is responsible for ensuring compliance with this requirement.</p>
Authorized Use of Federal Funds	Authorized Use of Federal Funds	<p>All expenditures with Federal funds must comply with the Federal Cost Principles (2 CFR Part 225, OMB Circular A-87). All costs must:</p> <ul style="list-style-type: none"> <li>a) Be necessary and reasonable for proper and efficient performance and administration of Federal awards;</li> <li>b) Be allocable to Federal awards under the provisions of the Federal Cost Principles;</li> <li>c) Be authorized or not prohibited under State or local laws or regulations;</li> <li>d) Conform to any limitations or exclusions set forth in the Federal Cost Principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items;</li> <li>e) Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other district activities;</li> <li>f) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost;</li> <li>g) Except as otherwise provided for in the Federal Cost Principles, be determined in accordance with generally accepted accounting principles;</li> <li>h) Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in</li> </ul>

## Locally Developed Financial Policies and Procedures

		<p>either the current or a prior period, except as specifically provided by Federal law or regulation;</p> <p>i) Be the net of all applicable credits;</p> <p>j) Be adequately documented.</p> <p>Responsibilities:</p> <p>a) Federal program directors will refer to the applicable program guidelines issued by TEA and the program statutes or regulations to determine allowable use of grant funds and to ensure that expenditures do not violate the “Supplement, Not Supplant” requirement.</p> <p>b) In addition, Business Office staff will ensure that costs conform to the Federal Cost Principles and are allowable according to the program guidelines prior to approval of any expenditure with Federal funds.</p> <p>c) IDEA-B and ESEA: The Business Office will monitor compliance with Maintenance of Effort (MOE) for NCLB (ESEA) and IDEA-B on a regular basis, but at least semi-annually.</p> <p>d) IDEA-B and ESEA: The Business Office will monitor compliance with the Federal requirement to provide equitable services to parentally-placed private school children with disabilities for the IDEA-B and ESEA programs. The Director of Special Programs will compile the data for reporting to TEA the number of parentally-placed private school students evaluated, found eligible and served. The Business Office will track the activities conducted for the provision of equitable services.</p> <p>e) IDEA-B: The Special Education Director or designee will perform the Excess Cost calculation for IDEA-B annually.</p> <p>f) IDEA-B: If the LEA reserves IDEA-B funds for Coordinated Early Intervening Services (CEIS), the Business Office will ensure expenditures are tracked using a local option code. The Business Office will be responsible for tracking activities and students served. The Business Office will be responsible for submitting to TEA the required reporting of the number of students served and students who subsequently receive special education and/or related services.</p> <p>g) ESEA: The Business Office will annually perform the Comparability calculation for ESEA Title I funding.</p>
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## Locally Developed Financial Policies and Procedures

		<p>h) ESEA: Applicable only to LEAs in a Multiple Attendance Area and required to allocate funds to campuses based on the basis of the total number of low-income students in each attendance area: The Business Office is responsible for the ranking of campuses funded with Title I, Part A grant funds and the per-pupil amount allocated for each campus.</p> <p>i) ESEA: Applicable only if the LEA reserved Title I, Part A grant funds for serving homeless students who attend non-Title I schools: The Business Office is responsible for maintaining documents in support of funds reserved under ESEA, Section 1113(c)(3) (Services to Homeless Students Attending Campuses Not Served by Title I, Part A), including a chart of accounts that identifies the funds appropriated and expended under this provision in the detailed general ledger.</p> <p>j) ESEA: Applicable only if the LEA was required to set aside funds for school improvement: The Business Office is responsible for maintaining documents in support of funds reserved under ESEA, Section 1116 (School Improvement), including a chart of accounts that identifies the funds appropriated and expended under this provision in the detailed general ledger.</p> <p>k) ESEA: Applicable only if LEA was required to reserve funds for district-wide parental involvement activities under the Title I, Part A program: The Business Office is responsible for maintaining documents in support of funds reserved under ESEA, Section 1118 (District-Wide Parental Involvement Activities), including:</p> <ul style="list-style-type: none"> <li>i. A chart of accounts that identifies the funds appropriated and expended under this provision in the detailed general ledger.</li> <li>ii. Written policy developed jointly with, agreed to by, and distributed to, parents of participating children as required by law.</li> </ul> <p>l) ESEA: Applicable only if LEA was required to set aside funds for professional development for highly qualified activities: The Business Office is responsible for maintaining documents in support of funds reserved under ESEA, Section 1119 (Professional Development), including a chart of accounts that identifies funds appropriated and expended under this provision in the detailed general ledger.</p> <p>m) ESEA: Applicable only if LEA was required to set aside funds for Private Nonprofit (PNP) under Title I, Part A: The Director of Special Programs is responsible for maintaining documents in support of funds used under ESEA, Section 1120 (Private Nonprofit School Participation), including:</p>
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## Locally Developed Financial Policies and Procedures

		<p>i. Work-papers to support the calculation of amounts appropriated for equitable services provided to private nonprofit school children.</p> <p>ii. A chart of accounts that identifies funds appropriated and expended for equitable services for private nonprofit school participation in the detailed general ledger.</p> <p>iii. If services were provided under an arrangement with a third-party provider, a written contract that describes the list of services provided and documentation supporting the retention of ownership of materials, equipment, and property purchased with grant funds.</p> <p>Schoolwide Program under Title I of the Elementary and Secondary Education Act (ESEA):</p> <p>The Lubbock-Cooper ISD does not consolidate funding sources in a schoolwide program.</p>
Budget		
Budget	Budget Proposal and Adoption of LEA's Annual Budget	<p>The Lubbock-Cooper ISD's superintendent will, by the deadline set by the State Board of Education, prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the LEA for the following fiscal year. The budget will be prepared according to generally accepted accounting principles rules adopted by the State Board of Education, and adopted policies of the Board of Trustees. TEC 44.002</p> <p>The business office will, on behalf of the superintendent, ensure that all budget records are kept and that copies of all budgets, all forms, and all other reports are filed on behalf of the LEA at the proper times and in the proper offices as required by TEC 44.003.</p> <p>When the budget has been prepared, the president of the Board of Trustees will call a meeting for the purpose of adopting the budget for the succeeding fiscal year and will provide for the publication of notice for the budget and proposed tax rate meeting according to the requirements outlined in TEC 44.004. Concurrently with the publication of notice of the budget, the LEA will post a summary of the proposed budget according to the requirements of TEC 44.0041. The business office is responsible for this posting.</p> <p>In compliance with TEC 44.004, the Board of Trustees, at the meeting called for that purpose, will adopt a budget to cover all expenditures for the LEA for the next succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins.</p>

## Locally Developed Financial Policies and Procedures

		<p>In compliance with TEC 44.005, the budget will be filed with Texas Education Agency according to the rules established by the State Board of Education. The business office is responsible for ensuring the budget is filed by the deadline established by the State Board of Education.</p> <p>In compliance with TEC 39.084, upon approval of the budget by the Board of Trustees, the LEA will post a copy of the adopted budget on the LEA's Internet website and will maintain the adopted budget on the website until the third anniversary of the date the budget was adopted. The business office is responsible for posting the adopted budget on the Internet website for the Lubbock-Cooper ISD.</p> <p>The LEA's public funds may not be spent in any manner other than as provided for in the budget adopted by the Board of Trustees, unless the Board amends the budget or adopts a supplementary emergency budget to cover unnecessary unforeseen expenses. TEC 44.006</p> <p>The business office will ensure the budget is prepared in accordance with GAAP (generally accepted accounting principles) and state guidelines. The business office will develop a budget calendar of critical dates for budget development, submission, and review, including the person or department responsible for each activity listed in the calendar.</p> <p>According to the TEA 2010 Financial Accountability System Resource Guide (FASRG), Budgeting Module, inclusion of budgets for local, State, and Federal grant programs is not required for an LEA's officially adopted annual budget; however, budget information for grant programs may be included as a supplement to the official budget. If the LEA has a policy that requires the approval of grant budgets by the school board, the level of detail at which they are approved is left to the discretion of the local school board. However, the authority to approve a budget or a budget amendment for a grant program lies with the granting agency and not with the school board.</p> <p>The Lubbock-Cooper ISD does not require that grant program budget information be included as a supplement to the LEA's officially adopted annual budget. The Lubbock-Cooper ISD does not require board approval for grant budgets or amendments.</p>
Budget	Budget Development for Federal and State Grants	<p>Local, State, and Federal grant program funds are received from a granting agency to fund special programs or projects and are distinguished from funds received from local, State, or Federal sources for ongoing district operations. Since grants are unique and require special treatment, specific program budgets should be prepared for each grant. The unique character of grant funds results from both the difference in authority over grant funds and their restriction to specific purposes.</p> <p>The grant budget should be based on how the grant funds can best aid in the implementation of the program plan.</p>



## Locally Developed Financial Policies and Procedures

		<p>The Lubbock-Cooper ISD will take into consideration the legal considerations that may affect how grant funds can be used.</p> <p>If the grant program has a “Supplement, Not Supplant” requirement which prevents grant funds from being used to replace existing resource allocations, the entire funding picture for the program must be examined to ensure that grant funds are not being used to supplant state, local, or other Federal funds, as applicable. The business office is responsible for ensuring the “Supplement, Not Supplant” requirements are not violated.</p> <p>If program requirements stipulate a category or element that must be tracked but is not identifiable from TEA’s mandatory account code structure, the LEA will designate a local code to track such an expenditure. For example, a local option code will be used to track IDEA-B proportionate share funds and expenditures for the provision of equitable services for parentally-placed private school students with disabilities. A local option code will be used to track IDEA-B funds and expenditures used for Coordinated Early Intervening Services (CEIS), if applicable.</p> <p>The following sources are used to develop budgets for Federal grants:</p> <ul style="list-style-type: none"><li>a) Historical data based on previous grant year actual budget;</li><li>b) Campus Improvement Plan (CIP);</li><li>c) Needs Assessments;</li><li>d) District Improvement Plan (DIP);</li><li>e) Staffing Needs;</li><li>f) Grant Requirements;</li><li>g) Carryover (Roll-Forward) Funds, if applicable.</li></ul> <p>Responsibilities for grants submitted via TEA’s eGrants applications:</p> <ul style="list-style-type: none"><li>a) Budgeting projections are performed by the department head for which the grant is intended.</li></ul>
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## Locally Developed Financial Policies and Procedures

		<p>b) Data is compiled on the LEA's Federal Grant spreadsheet to ensure budgeted amounts match allocations by the Grant Accountant.</p> <p>c) Data entry into the eGrants application is performed by the Chief Financial Officer.</p> <p>d) The certification and submittal of the completed eGrants application is performed by Chief Financial Officer.</p> <p>e) The Chief Financial Officer ensures that the LEA meets TEA's deadlines for submittal of grant applications and amendments.</p> <p>f) The Grant accountant ensures obligations or expenditures are not incurred prior to the approval or effective date, based on the period of obligation established in 34 CFR 76.707 of the Education Department General Administrative Regulations and based on the effective date of the Notice of Grant Award (NOGA).</p> <p>g) When the NOGA is received, the Grant Accountant will compare the approved NOGA with the grant application to identify any budget revisions the granting agency may have required before issuing the approval.</p> <p>h) Expenditure monitoring is performed by the Grant Accountant throughout the grant period as a control measure.</p> <p>i) Expenditure Reporting (ER) into the TEA system is performed by the Accounting Department.</p> <p>j) The Chief Financial Officer ensures that the LEA meets TEA's Final Expenditure Reporting deadlines.</p>
Budget	Budget Amendments for LEA's Annual Budget	<p>As described in the TEA 2010 Financial Accountability System Resource Guide (FASRG), Budgeting Module, budget amendments are mandated by the State for budgeted funds reallocated from one function level to another and from one State and/or Federal project to another. These budget changes are usually the result of unexpected levels of expenditures in certain categories and must be amended in the budget for legal compliance. The official budget of the LEA must be amended before exceeding a financial expenditure category, i.e., instruction, administration, etc., in the total district budget. Other budget amendments are determined by the school board.</p> <p>All necessary budget amendments must be formally adopted by the school board and recorded in the board minutes. Adequate planning is required since the Board meets once per month. All budget amendments are required to be adopted by the last day of the fiscal year.</p> <p>Based upon the level of detail at which the budget is adopted, budget revisions may or may not be required for</p>

## Locally Developed Financial Policies and Procedures

		<p>reallocations within functional levels or programs. Amendments for budgeted funds reallocated within functions do not require board approval since the changes are within the function and will not decrease or increase the adopted budget. Budget transfers within function areas may be initiated by a campus principal or department head as the need arises.</p> <p>To provide an adequate audit trail for budget amendments, the amendments will include:</p> <ul style="list-style-type: none"> <li>a) The original budget amount by fund and function;</li> <li>b) The amount of the amendment by fund and function; and</li> <li>c) The amended budget amount by fund and function.</li> </ul> <p>Major program or budget changes, regardless of whether board approved or non-board approved, are reviewed by Chief Financial Officer to ensure the LEA's legal compliance with state expenditure mandates.</p> <p>The Chief Financial Officer / Director of Finance will approve and record budget transfers on a timely basis.</p> <p>A budget transfer/amendment form is available through the Business Office.</p> <p>Budget amendments will not be accepted after June 30 for budgets ending in June. Budget amendments pertaining to the purchase of equipment with Federal funds will not be accepted after May 1 to ensure expenditures benefit the grant period. Budget managers are to reasonably project needs for the rest of the school year when transferring money, so as to minimize the number of requests.</p>
Budget	Budget Amendments for Federal and State Grants	<p>For Federal or State Grants Budget Amendments:</p> <p>As described in the TEA 2010 Financial Accountability System Resource Guide (FASRG), Budgeting Module, budget amendments should be requested before expenditures that exceed acceptable limits are incurred to ensure that the grant remains in compliance with the granting agency's guidelines. In addition, expenditures requiring a budget amendment generally are not allowable if the obligation is incurred before the approval of the amendment.</p> <p>All approved amendments are recorded in the accounting records either by memorandum entry or by journal entry, performed by the business office. The accounting records should provide a complete record of the approved grant budget and all amendments, as well as transactions that do not require an official amendment submission to TEA.</p>

## Locally Developed Financial Policies and Procedures

		<p>The Lubbock-Cooper ISD follows the TEA guidelines for deadlines to submit Federal and State grant amendments. The Director of Grants - Director of Special Programs monitors the deadlines for each grant to ensure amendments are submitted in a timely manner.</p> <p>In addition to the budget amendment procedures described in this manual, the following requirements pertain to budget amendments for grants:</p> <p>a) LEA personnel will refer to TEA's "When to Amend the Application" chart for guidance on when to amend a grant application, dependent on type of grant, based on scenarios described in the chart.</p> <p>For example:</p> <p>A. For a Federally-funded formula grant, an amendment is NOT required to:</p> <p>i. Increase or decrease the amount of funds currently approved in a class/object code on the Program Budget Summary by 25% or less of the total budgeted amount, as long as a new line item is not being added. (Exception: CEIS (Coordinated Early Intervening Services) in the Special Education IDEA-B application always requires an amendment.)</p> <p>ii. Increase or decrease the amount of funds budgeted for a line item on any supporting budget schedule (i.e., within a class/object code) as long as the description of the line item does not change and as long as the current amount approved in that class/object code is not changed by more than 25% of the total budgeted amount. (Exception: CEIS (Coordinated Early Intervening Services) in the Special Education IDEA-B application always requires an amendment.)</p> <p>iii. Increase or decrease the number of positions previously approved by 20% or less, as long as a new position type is not being added.</p> <p>iv. Increase the quantity of computer hardware/equipment (not capitalized) previously approved, as long as the description of the line item does not change, as long as a new line item is not being added, and as long as the current amount approved in that class/object code is not changed by more than 25% of the total budgeted amount.</p> <p>v. Increase the quantity of capital outlay items for articles costing less than \$5,000, as long as the description of the</p>
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## Locally Developed Financial Policies and Procedures

	<p>line item does not change, as long as a new line item is not being added, and as long as the current amount approved in that class/object code is not changed by more than 25% of the total budgeted amount.</p> <p>B. For a Federally-funded formula grant, an amendment IS required to:</p> <ul style="list-style-type: none"><li>i. Add a class/object code not previously budgeted.</li><li>ii. Increase or decrease the amount of funds currently approved in a class/object code on the Program Budget Summary by more than 25% of the total budgeted amount.</li><li>iii. Add a new line item on any of the supporting budget schedules.</li><li>iv. Increase or decrease the amount of funds budgeted for a line item on any supporting budget schedule (i.e., within a class/object code) if the current amount approved in that class/object code is changed by more than 25% of the total budgeted amount.</li><li>v. Add a new type of position (new line item) not initially approved.</li><li>vi. Increase or decrease the number of positions previously approved by more than 20%.</li><li>vii. Add a new item of computer hardware/equipment (not capitalized).</li><li>viii. Add a new item or increase the quantity of capital outlay items approved for articles costing \$5,000 or more.</li><li>ix. Add a new item of capital outlay for articles costing less than \$5,000.</li><li>x. Reduce funds allotted for training costs, where such costs are direct payments or reimbursements to trainees, primarily travel and lodging for trainees, workshop or conference registration fees, tuition, books, and related fees. (Requirement for amendment is waived for programs covered under Ed-Flex.)</li><li>xi. Request additional funding, as applicable to the grant.</li></ul>
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## Locally Developed Financial Policies and Procedures

		<p>xii. Revise the scope (i.e., extent or range) or objectives of the grant (regardless of whether there is an associated budget revision requiring prior approval).</p> <p>b) The LEA's Budget Amendment form is initiated by Chief Financial Officer.</p> <p>c) Justification for a budget amendment must include the requested dollar amount, description of the cost item, and reason for the amendment.</p> <p>d) The Chief Financial Officer confirms that the funds are available, the proposed expenditures are allowable use of funds, and the reason for the amendment qualifies under grant requirements and TEA guidelines.</p> <p>e) If approved, the data is entered into the applicable eGrants application by Chief Financial Officer.</p> <p>f) The eGrants application amendment is certified and submitted by Chief Financial Officer.</p> <p>g) Upon receipt of the NOGA (Notice of Grant Award), the Chief Financial Officer records the approved amendments in the accounting records, either by memorandum entry or by journal entry.</p> <p>h) The Chief Financial Officer ensures that TEA amendment deadlines for the various grants are met.</p> <p>i) Budget revisions that do not require submittal of an amendment to TEA are recorded in the LEA's accounting records to provide a complete record.</p>
Budget	Budget and Expenditure Monitoring	<p>The Accounting Department will monitor actual expenditures to budget projections on a monthly basis.</p> <p>The Director of Finance is responsible for performing cost reconciliation on a quarterly basis for Federally funded positions of employees working on multiple cost objectives, according to the Time Distribution reporting requirement of OMB Circular A-87. Adjustments will be performed annually if the difference between actual and budgeted is less than ten percent. Adjustments will be performed quarterly if the difference between actual and budgeted is ten percent or greater.</p> <p>The Accounting Department will monitor cash flows statements, fund balances, and perform bank reconciliations on a monthly basis.</p> <p>The Accounting Department will monitor expenditures, and obligated and encumbered balances of Federal funds, on a monthly basis to ensure purchases benefit the beneficiaries during the grant program and to</p>

## Locally Developed Financial Policies and Procedures

		<p>guard against high carryover amounts.</p> <p>The following special allotments from the Foundation School program (FSP) are monitored monthly by the Chief Financial Officer to ensure indirect costs do not exceed the maximum amounts established in Texas Administrative Code (TAC) 105.11: Gifted and Talented allotment, Career and Technology allotment, Special Education allotment, Bilingual Education allotment, and Compensatory Education allotment.</p>
Budget	General Ledger and Payroll Journals	<p>The Lubbock-Cooper ISD's detailed general ledger includes, at a minimum, the following information for each recorded transaction:</p> <ul style="list-style-type: none"> <li>a) A reference number (such as a check number, purchase order number, or journal voucher number)</li> <li>b) Transaction Date</li> <li>c) The vendor's name</li> <li>d) A brief description of the transaction</li> <li>e) The general ledger account code</li> <li>f) The amount encumbered or obligated</li> <li>g) The amount paid and/or encumbered</li> </ul> <p>Additionally, for each account code used to account for Federal and State grant expenditures, the detailed general ledger will include budgeted expenditures, the encumbrances, and the actual expenditures. A chart of accounts for funds reserved for various grant requirements is included in the detailed general ledger.</p> <p>The Lubbock-Cooper ISD's payroll journal includes, at a minimum, the following information:</p> <ul style="list-style-type: none"> <li>a) Employee's first and last name</li> <li>b) Employee identification number</li> </ul>

## Locally Developed Financial Policies and Procedures

		<p>c) Gross salary and other income</p> <p>d) Deductions</p> <p>e) Net earnings</p> <p>f) For employees paid with Federal or State grant funds: The percentage paid out of the grant fund(s) and other funding sources</p> <p>For each pay period, the payroll journal will also include the check date, check number, and fund code to which the payroll costs were charged.</p>
Business Office Mission Statement	Business Office Mission Statement	
Business Office Staff	Business Office Staff	<p>Business Office staff consists of:</p> <p>Betsy Taylor, Chief Financial Officer 806-863-7100 ext. 1101 bets@lcsid.net</p> <p>Ann Ferris, Director of Finance 806-863-7100 ext. 1105 aferris@lcsid.net</p> <p>Sherry Cooper, Finance Supervisor 806-863-7100 ext. 1103 sherryc@lcsid.net</p> <p>Shelly Hutchison, Payroll Supervisor 806-863-7100 ext. 1308 shutchison@lcsid.net</p> <p>Delsey Vance, Employee Benefits Specialist 806-863-7100 ext. 1102</p>



## Locally Developed Financial Policies and Procedures

		<p>delsey@lcisd.net</p> <p>Mark Sandoval, Purchasing Supervisor 806-863-7100 ext. 1305 msandoval@lcisd.net</p> <p>Terry Stokes, Print Shop Manager 806-863-7100 ext. 1263 tstokes@lcisd.net</p>
Cash/Check Handling and Petty Cash		
Cash/Check Handling and Petty Cash	Cash/Check Handling	<p>All cash and checks will be presented to the campus secretary on a daily basis. No post-dated checks will be accepted. Funds must not be kept in classrooms, personal wallets or purses, or at home. No funds are to be deposited in personal bank accounts with the intent to reimburse. No cash purchases may be made from these funds - every dollar collected must be receipted and deposited to the campus secretary.</p> <p>The campus secretary will receipt and deposit all monies on a daily basis to Central Office or in the bank or secure overnight in a locked campus safe if the deposit cannot be made the same day. Personal employee checks may not be cashed from monies collected at the campus or LEA level to ensure an adequate audit trail of all funds collected by the LEA.</p> <p>Pre-numbered tickets for athletic and non-athletic events are mandatory to ensure proper reconciliation of sales and cash receipts to daily bank deposits of cash. Cash received from miscellaneous sources must never be commingled with the Petty Cash Fund.</p> <p>The following procedures are performed for cash receipting:</p> <p>a) The cash is counted and verified while in the presence of the person presenting the cash.</p> <p>b) The campus secretary prepares and signs a pre-numbered Official Cash Receipt for all cash and/or checks received, with the following information included:</p> <p>i. A description of the purpose of the cash receipt;</p>

## Locally Developed Financial Policies and Procedures

		<p>ii. The identification of the source of the cash/check;</p> <p>iii. The amount of the cash/check;</p> <p>iv. The appropriate account code;</p> <p>v. Signature of person presenting the cash/check;</p> <p>vi. Signature of person receiving the cash/check.</p> <p>c) The original Official Cash Receipt is given to the person presenting the cash and/or check, while the campus secretary maintains a copy.</p> <p>d) Any time an Official Cash Receipt must be voided due to clerical error, the word "Void" is clearly written on the receipt and the receipt is maintained in the Official Cash Receipt book.</p> <p>e) The campus secretary prepares an Account Deposit or Cash Transfer Form daily and forwards to Central Office.</p> <p>f) The Central Office personnel will prepare the Bank Account Deposit Slip or Cash Transfer Form will show the total cash to be deposited or transferred and will include the number sequence of the Official Cash Receipts supporting the deposit or transfer.</p> <p>g) Central Office will reconcile the amount deposited to the record of pre-numbered tickets that were sold and the amount of cash recorded in cash receipt forms or records, when applicable.</p> <p>h) Accounting Office will forward a photocopy of the supporting Official Cash Receipts to the campus.</p>
Cash/Check Handling and Petty Cash	Petty Cash	<p>Petty Cash Accounts are established to facilitate immediate small cash payments. The funds issued for petty cash are to be used to purchase items that are needed quickly and do not total over \$100. Petty Cash funds should be utilized only in an emergency and not used in place of a purchase order. Open purchase orders can be used for routine small expenses.</p> <p>The school principal is responsible for maintaining and protecting the Petty Cash Account.</p> <p>A. Setting up Petty Cash Accounts:</p>

## Locally Developed Financial Policies and Procedures

	<ol style="list-style-type: none"><li>1) All new Petty Cash Accounts must be approved by central administration.</li><li>2) If approved, a Petty Cash Custodian will be assigned to the Petty Cash Account. The Petty Cash Custodian will be responsible for maintaining the Petty Cash Account.</li><li>3) The original balance of the Petty Cash Account is verified by the Petty Cash Custodian and noted on the Petty Cash Ledger.</li><li>4) The Petty Cash Account must never maintain balances of more than \$500.</li></ol> <p>B. Petty Cash Controls:</p> <ol style="list-style-type: none"><li>1) The Petty Cash funds are maintained in a secure location, such as a locked filing cabinet or safe.</li><li>2) Petty Cash funds are operated under an imprest system where a signed receipt is required for each payment out of the fund and a ledger or running total of the remaining cash in the fund is maintained to ensure that, at all times, the total of remaining cash and receipts for payments made equal the original balance of the Petty Cash Account.</li><li>3) The Petty Cash Receipts are pre-numbered.</li><li>4) Cash received from miscellaneous sources must never be commingled with the funds in the Petty Cash Account.</li><li>5) Personal checks or other checks CANNOT be cashed from the Petty Cash Account.</li><li>6) Petty Cash funds are prohibited from being used as a source for loans to employees or other persons.</li><li>7) The Petty Cash funds are counted, reconciled and replenished every week as needed to replenish the account.</li><li>8) The Accounting Department is notified immediately if there is a change in the Petty Cash Custodian.</li></ol> <p>C. Petty Cash Operating Procedures:</p>
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## Locally Developed Financial Policies and Procedures

	<ol style="list-style-type: none"><li>1) Petty cash expenditures must be authorized by the Petty Cash Custodian BEFORE an expenditure can be made.</li><li>2) No advances are made from the Petty Cash Account; expenditures will be reimbursed.</li><li>3) Sales tax cannot be reimbursed.</li><li>4) Each expenditure from the Petty Cash Account cannot exceed \$100.</li><li>5) Reimbursement payments can only be approved for an authorized school activity and must be supported by appropriate documentation.</li><li>6) For an approved payment from the Petty Cash Account, the school employee requesting reimbursement completes a Petty Cash Receipt, documenting the name of the payee, purpose of the payment, the amount of the payment, and the appropriate account code.</li><li>7) A sales ticket or other supporting documentation is attached to the Petty Cash Receipt.</li><li>8) The Petty Cash Receipt is signed and dated by the cashier and completed before any cash is given out.</li><li>9) The cashier records the Petty Cash Receipt in the Petty Cash Ledger.</li><li>10) Periodically, but at least monthly, the Petty Cash Account is reconciled by the Petty Cash Custodian:<ol style="list-style-type: none"><li>i. The total of the remaining cash in the Petty Cash Account must agree at all times with the Petty Cash Ledger.</li><li>ii. The total of the remaining cash and the Petty Cash Receipts must agree with the original balance of the Petty Cash Account as noted in the Petty Cash Ledger.</li></ol></li></ol> <p>D. Petty Cash Replenishment Procedures:</p> <ol style="list-style-type: none"><li>1) When the remaining cash balance of the Petty Cash Account reaches \$100.00, the fund is replenished.</li></ol>
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## Locally Developed Financial Policies and Procedures

		<p>2) The Petty Cash Custodian completes a Request for Replenishment, summarizing the Petty Cash Receipts.</p> <p>3) The Request for Replenishment and Petty Cash Receipts are forwarded to the Accounts Payable Department. The Petty Cash Custodian maintains a copy of the Request for Replenishment.</p> <p>4) The Business Office verifies the accuracy of the requested amount and ensures that reimbursements are not made for sales taxes, unallowable expenditures, or expenses that have not been properly documented with receipts, vouchers, or signatures.</p> <p>5) The Petty Cash Custodian verifies the total cash replenishment received and agrees the amount to the copy of the completed Request for Replenishment.</p> <p>6) The Petty Cash Custodian records the receipt of cash in the Petty Cash Record and reconciles the account.</p> <p>E. Closing out Petty Cash:</p> <p>1) In the event that petty cash is no longer needed, the Accounting Department is notified to close out the Petty Cash Account.</p> <p>2) The Business Office will reconcile the Petty Cash Account and close out to the proper account.</p>
Check Processing (LEA)	Check Processing (LEA)	<p>State law requires that LEAs pay all invoices within thirty (30) calendar days to avoid penalty and interest charges. The accounts payable supervisor ensures invoices are paid within thirty (30) days.</p> <p>The Lubbock-Cooper ISD's checks are printed on Thursday of each week. The Business Office will determine the date that vendors will be paid; employees should not make prior commitments to vendors about check disbursements.</p> <p>All payments must be pre-authorized by an approved purchase order. No checks will be issued without an approved purchase order on file prior to travel/purchase.</p>
Conflict of Interest	Conflict of Interest	<p>Lubbock-Cooper ISD employees shall not accept or solicit any gift, favor, service or other benefit that could reasonably be construed to influence the employee's discharge of assigned duties and responsibilities.</p> <p>Employees shall disclose to his or her immediate supervisor a personal financial interest, a business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the proper discharge</p>

## Locally Developed Financial Policies and Procedures

		<p>of assigned duties and responsibilities or that creates a potential conflict of interest with the best interest of the LEA. Refer to Board Policy DBD (Local).</p> <p>Employees shall not recommend, endorse, or require students to purchase any product, material or service in which the employee has a financial interest or that is sold by a company that employs or retains the LEA employee during non-school hours. Employees shall not use their position with the LEA to attempt to sell products or services.</p> <p>Refer to section "Procurement Standards for Federally-Funded Expenditures" for Conflict of Interest procedures relative to Federal funds.</p>
<p>Consultants or Contracted Services</p>	<p>Consultants or Contracted Services</p>	<p>Contracted services include services such as repairs, maintenance, technical support, and related services. Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc.</p> <p>Only the Superintendent or designee is authorized to sign contracts on behalf of the Lubbock-Cooper ISD. Contracts that exceed \$50,000 shall be approved by the Superintendent and the School Board.</p> <p>Procedures for submitting a Consultant Service Contract:</p> <p>A. Submit the Consultant Service Contract to the Chief Financial Officer for review.</p> <p>B. Obtain the following documents from the consultant and submit with the purchase order to the Business Office:</p> <ul style="list-style-type: none"> <li>a) A completed W-9 Form;</li> <li>b) A Felony Conviction Form;</li> <li>c) A Criminal Check Authorization and Fingerprinting Form, if the consultant will work directly with students;</li> <li>d) A Conflict of Interest Questionnaire;</li> <li>e) Documentation of insurance, such as general liability, workers compensation, and auto liability, if applicable.</li> </ul> <p>C. Follow the procedures for Suspension and Debarment Verification for transactions supported with Federal funds outlined in this manual, as applicable.</p>

## Locally Developed Financial Policies and Procedures

		<p>The Chief Financial Officer ensure that contractors, consultants, service providers, and vendors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.</p> <p>Prior to disbursement of funds to a contractor, consultant, service provider, or vendor, documentation must be provided to the LEA to support the goods or services rendered.</p> <p>Documentation includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>a) Description of the goods or services rendered;</li> <li>b) Dates;</li> <li>c) Rate;</li> <li>d) Total Hours, if applicable;</li> <li>e) Number of students served or names of students served, if applicable.</li> </ul> <p>When procuring contracted services with Federal funds, the LEA will ensure that every purchase order or contract includes language to ensure services align with allowable use of grant funds, if applicable.</p> <p>Refer to sections “Procurement Standards for Federally-Funded Expenditures” and “Suspension and Debarment Verification for Transactions Supported with Federal Funds” for procedures relative to Federal funds.</p>
Contracts and Service Agreements	Contracts and Service Agreements	<p>All contracts and service agreements, etc. must be signed by the Superintendent or designee. Only the Superintendent or designee is authorized to sign a contract or agreement on behalf of the LEA.</p> <p>The Superintendent has designated the Chief Financial Officer as having signature authority for the LEA. An employee who signs a contract or agreement without proper authorization will be personally liable for the terms of the contract or agreement and the act may be grounds for termination of employment.</p>
Credit Cards/Corporate Accounts	Credit Cards/Corporate Accounts	<p>The Lubbock-Cooper ISD utilizes credit cards for purchasing food, supplies, and travel. Purchasing through the use of corporate accounts and/or LEA credit cards is permissible when requested through the LEA’s established purchasing process. Lubbock-Cooper ISD employees are authorized to use credit cards and/or the corporate accounts in accordance with the purchasing process.</p>

## Locally Developed Financial Policies and Procedures

		<p>All credit/corporate account purchases must be pre-approved on a purchase order. Written justification for the business-related reason for using this form of payment is required. Approval for use of this form of payment is obtained from the campus administrator.</p> <p>For corporate account and/or credit card purchases using Federal funds, the purchase request must be approved through the Federal Programs Director and must include the required justification addendum. The Chief Financial Officer will grant final approval for the use of the LEA's corporate account and/or credit card by authorizing the purchase order.</p> <p>Credit cards will not be checked out without a purchase order. For approved corporate account purchases, the purchase order should reference the LEA's corporate account number and tax identification number. In most instances, the employee will take the approved purchase order to the store/vendor and will be allowed to purchase up to the amount of the purchase order. For approved credit card online purchases, the employee will obtain the LEA's credit card information from the campus administrator.</p> <p>All credit receipts must be submitted to the Business Office within five (5) business days of purchase to ensure prompt payment to the vendor. LEA credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis. Only original, itemized third-party receipts will be accepted. The Business Office personnel will match the receipt to the purchase order and will reconcile to the monthly statement from the credit card vendor.</p> <p>The Business Office is responsible for verifying and approval the purchases and amounts charged to the corporate account or line of credit.</p>
Donations and Gifts		
Donations and Gifts	Donations and Gifts to LEA	<p>Donations or gifts of money, equipment, or materials to individual schools or to the Lubbock-Cooper ISD by individuals or organizations shall become property of the LEA. The Donation Form shall be completed by the donor.</p> <p>All donations with a value equal to or greater than \$1,000 must be approved by the School Board. Donations of a lesser value may be approved by the Superintendent or designee. All donations of technology equipment must be approved by the Director of Technology, the Superintendent and the School Board when the total value exceeds \$1,000.</p>
Donations and Gifts	Donations and Gifts to	Lubbock-Cooper ISD employees may only accept gifts that are of nominal value given for the purpose of advertising, ceremonial occasions or official events. As used in this policy, nominal value is defined as \$50 or less.



## Locally Developed Financial Policies and Procedures

	Employee	Refer to section "Procurement Standards for Federally-Funded Expenditures" for procedures relative to Federal funds.
Expenditure Reporting for Federal Awards	Expenditure Reporting for Federal Awards	<p>The grant manager is responsible for gathering the applicable data and preparing the required expenditure reports for Federal awards. The Chief Financial Officer is responsible for reviewing and approving required Federal expenditure reports and for ensuring that these reports are submitted before the required deadline.</p> <p>The Chief Financial Officer will grant final approval for draw downs through the certification process on the TEA Grant Expenditure Reporting website. The grant manager or designee will review cumulative expenditures for Federal grants and request any necessary draw downs once per month. This review should occur after the processing of monthly payroll. The grant manager will ensure the draw down request will not exceed the threshold amount established by TEA.</p> <p>The grant manager or designee will generate a General Ledger Summary report in the applicable LEA's accounting software application, Skyward for each Federal grant. The actual expenditures will be totaled by object code. Any payroll liabilities that appear in the balance sheet accounts will be deducted from the 6100 object code total. This will prevent drawing down more cash than has actually been expended.</p> <p>The grant manager or designee will then complete the Federal Program Control Sheets used to track grant program year expenditures. Each grant is tracked on a separate Control Sheet. Every draw will be recorded on the appropriate Control Sheet. This will allow the grant manager or designee to determine the last time a draw was made. If cumulative expenditures have increased since the last draw, a new draw is required.</p> <p>The Chief Financial Officer that records Cash Receipts for the LEA will be informed of each draw and to which account code(s) to post the revenue.</p> <p>Audit trail ledgers will be reconciled by the Chief Financial Officer to confirm that expenditures only are requested.</p> <p>A final expenditure report must be submitted on the TEA Grant Expenditure Reporting website by the deadline established by TEA for each program. The grant manager is responsible for the submission of expenditure reports, including the final expenditure report, and revised final expenditure report, if applicable.</p>
Financial Management System		
Financial	Accounting	The Chief Financial Officer utilizes a year-end audit preparation checklist to ensure year-end balances are

## Locally Developed Financial Policies and Procedures

Management System	Controls	<p>reflected correctly.</p> <p>The Director of Finance utilizes a monthly reconciliation checklist that is reviewed by the Chief Financial Officer on a monthly basis.</p> <p>The Chief Financial Officer reviews financial statements for accuracy on a monthly basis.</p> <p>The Chief Financial Officer evaluates the internal accounting system and its report writing capabilities in order to conform internal reports to the formats required for year-end.</p> <p>The Director of Finance ensures the annual inventory of capital assets is reconciled with the subsidiary ledger or general ledger.</p> <p>The Chief Financial Officer ensures the Form SF-SAC Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations is filed by the deadline for each fiscal year.</p>
Financial Management System	Financial Management Standards for Federal Funds	<p>The financial management systems of LEAs that receive Federal education funds must meet the standards found in 34 CFR 80.20 of the Education Department General Administrative Regulations (EDGAR).</p> <p>A. Financial Reporting:</p> <p>a) Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the specific grant.</p> <p>b) The Director of Grants - Director of Special Programs is responsible for checking the Grant Award Notice (GAN) or NOGA (Notice of Grant Award), as well as statutory or regulatory rules of each Federal grant the LEA receives to identify the required reports.</p> <p>c) The Chief Financial Officer is responsible for ensuring the data submitted in required reports are valid, accurate, consistent, and reliable and that the deadlines for report submittals are met.</p> <p>B. Accounting Records:</p> <p>a) The LEA must maintain records which adequately identify the source and application of funds provided for financially-assisted activities.</p>

## Locally Developed Financial Policies and Procedures

		<p>b) The records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.</p> <p>c) The system must account for individual expenditures of Federal funds, with expenditure-level detail that will allow auditors or monitors the ability to determine whether an expenditure was legal and allowable under programmatic and grants management rules.</p> <p>d) The Director of Grants - Director of Special Programs is responsible for ensuring adequate records are maintained and easily located and retrievable.</p> <p>C. Internal Control:</p> <p>a) Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets.</p> <p>b) All such grant property must be adequately safeguarded and used solely for authorized purposes.</p> <p>c) The United States General Accounting Office (GAO) identifies five components of internal controls:</p> <p>i. Control Environment: A strong control environment allows management and employees to maintain a positive and supportive attitude toward internal controls and conscientious management, such as the codes of conduct for ethical and moral behavioral standards, commitment to competence, appropriate managerial attitudes toward financial, budgetary, and operational and programmatic operations, an organizational structure that clearly defines key areas of authority and responsibility and establishes appropriate lines of reporting, robust human resources policies and practices, and a good relationship with oversight agencies.</p> <p>ii. Risk Assessment: To establish clear and consistent entity objectives and to determine internal and external risks, such as changes in the operating environment, new personnel, new or enhanced information systems, rapid growth, new technology, and new programs or activities.</p> <p>iii. Control Activities: To help ensure that management's directives are carried out and that actions are taken to address risks, such as maintaining physical control over valuable assets, segregating key responsibilities among different people, maintaining appropriate</p>
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## Locally Developed Financial Policies and Procedures

		<p>documentation, implementing clear written policies in key areas, and restricting access to systems and records.</p> <p>d) The Chief Financial Officer is responsible for continually assessing and evaluating the LEA's internal control structure to assure it is well designed and operated and appropriately updated to meet changing conditions.</p> <p>D. Budget Control:</p> <p>a) Actual expenditures or outlays must be compared with budgeted amounts for each Federal grant.</p> <p>b) The Director of Grants - Director of Special Programs is responsible for routinely reconciling actual expenditures to budgeted amounts to ensure grant funds are not overspent, to prevent large carryover balances, and to ensure funds are spent in accordance with the budget and allowable activities.</p> <p>E. Allowable Cost:</p> <p>a) The Director of Grants - Director of Special Programs will ensure all applicable OMB (Office of Management and Budget) Circulars principles, program statutes and regulations, and the terms of grant and subgrant agreements are followed in determining the reasonableness, allowability, and allocability of costs with grant funds.</p> <p>F. Source Documentation:</p> <p>a) Accounting records must be supported by such source documentation as cancelled checks, paid bills, payroll, time and attendance records, contract and subgrant award documents, etc.</p> <p>b) The Director of Grants - Director of Special Programs is responsible for ensuring adequate records are maintained and easily located and retrievable.</p>
Fiscal Year	Fiscal Year	<p>The fiscal year for Lubbock-Cooper ISD begins on July 1st and ends on June 30th.</p> <p>All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds.</p> <p>All invoices for goods received before June 30th must be submitted to the Business Office by July 5th for processing and payment.</p>

## Locally Developed Financial Policies and Procedures

Fixed (Capital) Assets & Inventory Guidelines		
Fixed (Capital) Assets & Inventory Guidelines	Fixed (Capital) Assets	<p>Fixed (capital) assets are defined as equipment with a unit value of \$5,000 or more. These assets are tracked and recorded on the Lubbock-Cooper ISD's financial general ledger and reconciled to inventory on an annual basis by the Purchasing department. All missing items are investigated by the Purchasing department. Fixed (capital) assets that are stolen, obsolete, damaged beyond repair, etc. are reported to the Business Office for removal from the LEA's financial records.</p> <p>All fixed (capital) assets must be purchased through the use of an Object Code 66XX.</p>
Fixed (Capital) Assets & Inventory Guidelines	Inventory Items	<p>Inventory items are defined as equipment with a unit value of \$5,000 or more. Other items with a unit value under \$5,00 are also tracked and tagged, such as: TVs, VCRs, digital cameras, camcorders, PDAs, laptops, ipads, ipods, and other items that may have a personal use and be easily pilfered. Any small, technology item that is susceptible to being stolen or being used in an unauthorized manner must be inventoried, regardless of the threshold dollar amount.</p> <p>These assets are tracked and recorded on the LEA's inventory tracking system by the purchasing department. A physical inventory is performed annually by the purchasing department and the results are reconciled with inventory records. All missing inventory items are investigated by the purchasing department. Inventory items that are stolen, obsolete, damaged beyond repair, etc. are reported to the Chief Financial Officer for removal from the LEA's inventory tracking system. Inventory items are tracked for insurance purposes.</p> <p>Refer to "Inventory Management Requirements for Items Purchased with Federal Funds" section for additional inventory procedures.</p>
Fixed (Capital) Assets & Inventory Guidelines	Donations: Real Property	<p>Donation of fixed (capital) asset items to the Lubbock-Cooper ISD come in two forms: new items and used items. Capital assets arising from gifts or donations are recorded at their estimated fair market value at the time of receipt.</p> <p>New items donated to the school or purchased from Activity Funds will be added to the LEA's fixed (capital) asset records and must be accounted for by the school principal and properly tagged as Lubbock-Cooper ISD property. All fixed (capital) assets are considered LEA property, but will remain on the campus under the control of the principal and club sponsor.</p> <p>Whether new or used, each item that is donated to the LEA must have the approval of the campus principal or administrative department head receiving the item(s). A person in the department normally responsible for</p>

## Locally Developed Financial Policies and Procedures

		<p>purchases of this type of fixed (capital) asset (i.e., Technology, Maintenance, Custodial, etc.) must be contacted to see if the item meets the following criteria:</p> <ul style="list-style-type: none"> <li>a) The item is safe and acceptable for use by students and employees;</li> <li>b) The item meets the requirements of the instructional program, if applicable;</li> <li>c) There is a true, justifiable need for the item;</li> <li>d) The item is in good working order and is compatible with related equipment;</li> <li>e) The item falls within the guidelines of the LEA technology plan, if applicable;</li> <li>f) The item meets the LEA's criteria for a fixed (capital) asset as defined in this manual.</li> </ul> <p>If the item is new at the time of donation and meets all of the criteria listed above, then:</p> <ul style="list-style-type: none"> <li>a) A Donation Form must be completed and signed by the donor and the recipient. An invoice or receipt detailing the cost of the item(s) must accompany the form. This Donation Form, along with the invoice or receipt, is sent to the Finance Office to add the item to the LEA's fixed (capital) assets.</li> <li>b) The LEA will accept responsibility for maintaining and repairing the item.</li> <li>c) Installation of permanent equipment, such as playground equipment, shelving, etc., is coordinated with the Maintenance Department.</li> </ul> <p>If the item is used at the time of donation and meets all of the criteria listed above, then:</p> <ul style="list-style-type: none"> <li>a) These items will not be added to the LEA's fixed (capital) asset records.</li> <li>b) The LEA will not replace the items.</li> <li>c) The campus or department may still accept the donated items.</li> </ul>
Fixed	Stolen	1) A police report must be filed with the Lubbock-Cooper ISD Police Department on any stolen item costing \$500

## Locally Developed Financial Policies and Procedures

(Capital) Assets & Inventory Guidelines	Property	<p>or more or a fixed (capital) asset item before the Lubbock-Cooper ISD will replace it. Stolen items that cost less than \$500 will be the responsibility of the campus or department.</p> <p>2) A Lost or Stolen Equipment Form must be completed and sent to the Business Office within five (5) business days of the incident.</p> <p>3) Only the original amount OR the replacement cost for a similar item, whichever is less, will be provided by the LEA. Should the campus wish to “upgrade” the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the “upgrade.”</p>
Fixed (Capital) Assets & Inventory Guidelines	Disposition of Equipment and Supplies Purchased with Federal Funds	<p>Equipment:</p> <p>When equipment purchased wholly, or in part, with Federal program funds can no longer be used for the originally authorized purpose or for other activities currently or previously supported by the Federal government, disposition of the equipment will be as follows, as described in 34 CFR 80.32 of the Education Department General Administrative Regulations (EDGAR) and TEA’s disposition requirements:</p> <p>a) Unit cost less than \$5,000: Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of without special authorization from the TEA and no further obligation to the awarding agency. [Add local procedure here.]</p> <p>b) Unit cost \$5,000 or more: After receiving written authorization from TEA, items of equipment with a current per-unit fair market value of \$5,000 or more may be retained or sold.</p> <p>i. If the LEA elects to retain the equipment, it shall purchase the equipment for use in non-Federal programmatic activities and make an operating transfer to the appropriate Federal program fund and sub-object code(s) for revenues, expenditures, other revenues and/or other uses, as appropriate, in the amount of the fair market value of the equipment. Market value may be determined by an independent appraiser, e.g., a vendor for the equipment. The purchasing department is responsible for this process.</p> <p>ii. If the LEA elects to sell the equipment, the equipment may be sold according to the requirements of 34 CFR 80.32 and the LEA policies for disposing of surplus property. The purchasing department is responsible for this process.</p> <p>iii. In either case, the proceeds from the purchase/sale may be credited to the appropriate Federal program fund and sub-object codes for revenues, expenditures, other revenues and/or other uses, as appropriate, and be used</p>

## Locally Developed Financial Policies and Procedures

		<p>to expand the program(s) at the LEA. The purchasing department is responsible for this process.</p> <p>iv. If the LEA does not wish to use the proceeds in that program, the proceeds will be refunded to TEA. The purchasing department is responsible for this process.</p> <p>Approved equipment may be sold or traded only under one of the following conditions:</p> <ol style="list-style-type: none"> <li>1) By competitive bidding through the Purchasing Department.</li> <li>2) By negotiated bid for items valued under \$1,000 as approved by the Purchasing Department.</li> <li>3) By a public auction or a predetermined price set by the Inventory Committee.</li> </ol> <p>Every effort should be made to determine if a need for the equipment exists anywhere in the LEA before a sale or trade is allowed. The purchasing department is responsible for determining the appropriate method of disposition.</p> <p>Equipment considered as surplus and/or unfit for further economical usage (including scrap material) may be transferred to the Warehouse for temporary storage or for ultimate disposition. Before such transfer can occur, arrangements must be made with the Warehouse personnel regarding the availability of space and trucking facilities.</p> <p>Equipment cannot be sold by the school, used for the personal use of any employee, or disposed of in any other manner than described herein.</p> <p>Supplies:</p> <p>If the LEA has residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of a Federal grant award, and if the supplies are not needed for any other Federally sponsored programs or projects, the LEA will compensate the awarding agency for its share, according to 34 CFR 80.33 of the Education Department General Administrative Regulations (EDGAR).</p>
Fixed (Capital) Assets & Inventory Guidelines	Transfer of Equipment	<p>The Transfer of Equipment Form must be completed and signed with proper signatures by the originating campus for any fixed asset being transferred. The form is then sent to the receiving campus for the proper signature. The original form with both signatures is then sent to the Finance Office for proper recording of the changes.</p>



## Locally Developed Financial Policies and Procedures

<p>Fixed (Capital) Assets &amp; Inventory Guidelines</p>	<p>Inventory Management Requirements for Items Purchased with Federal Funds</p>	<p>LEAs that receive Federal education funds must meet the equipment management requirements found in 34 CFR 80.32 of the Education Department General Administrative Regulations (EDGAR).</p> <p>A. Property records must be maintained that include:</p> <ul style="list-style-type: none"> <li>a) A description of the property;</li> <li>b) A serial number or other identification number;</li> <li>c) The source of the property;</li> <li>d) Who holds title;</li> <li>e) The acquisition date;</li> <li>f) The cost of the property;</li> <li>g) The percentage of Federal participation in the cost of the property;</li> <li>h) The location, use, and condition of the property, and</li> <li>i) Any ultimate disposition data, including the date of disposition and sale price of the property, if applicable.</li> </ul> <p>B. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years, unless State or local procedures are more restrictive. Lubbock-Cooper ISD performs physical inventory of property purchased with Federal funds annually.</p> <p>C. The LEA uses a control system to ensure adequate safeguards are in place to prevent loss, damage, or theft of the property. Any loss, damage, or theft is investigated.</p> <ul style="list-style-type: none"> <li>a) The Lubbock-Cooper ISD [Insert local procedures as to how this objective is achieved, including performance of risk assessment so controls can be targeted to those areas where there is the greatest threat of loss and taking routine inventories and comparing the results to property records.]</li> </ul>
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## Locally Developed Financial Policies and Procedures

	<p>D. Adequate maintenance procedures are developed to keep the property in good condition.</p> <p>a) The Lubbock-Cooper ISD [inserts local procedures for how this objective is achieved.]</p> <p>E. If the LEA is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.</p> <p>a) [Insert local procedure for how this objective is achieved.]</p> <p>The Purchasing department is responsible for ensuring compliance with these equipment management requirements.</p> <p>Refer to the "Inventory" section for additional procedures concerning Inventory.</p> <p>Control of property, equipment and supplies placed in a private school:</p> <p>Property, equipment and supplies placed at a private school to fulfill the ESEA and IDEA-B requirements to provide equitable services to parentally-placed private school children remain the property of the Lubbock-Cooper ISD. The district will control and administer the funds used to provide equitable services and will hold title to and administer materials, equipment, and property purchased from Federal funds for the provision of equitable services.</p> <p>The district will ensure the property, equipment and supplies placed in the private school:</p> <p>a) Are used only for the purposes of the provision of equitable services,</p> <p>b) Are placed in the private school only for the period of time needed to provide equitable services,</p> <p>c) Are removed when no longer needed for the provision of equitable services,</p> <p>d) Are removed when needed to avoid unauthorized used,</p> <p>e) Are removable without remodeling the facility.</p>
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## Locally Developed Financial Policies and Procedures

		<p>Inventory tags with the name of the school district are utilized to ensure proper identification of the district's property being placed temporarily in the private school.</p> <p>The Purchasing department is responsible for ensuring the proper administration of property, equipment, and supplies placed in a private school for the provision of equitable services.</p>
Gift Cards and Debit Cards	Gift Cards and Debit Cards	The Lubbock-Cooper ISD does not authorize the use of gift cards or debit cards to disburse State or local funds. Gift cards or debit cards are not authorized for purchases with Federal grant funds.
Hotel Occupancy Tax Exemption Form	Hotel Occupancy Tax Exemption Form	<p>The Texas Hotel Occupancy Tax Exemption Certificate form must be used to claim exemption from the Texas state hotel tax for school-related travel to conferences, workshops, etc. The hotel occupancy tax exemption is valid only when traveling on official school business. The exemption does not apply to local hotel taxes.</p> <p>Copies of the Texas Hotel Occupancy Tax Exemption Certificate may be obtained from the Business Office or via the LEA intranet at <a href="http://www.lcisd.net/files/_cHDAX_/316339bdc004254f3745a49013852ec4/Hotel20Exemption20Certificate.pdf">http://www.lcisd.net/files/_cHDAX_/316339bdc004254f3745a49013852ec4/Hotel20Exemption20Certificate.pdf</a>.</p> <p>Texas state hotel taxes, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the Texas Hotel Occupancy Tax Exemption Certificate to the hotel. The traveler will be held responsible for such charges, if any.</p>
Invoices	Invoices	<p>Vendors are required to submit all invoices to the Business Office. If an invoice is received at the campus or department, the office will sign (if the goods/services were received) and attach the invoice to the applicable purchase order and forward to the Business Office.</p> <p>Texas law requires that all invoices be paid to vendors within thirty (30) calendar days of receipt of the goods/services. If the LEA fails to pay promptly, the vendor can assess penalty interest charges. All invoices must be submitted to the Business Office within five (5) business days of receipt to ensure prompt payment to the vendor. If a school employee neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.</p> <p>Invoices for goods must contain a clear description of the merchandise. Invoices for contracted services must include documentation containing dates, hours, students served, if applicable, and services provided, along with the total amount due for services rendered. A statement on the invoice "for services rendered" will not be accepted in lieu of a detailed description of the services performed. Invoices are signed by the appropriate administrator or designee.</p>
Job	Job	An integral component of an adequate financial management system is the development and maintenance of

## Locally Developed Financial Policies and Procedures

Descriptions	Descriptions	<p>records documenting the duties and responsibilities of personnel and the employee's acknowledgement of their understanding of their duties and responsibilities.</p> <p>Employee job descriptions are signed and dated by the employee as acknowledgement that the employee has full knowledge of their duties and responsibilities. Job descriptions are also signed and dated by the employee's immediate supervisor.</p> <p>Employee job descriptions must be current. Employee job descriptions are updated as new assignments are made. The Director of Human Resources will monitor job descriptions to ensure they are kept up-to-date and that the job descriptions accurately and completely describe the work performed by the specific position. Job descriptions for positions that are split-funded are reviewed quarterly, at a minimum, to ensure the job description remains current.</p> <p>Employee job descriptions for personnel paid from Federal funds must delineate all program or cost objectives under which the employee works. Job descriptions and duties must be specific to the particular grant program and clearly identify the functions and programs they benefit, including the fund source(s) from which the position is compensated. The Director of Human Resources will ensure the job description aligns the activities of the position to the program goals of the fund source and ties the source of funds to the activity.</p> <p>If a position benefits multiple cost objectives or programs, the job description will clearly define each program, function, and/or fund source and clearly identify and distinguish the duties and responsibilities for each respective program, function, and/or fund source.</p> <p>If a position benefits a single cost objective or program, the job description will clearly indicate the employee is assigned 100% to the program. If a position that benefits a single cost objective is funded through multiple sources, a sentence will be added to the job description stating that the position is supported by a single cost objective even though its funding is split among multiple sources.</p> <p>If a position has administrative duties, the job description will clearly delineate the administrative activities and identify the percentage of administrative activities compared to program activities.</p>
Monthly Expenses Allowances	Monthly Expenses Allowances	<p>Monthly expense allowances are reportable as income and will appear on the employee's W-2 form each year. Taxes will be withheld each payroll period in which allowances are distributed.</p>
Obligation of Federal Funds and	Obligation of Federal Funds and	<p>The grant manager and purchasing department will monitor purchase orders and expenditures to ensure the timing of obligation of Federal grant funds comply with Federal requirements, according to 34 CFR 76.707 of the Education Department General Administrative Regulations (EDGAR) and TEA program guidelines:</p>

## Locally Developed Financial Policies and Procedures

Effective Date for Use of Funds	Effective Date for Use of Funds	<p>Effective Date for Use of Funds (When the LEA may begin to obligate funds):</p> <p>a) Effective date for use of funds for formula grants is the program start date or the date the grant application is submitted to TEA in a substantially approvable form, whichever date is later.</p> <p>b) Cost items added to an amendment that were not previously approved are effective the date the amendment is submitted to TEA in a substantially approvable form, unless pre-award costs are approved.</p> <p>c) Effective date for use of funds for discretionary grants is the date the award is made to the LEA, which is the NOGA (Notice of Grant Award) date, unless pre-award costs are approved.</p> <p>According to 34 CFR Part 80.3, the term “obligation” means the amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.</p> <p>The obligation to expend grant funds (when the encumbrance is considered to be incurred) is based on the following types of expenditures:</p> <p>a) Acquisition of personal property (personal property is everything other than land): On the date on which the LEA makes a binding written commitment to acquire the property.</p> <p>b) Personal services by an employee of the LEA: When the services are performed.</p> <p>c) Personal services by a contractor who is not an employee of the LEA (this includes conference registration fees): On the date on which the LEA makes a binding written commitment to obtain the services.</p> <p>d) Public utility services: When the LEA receives the services.</p> <p>e) Travel: When the travel is taken.</p> <p>f) Rental of real or personal property: When the LEA uses the property.</p>
Open Records	Open Records	<p>All information collected, assembled or maintained by governmental bodies pursuant to law or ordinance or in connection with the transaction of official business is public information and available to the public during normal business hours of any governmental body, with certain exceptions.</p>

## Locally Developed Financial Policies and Procedures

		<p>Three exceptions clearly concern the purchasing operation found in the Texas Education Code Title 110A, 6252-17a, Section 3:</p> <ol style="list-style-type: none"> <li>1) Information, which if released, would give advantage to competitors or bidders;</li> <li>2) Information pertaining to the location of real or personal property for public purposes prior to public announcement of the project, and information pertaining to appraisals or purchase price of real or personal property for public purposes prior to the formal award of contracts therefore; and</li> <li>3) Trade secrets and commercial or financial information obtained from a person and privileged or confidential by statute or judicial decision.</li> </ol> <p>All Open Records requests are forwarded to the Communications Specialist for action.</p>
Position Control	Position Control	<p>Lubbock-Cooper ISD utilizes internal accounting records for each employee position:</p> <ol style="list-style-type: none"> <li>a) Request to Post Position: Responsibility of Director of Human Resources</li> <li>b) Advertisement of Position: Responsibility of Director of Human Resources</li> <li>c) Personnel Recommendation: Responsibility of Principal or Department Heads</li> <li>d) Employee Job Description: Responsibility of Director of Human Resources</li> <li>e) Employee Data Sheet: Responsibility of Payroll Supervisor</li> <li>f) Payroll Authorization Personnel Action Form: Responsibility of Payroll Supervisor</li> <li>g) Annual Employee Salary Information Confirmation: Responsibility of Director of Human Resources</li> <li>h) Transfer Form to move from one position or department to another: Responsibility of Director of Human Resources</li> </ol> <p>The Director of Finance ensures all wage changes and annual salaries and deductions are accurately tracked and</p>

## Locally Developed Financial Policies and Procedures

		recorded. The Director of Finance ensures employee salaries are allocated to the proper general ledger accounts. The Payroll Supervisor ensures payroll taxes and deductions are properly calculated.
Program Evaluation	Program Evaluation	<p>The Chief Financial Officer and grant manager will monitor Federal grant-supported activities to assure compliance with applicable Federal requirements and to assure that performance goals are being achieved. Actual accomplishments will be compared to the objectives of the program.</p> <p>Activities for monitoring and evaluating program performance include, but are not limited to:</p> <ul style="list-style-type: none"> <li>a) Interviews with campus administrators;</li> <li>b) Collaboration with regional Education Service Center staff for training, technical assistance, and consultative services;</li> <li>c) Review of applicable data;</li> <li>d) Leadership team meetings on a regular basis to review program activities</li> </ul>
Program Income	Program Income	Program income is gross income generated by a Federal grant-supported activity, or earned as a result of the grant agreement during the grant period. If program income is earned by the LEA, the LEA will follow the Federal requirements outlined in 34 CFR 80.25 of the Education Department General Administrative Regulations (EDGAR).
Purchase Procedures		
Purchase Procedures	Procurement Standards for Federally-Funded Expenditures	<p>LEAs that receive Federal education funds must follow the procurement standards found in 34 CFR 80.36 of the Education Department General Administrative Regulations (EDGAR).</p> <p>The LEA's procurement procedures must reflect applicable State and local laws and regulations, provided the procurements conform to the applicable Federal laws and standards outlined in Section 80.36 of EDGAR.</p> <p>A. The LEA ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders:</p> <ul style="list-style-type: none"> <li>a) The LEA obtains written contracts or purchase orders.</li> <li>b) Contracts for services include a description of the services to be performed, the date(s) the services will be performed, the location(s) of where the services will be performed, the number or type of beneficiaries to be</li> </ul>

## Locally Developed Financial Policies and Procedures

	<p>served, if applicable, and when payment(s) will be made, specifying verification before payment. The terms of the contract will include language that assures the activities performed by the contractor are allowable activities according to the Federal program, if applicable.</p> <p>c) Purchase orders for goods include a description of the goods to be delivered, the date(s) the goods will be delivered, the location(s) of where the goods will be delivered, and when payment(s) will be made, specifying verification before payment.</p> <p>d) Invoices match the contracts or purchase orders, including a description of services performed by the contractor or goods delivered by the vendor, the date(s) services were performed or goods delivered, the location(s) where the services were performed or goods were delivered, and if applicable, the number of beneficiaries served and identifying information of the beneficiaries who were served.</p> <p>e) The LEA verifies that the services were performed or the goods were received before issuing payment. The Purchasing department verifies that the contractor or vendor met all of its responsibilities under the contract or purchase order before approving payment. Invoices that merely state “for services rendered” will not be approved for payment. Invoices for services provided to students must indicate which student(s) was served and under which program.</p> <p>B. The LEA maintains a written code of standards of conduct governing the performance of their employees engaged in the award and administration of contracts, with a special emphasis on conflict of interest.</p> <p>a) No employee, officer, or agent of the Lubbock-Cooper ISD may participate in the selection, award, or administration of a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved.</p> <p>b) A conflict of interest arises when any of the following has a financial or other interest in the firm or contractor or vendor selected for the award:</p> <p>i. The employee, officer, or agent,</p> <p>ii. Any member of his or her immediate family.</p> <p>The Lubbock-Cooper ISD defines an immediate family member as The term “immediate family” is defined as:</p> <p>1. Spouse.</p>
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## Locally Developed Financial Policies and Procedures

		<p>2. Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands in loco parentis.</p> <p>3. Parent, stepparent, parent-in-law, or other individual who stands in loco parentis to the employee.</p> <p>4. Sibling, stepsibling, and sibling-in-law.</p> <p>5. Grandparent and grandchild.</p> <p>6. Any person residing in the employee's household at the time of illness or death.</p> <p>For purposes of the Family and Medical Leave Act (FMLA), the definitions of spouse, parent, son or daughter, and next of kin are found in DECA(LEGAL).</p> <p>iii. His or her partner, or</p> <p>iv. An organization which employs, or is about to employ, any of the above or has a financial or other interest in the firm or contractor or vendor selected for award.</p> <p>c) Employees, officers, or agents of the Lubbock-Cooper ISD are prohibited from soliciting or accepting gratuities, favors, or anything of a monetary value from contractors, potential contractors, or parties to subagreements, unless the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value. Employees may accept gifts that are of nominal value given for the purpose of advertising, ceremonial occasions or official events. As used in this policy, nominal value is defined as \$50 or less.</p> <p>d) Penalties, sanctions, or other disciplinary actions for violations of standards of conduct will be in accordance and to the extent permitted under state and local law.</p> <p>C. Proposed procurements are reviewed to avoid the purchase of unnecessary or duplicative items, to ensure that every expenditure of Federal funds is necessary, reasonable, and allocable.</p> <p>a) The purchasing department is responsible for reviewing proposed procurements to ensure purchases are necessary and non-duplicative.</p>
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## Locally Developed Financial Policies and Procedures

	<p>b) The purchasing department reviews proposed procurements to allow for consideration of more economical purchases, by possibly consolidating or breaking out procurements.</p> <p>c) The purchasing department performs an analysis of lease versus purchase, where appropriate, to determine the most economical approach.</p> <p>D. The LEA employs strategies to foster greater economy and efficiency through activities and processes, such as entering into State or local intergovernmental agreements for procurement or use of common goods and services, using Federal excess and surplus property in lieu of purchasing new equipment and property, whenever feasible, and using value-engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions.</p> <p>a) The purchasing department is responsible for consideration and implementation of these strategies.</p> <p>E. The LEA makes awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement.</p> <p>a) The LEA considers such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.</p> <p>b) The purchasing department is responsible for the review of proposed procurements to ensure the contractor meets the considerations of a responsible contractor.</p> <p>c) The purchasing department verifies the contractor's status on the Excluded Party List System (EPLS) to ensure the contractor has not been suspended or debarred from participating in contracts for goods or services supported with Federal funds. Refer to section "Suspension and Debarment Verification for Transactions Supported with Federal Funds" for procedures.</p> <p>F. The LEA will maintain records sufficient to detail the significant history of a procurement.</p> <p>Documentation will include, but not be limited to:</p> <p>a) The rationale for the method of procurement;</p>
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## Locally Developed Financial Policies and Procedures

		<p>b) Selection of the contract type;</p> <p>c) Contractor selection or rejection, including documentation of the EPLS search and why the particular vendor/contractor was selected and how the selected vendor/contractor provided the best value;</p> <p>d) The basis for the contract price;</p> <p>e) The purchasing department is responsible for ensuring that all documentation is complete and demonstrates the deliberation justification for the decision. The documentation will include, in addition to the elements listed above, the purchase order, invoice, contract, documentation of verification that the service was provided or the goods were received, payment information, and all other documentation that illustrates the entire life cycle of the Federal funds used for the expenditure.</p> <p>G. The LEA will not use time and material type contracts but will instead ensure contracts establish a firm fixed price or rate. Only under very limited circumstances after a determination that no other contract is suitable, the time and material type contract will be used but only if the contract includes a ceiling price that the contractor exceeds at its own risk.</p> <p>a) The purchasing department is responsible for ensuring contracts meet this standard.</p> <p>H. The LEA alone will be responsible for the settlement of all contractual and administrative issues arising out of procurement disputes, in accordance with good administrative practice and sound business judgment. The LEA will handle and resolve disputes by bidders and contractors relating to their procurements and will in all instances disclose information regarding the protest to the awarding agency.</p> <p>a) The purchasing department is responsible for the administration of actions related to procurement disputes.</p>
Purchase Procedures	Suspension and Debarment Verification for Transactions Supported with Federal Funds	<p>According to 34 CFR 80.35 and OMB Circular A-133 Compliance Supplement, LEAs are prohibited from making any award or permitting any award (subgrant or contract) at any tier to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension."</p> <p>The purchasing department is responsible for ensuring subgrants or contracts are not awarded to any party which is debarred or suspended by conducting a search of the Excluded Parties List System (EPLS) found at <a href="http://www.sam.gov">www.sam.gov</a>. The EPLS search is conducted prior to contracting with any party, regardless of contract dollar amount. A printout of the search results is maintained as documentation that the search was conducted. If the</p>

## Locally Developed Financial Policies and Procedures

		<p>search produces no results, the printout is attached to the procurement documentation and a determination is made on whether to award the purchase or contract. If the search produces results that the party is excluded or disqualified under the EPLS, the printout is attached to the initial procurement documentation and the party will be deemed unsuitable for a subaward or contract for goods or services.</p>
<p>Purchase Procedures</p>	<p>Competition Standards for Procurement Transactions Supported with Federal Funds</p>	<p>All procurement transactions supported with Federal funds will be conducted in a manner providing full and open competition consistent with the standards of 34 CFR 80.36 of the Education Department General Administrative Regulations (EDGAR).</p> <p>Competition Standards:</p> <p>Some of the situations considered to be restrictive of competition include, but are not limited to:</p> <ul style="list-style-type: none"> <li>a) Placing unreasonable requirements on firms in order for them to qualify to do business,</li> <li>b) Requiring unnecessary experience and excessive bonding,</li> <li>c) Noncompetitive awards to consultants that are on retainer contracts,</li> <li>d) Organizational conflicts of interest,</li> <li>e) Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance of other relevant requirements of the procurement,</li> <li>f) Any arbitrary action in the procurement process.</li> </ul> <p>Procedures to ensure adequate competition based on 34 CFR 80.36:</p> <p>A. Statutorily or administratively imposed in-State or local geographical preferences in the evaluation of bids or proposals are prohibited, except in cases where applicable Federal statutes expressly mandate or encourage geographic preference. This procedure does not preempt State licensing laws.</p> <p>B. All solicitations will incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured and will identify all requirements which the offerors must fulfill, as well as all other factors to be used in evaluating bids or proposals.</p>

## Locally Developed Financial Policies and Procedures

		<p>a) In competitive procurements, the description will not contain features that unduly restrict competition.</p> <p>b) The description may include a statement of the qualitative nature or the material, product or service to be procured, and when necessary, will set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use.</p> <p>c) Detailed product specifications will be avoided if at all possible.</p> <p>d) When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equal” description may be used as a means to define the performance or other salient requirements of a procurement. The specific features of the named brand which must be met by offerors will be clearly stated.</p> <p>C. All pre-qualified lists of persons, firms, or products that are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. The LEA will follow State rules on pre-qualified lists.</p> <p>The Purchasing department is responsible for ensuring the standards and elements described above are met, unless State or local policies and procedures are more restrictive.</p>
Purchase Procedures	Methods of Procurement for Transactions Supported with Federal Funds	<p>Methods of Procurement for Transactions Supported with Federal Funds based on 34 CFR 80.36 of the Education Department General Administrative Regulations (EDGAR):</p> <p>A. Small Purchase Procedures:</p> <p>a) Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Federal government’s simplified acquisition threshold or the State or local government’s threshold for a small purchase, whichever is lower.</p> <p>b) The State of Texas’ threshold is lower than the Federal government’s threshold, therefore, small purchases are those valued at less than \$50,000 in the aggregate for each 12-month period (TEC 44.031),</p> <p>c) Price or rate quotations are obtained from an adequate number of qualified sources, according to State or local procurement rules or procedures.</p> <p>B. Sealed Bids (Formal Advertising) – used when the LEA knows exactly what they want:</p>

## Locally Developed Financial Policies and Procedures

	<p>a) Sealed bid is a procurement method in which bids are publicly solicited. A firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price.</p> <p>b) In order for sealed bidding to be feasible, the following conditions should be present: the procurement must lend itself to a firm fixed-price contract; the selection of the successful bidder can be made principally on the basis of price; a complete, adequate, and realistic specification or purchase description is available; and two or more responsible bidders are willing and able to compete effectively for the business.</p> <p>c) The invitation for bids is publicly advertised, providing sufficient time for bidders to reply prior to the date set for opening the bids.</p> <p>d) Bids are solicited from an adequate number of known suppliers.</p> <p>e) In order for the bidder to properly respond, the invitation for bids will define the items or services and will include any specifications and pertinent attachments.</p> <p>f) All bids will be publicly opened at the time and place prescribed in the invitation for bids.</p> <p>g) Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs will be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.</p> <p>h) A firm fixed-price contract award will be made in writing to the lowest responsive and responsible bidder. A firm fixed-price contract establishes a fixed, lump sum payment for delivery of a specific good or performance of a specific service.</p> <p>i) Any or all bids may be rejected if there is a sound documented reason.</p> <p>C. Competitive Proposals – used when considering other factors than price; such as qualifications or expertise; also used when the LEA only has a broad understanding of their need and can't describe specifics, so the vendor proposes the specifics:</p>
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## Locally Developed Financial Policies and Procedures

	<p>a) Competitive proposal is a procurement method in which a public request for proposals is issued and vendors respond with proposals for the types of goods or services they will submit. It is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded.</p> <p>b) Competitive proposal method is generally used when conditions are not appropriate for the use of sealed bids, for example, when expertise is important or when the services or goods are difficult to describe in an invitation for bids.</p> <p>c) Requests for proposals are publicized and identify all evaluation factors and their relative importance.</p> <p>d) Proposals are solicited from an adequate number of qualified sources.</p> <p>e) The LEA has a method for conducting technical evaluations of the proposals received and for selecting awardees.</p> <p>f) Awards will be made to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.</p> <p>D. Noncompetitive Proposals – used with caution in certain, limited situations:</p> <p>a) Noncompetitive proposal is procurement through solicitation of a proposal from only one source or when competition is determined inadequate after solicitation of a number of sources.</p> <p>b) Procurement by noncompetitive proposals may be used only when the award of a contract is infeasible under small purchase procedures, sealed bids or competitive proposals and one of the following circumstances applies:</p> <p>i. The item is available only from a single source;</p> <p>ii. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;</p> <p>iii. The awarding agency authorizes noncompetitive proposals; or</p> <p>iv. After solicitation of a number of sources, competition is determined inadequate.</p>
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## Locally Developed Financial Policies and Procedures

	<p>c) The LEA performs a cost analysis, i.e., verifying the proposed cost data, the projections of the data, and the evaluation of the specific elements of costs and profits.</p> <p>d) If the awarding agency requires, the LEA will submit the proposed procurement to the awarding agency for pre-award review.</p> <p>e) The purchasing department will ensure adequate documentation is maintained that shows how the decision was reached, including the uniqueness of the services or goods sought, the scarcity of providers, and the specific expertise and experience of the vendor selected. An online search for providers or a letter from the vendor or contractor stating they are the only source available is not sufficient. A claim of sole source may qualify for noncompetitive proposal if the material is copyrighted or an upgrade to an item previously purchased from the provider is being purchased. However, the best practice is to first use the competitive proposal process and only when the results are inadequate, to then proceed to noncompetitive proposal.</p> <p>The LEA will take all necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used when possible.</p> <p>Affirmative steps include:</p> <p>a) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;</p> <p>b) Assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources;</p> <p>c) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business, and women's business enterprises;</p> <p>d) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises;</p> <p>e) Using the services and assistance of the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.</p> <p>Faith-based organizations are eligible to contract with the LEA on the same basis as any other private</p>
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## Locally Developed Financial Policies and Procedures

		<p>organization, with respect to contracts for which such other organizations are eligible. In the selection of goods and services providers, the LEA will not discriminate for or against a private organization on the basis of the organization's religious character or affiliation. A private organization that engages in inherently religious activities must offer those services separately in time or location from any programs or services supported by a contract with the LEA. A faith-based organization that contracts with the LEA may retain its independence, autonomy, right of expression, religious character, and authority over its governance, such as continuing to carry out its mission and expression of its religious beliefs and use its facilities to provide services without removing or altering religious art, symbols, etc. from these facilities.</p> <p>Contract Cost and Price Analysis:</p> <ul style="list-style-type: none"><li>a) A cost or price analysis must be performed in connection with every procurement action, including contract modifications.</li><li>b) The method and degree of analysis is dependent on the facts surrounding the particular procurement situation.</li><li>c) Independent estimates must be made prior to the receipt of bids or proposals.</li><li>d) The analysis assists the LEA in examining why the estimated cost significantly differs from the bids or proposals received, if applicable.</li><li>e) A cost analysis, which evaluates the separate cost elements that make up the total price, must be performed for all procurement transactions, including contract modifications or change orders:<ul style="list-style-type: none"><li>i. When the offeror is required to submit the elements of his or her estimated cost;</li><li>ii. When adequate price competition is lacking;</li><li>iii. For sole source procurements.</li></ul></li><li>f) In lieu of cost analysis, price reasonableness can be established on the basis of a catalog or market price of a commercial product sold in substantial quantities to the general public or based on prices set by law or regulation.</li><li>g) A price analysis, which evaluates the total price without looking at the individual cost elements, is used in all other instances to determine the reasonableness of the proposed contract price.</li></ul>
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## Locally Developed Financial Policies and Procedures

		<p>h) The purchasing department is responsible for performing the contract cost and price analysis.</p> <p>The purchasing department is responsible for determining the correct method of procurement and that all Federal requirements are met, unless State or local policy and procedures are more restrictive.</p>
Purchase Procedures	Contract Provisions for Transactions Supported with Federal Funds	<p>The LEA's contracts with providers of services or goods must contain provisions outlined in 34 CFR 80.36 of the Education Department General Administrative Regulations (EDGAR).</p> <p>a) Administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as may be appropriate. (Required for all contracts other than those initiated through the small purchase procedures.);</p> <p>b) Termination for cause and for convenience by the LEA, including the manner by which it will be effected and the basis for settlement. (Required for all contracts in excess of \$10,000.);</p> <p>c) Compliance with the Equal Employment Opportunity Act as supplemented in Department of Labor regulations at 41 CFR chapter 60. (Required for all construction contracts awarded in excess of \$10,000.);</p> <p>d) Compliance with the Copeland "Anti-Kickback" Act supplemented in the Department of Labor regulations at 29 CFR part 3. (Required for all contracts for construction or repair.);</p> <p>e) Compliance with the Davis-Bacon Act as supplemented by Department of Labor regulations at 29 CFR part 5. (Required for construction contracts in excess of \$2,000 when required by Federal grant program legislation.);</p> <p>f) Compliance with sections 103 and 107 of the Contract Work Hours and Safety Standards Act as supplemented by the Department of Labor regulations at 29 CFR part 5. (Required for construction contracts in excess of \$2,000, and in excess of \$2,500 for other contracts which involve the employment of mechanics or laborers.);</p> <p>g) Notice of awarding agency requirements and regulations pertaining to reporting;</p> <p>h) Notice of awarding agency requirements and regulations pertaining to patent rights with respect to any discovery or invention which arises or is developed in the course of or under such contract;</p> <p>i) Awarding agency requirements and regulations pertaining to copyrights and rights in data;</p>

## Locally Developed Financial Policies and Procedures

		<p>j) Access by the LEA, the TEA, the Federal grantor agency, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of the contractor which are directly pertinent to that specific contract for the purpose of making audit, examination, excerpts, and transcriptions;</p> <p>k) Retention of all required records for five years (Federal requirement is three years, but State has more restrictive requirement of five years) after the LEA makes final payments and all other pending matters are closed;</p> <p>l) Compliance with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 U.S.C. 1857(h), section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR part 15). (Required for all contracts, subcontracts, and subgrants of amounts in excess of \$100,000);</p> <p>m) Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94-163, 89 Stat. 871).</p> <p>The purchasing department is responsible for ensuring all contracts supported with Federal funds contain the required provisions outlined above, unless State or local policies and procedures are more restrictive.</p>
Purchase Procedures	State Purchasing Laws	<p>The Texas Education Code (TEC) 44.031 addresses the requirement to competitively bid all LEA contracts for the purchase of goods and services valued at \$50,000 or more in the aggregate for each 12-month period, by the method that provides the best value for the LEA, according to the methods outlined in TEC 44.031:</p> <ul style="list-style-type: none"> <li>a) competitive bidding;</li> <li>b) competitive sealed proposals;</li> <li>c) a request for proposals, for services other than construction services;</li> <li>d) an interlocal contract;</li> <li>e) a design/build contract;</li> <li>f) a contract to construct, rehabilitate, alter, or repair facilities that involves using a construction manager;</li> </ul>

## Locally Developed Financial Policies and Procedures

		<p>g) a job order contract for the minor construction, repair, rehabilitation, or alteration of a facility;</p> <p>h) the reverse auction procedure as defined by Section 2155.062(d), Government Code; or</p> <p>i) the formation of a political subdivision corporation under Section 304.011, Local Government Code.</p> <p>School Buses (TEC 44.031(l)):</p> <p>Each contract proposed to be made by an LEA for the purchase or lease of one or more school buses, including a lease with an option to purchase, must be submitted to competitive bidding when the contract is valued at \$20,000 or more.</p> <p>Since non-compliance of the requirements of TEC 44.031 may result in criminal penalties, these requirements will be strictly enforced.</p> <p>Contract with Person Indebted to LEA (TEC 44.044):</p> <p>The LEA's Board of Trustees by resolution may establish regulations permitting the LEA to refuse to enter into a contract or other transaction with a person indebted to the LEA. If such regulation is adopted, it is not a violation for the LEA to refuse to award a contract or enter into a transaction with an apparent low bidder or successful proposer that is indebted to the LEA.</p> <p>Exceptions to the competitive bid requirement include:</p> <p>a) Contracts for the purchase of produce or vehicle fuel (TEC 44.031(a));</p> <p>b) Contracts for professional services rendered by a certified public accountant; an architect; a landscape architect; a land surveyor; a physician, including a surgeon; an optometrist; a professional engineer; a state certified or state licensed real estate appraiser; or a registered nurse. Rather than be selected on the basis of competitive bids, the selection and award should be made on the basis of demonstrated competence and qualifications to perform the service and for a fair and reasonable price. (TEC 44.031(f); Government Code 2254.002(2)(B); 2254.003);</p> <p>c) Emergency replacement or repair of school equipment, school facility, or portion of school facility that has been</p>
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## Locally Developed Financial Policies and Procedures

		<p>destroyed, severely damaged or experiences a major unforeseen operational or structural failure, as outlined in TEC 44.031(h) and approved by the Board of Trustees;</p> <p>d) Computers and computer-related equipment, including computer software acquired through the Department of Information Resources under contracts entered into in accordance with Government Code 2054 or 2157 (TEC 44.031(i));</p> <p>e) Sole Source Goods for items for which competition is precluded because of the existence of a patent, copyright, secret process, or monopoly; a film, manuscript, or book; a utility service, including electricity, gas, or water; and a captive replacement part or component for equipment. (TEC 44.031(j). This Sole Source exception does not apply to mainframe data-processing equipment and peripheral attachments with a single-item price in excess of \$15,000 (TEC 44.031(k)).</p> <p>Public Notice (TEC 44.031(g):</p> <p>Notice of the time by when and place where the bids or proposals, or the responses to a request for qualifications, will be received and opened shall be published in the county in which the LEA's central administrative office is located, once a week for at least two weeks before the deadline for receiving bids, proposals, or responses to a request for qualifications. If there is not a newspaper in that county, the advertising shall be published in a newspaper in the county nearest the county seat of the county in which the LEA's central administrative office is located. In a two-step procurement process, the time and place where the second-step bids, proposals, or responses will be received are not required to be published separately.</p> <p>Award Determinations (TEC 44.031(b):</p> <p>The following will be considered when determining to whom to award a contract:</p> <p>a) The purchase price;</p> <p>b) The reputation of the vendor and of the vendor's goods or services;</p> <p>c) The quality of the vendor's goods or services;</p> <p>d) The extent to which the goods or services meet the LEA's needs;</p>
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## Locally Developed Financial Policies and Procedures

		<p>e) The vendor's past relationship with the LEA;</p> <p>f) The impact on the ability of the LEA to comply with laws and rules relating to historically underutilized businesses;</p> <p>g) The total long-term cost to the LEA to acquire the vendor's goods or services; and</p> <p>h) Any other relevant factor specifically listed in the request for bids or proposals.</p> <p>Electronic Bids or Proposals (TEC 44.0313):</p> <p>a) Bids or proposals may be received through electronic transmission if the LEA's Board of Trustees adopts rules to ensure the identification, security, and confidentiality of electronic bids or proposals and to ensure that the electronic bids or proposals remain effectively unopened until the proper time.</p> <p>b) An electronic bid or proposal is not required to be sealed.</p> <p>c) The Lubbock-Cooper ISD's Board of Trustees does allow receipt of electronic bids or proposals.</p> <p>Contracted Related and Management Fees Under Certain Cooperative Purchasing Contracts (TEC 44.0331):</p> <p>a) If the LEA enters into a purchasing contract valued at \$25,000 or more under TEC 44.031(a)(5), under Subchapter F, Chapter 271, Local Government Code, or under any other cooperative purchasing program authorized for LEAs by law, will document any contract-related fee, including any management fee, and the purpose of each fee under the contract.</p> <p>b) The amount, purpose, and disposition of any fee described above will be presented in a written report and submitted annually in an open meeting of the Board of Trustees of the LEA. The written report will appear as an agenda item.</p> <p>Criminal History of Contractor (TEC 44.034):</p> <p>The Lubbock-Cooper ISD may terminate a contract with a person or business entity if the LEA determines that the person or business entity failed to give advance notice to the LEA that the person or an owner or operator of the business entity has been convicted of a felony, according to TEC 44.034(a), or misrepresented the conduct</p>
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## Locally Developed Financial Policies and Procedures

	<p>resulting in the conviction. If the LEA terminates the contract for such reason, the LEA will compensate the person or business entity for services performed before the termination of the contract.</p> <p>Construction Services, Design-Build Contracts for Facilities, Construction Manager-Agent, Construction Manager-At-Risk:</p> <p>The LEA will comply with the requirements found in TEC 44.035, 44.036, 44.037, 44.038, 44.039, 44.040, and 44.041 for specific information related to construction contracts.</p> <p>Purchase or Lease of Automated External Defibrillator (TEC 44.047):</p> <p>If the LEA purchases or leases an automated external defibrillator, as defined by Section 779.001, Health and Safety Code, the LEA will ensure that the automated external defibrillator meets standards established by the Federal Food and Drug Administration. The Coordinator of Health Services is responsible for ensuring compliance.</p> <p>Preference to Texas and United States Products (TEC 44.042):</p> <p>a) If the LEA purchases agricultural products or vegetation for landscaping, preference will be given to those produced, processed, or grown in Texas if the cost to the LEA is equal and the quality is equal.</p> <p>b) If agricultural products produced, processed, or grown in Texas are not equal in cost and quality to other products, the LEA will give preference to agricultural products produced, processed, or grown in other states of the United States over foreign products if the cost to the LEA is equal and the quality is equal.</p> <p>c) The LEA will not adopt product purchasing specifications that unnecessarily exclude agricultural products produced, processed, or grown in Texas.</p> <p>d) Information, assistance, and resources regarding Texas agricultural products may be obtained from the Texas Department of Agriculture.</p> <p>Anticipated purchases are to be brought to the attention of the Business Office well in advance of the need for the goods or services. The bidding process may take approximately two months, from proposal specification development to School Board approval.</p>
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## Locally Developed Financial Policies and Procedures

		<p>The Purchasing department is responsible for ensuring compliance with the requirements described above.</p> <p>Specific procedures related to procurement may be found in the Lubbock-Cooper ISD's Purchasing Manual.</p>
Purchase Procedures	Enforcement of Purchase Procedures	<p>A. TEC 44.032(b):</p> <p>According to TEC 44.032, an officer, employee, or agent of an LEA commits an offense if the person, with criminal negligence, makes or authorizes separate, sequential, or component purchases to avoid the requirements of TEC 44.031(a) or (b). An offense under TEC 44.032(b) is a Class B misdemeanor and is an offense involving moral turpitude.</p> <p>B. TEC 44.032(c):</p> <p>An officer, employee, or agent of an LEA commits an offense if the person, with criminal negligence, violates TEC 44.031(a) or (b) other than by conduct described in TEC 44.032(b). An offense under TEC 44.032(c) is a Class B misdemeanor and is an offense involving moral turpitude.</p> <p>C. TEC 44.032(d):</p> <p>An officer or employee of an LEA commits an offense if the officer or employee knowingly violates TEC 44.031, other than by conduct described in TEC 44.032(b) and (c). An offense under TEC 44.032(d) is a Class C misdemeanor.</p> <p>D. TEC 44.032(e):</p> <p>The final conviction of a person other than a trustee of an LEA for an offense under TEC 44.032(b) or (c) results in the immediate removal from office or employment of that person. Additional information concerning a trustee who is convicted of an offense under TEC 44.032(b) or (c) may be found at TEC 44.032(e).</p>
Purchase Procedures	Definition of a Purchase Order	<p>A purchase order is an instrument used to encumber funds (setting aside funds in advance for the payment of goods and services when received or rendered). Texas Education Agency Bulletin 679, ACT 302 requires that an encumbering accounting system be in place.</p> <p>According to the TEA 2010 Financial Accountability System Resource Guide, a purchase order serves as a formal order for goods, materials, and/or services from a vendor. A purchase order, once approved, is a binding commitment for an LEA to remit payment to the vendor after the item(s) and an invoice are received.</p>



## Locally Developed Financial Policies and Procedures

		<p>A purchase order is a purchaser's document to formalize a purchase transaction with a vendor. The purchase order should contain statements as to the quantity, description, and price of the goods or services orders; applicable terms as to payment; discounts; date of performance; transportation arrangements; and other factors or suitable references pertinent to the purchase and its execution by the vendor. Acceptance of a purchase order constitutes a contract.</p>
Purchase Procedures	Use of Purchase Orders	<p>A purchase order, after the final approval process, is a binding commitment for the LEA to remit payment to the vendor after the LEA receives the item(s). A purchase order is also an important accounting document. It should contain information on the expenditure to be made and the account code to be charged. Once issued, the purchase order encumbers funds, which serves as an expenditure control mechanism. Finally, the purchase order is utilized in the accounts payable process as it documents that an order has been placed and is acceptable by the user; the user can make payment to the vendor upon verified and documented receipt of the goods/services.</p> <p>Lubbock-Cooper ISD Board Policy CH (Local) under Purchase Commitments states that prior to the purchase of goods or services, a properly prepared and submitted purchase order shall be required.</p> <p>Reimbursements for goods/services purchased personally will be reimbursed only if an approved purchase order is in place prior to the purchase of the goods and does not exceed the amount of the purchase order (shipping costs should be included in the purchase order). No changes, substitutions, or increases in funds may be made without approval from the Finance Office.</p> <p>It is not an acceptable policy of Lubbock-Cooper ISD to allow use of gift cards or debit cards to disburse any funds, including Federal funds.</p> <p>All Lubbock-Cooper ISD personnel are required to follow the following guidelines for any purchase, regardless of fund source. In addition, Federal Program personnel will adhere to the applicable statute, regulations, and other grant requirements when making purchases. According to Board Policy CH (Local), employees who violate the Lubbock-Cooper ISD purchasing procedures shall be held personally liable for the debt incurred.</p> <p>Section 44.052 Texas Education Code states that a superintendent that approves any expenditure of school funds in excess of the amount appropriated for that item(s) in the adopted budget commits a Class C misdemeanor offense. Consequently, close supervision and monitoring of the availability of budget dollars and of the approval process for requisition competitive procurement are important elements of the LEA's purchasing process.</p> <p>Items requiring purchase orders include, but are not necessarily limited to, the following:</p>

## Locally Developed Financial Policies and Procedures

		<p>a) Capital Outlay/Fixed Assets (Equipment, furniture, etc.);</p> <p>b) Travel Expenses for Outside Consultants;</p> <p>c) Travel by Employees (Hotel, airfare, rental car expenditures require purchase orders; Mileage, parking, meals, and other approved incidentals may be reimbursed without a purchase order, by utilizing the Travel Reimbursement form) (Exception: Emergency Only);</p> <p>d) Registration fees for conferences;</p> <p>e) Instructional Materials (Exception: Situations which would render the purchase order procedure impractical);</p> <p>f) Office Supplies not stocked/available through the LEA;</p> <p>g) Professional and Contracted Services (Exception: Equipment Repair).</p> <p>All purchase orders require approval with a requisition, using the LEA's established requisition system. No confirmation ("after-the-fact") purchase orders will be allowed without justification and approval by the Superintendent or Chief Financial Officer.</p> <p>Requisitions:</p> <p>According to the TEA 2010 Financial Accountability System Resource Guide (FASRG), a requisition is an internal document by which a campus or department of the LEA requests the purchasing department to initiate a purchase order. It is a request generated manually or electronically (through the use of automated systems) for the purchase of supplies, services, equipment, etc. The requisition should be in a standard format so that the information can be readily identified and transferred to a purchase order. If proper control procedures are used, the requisition and the purchase order can be combined on one form.</p> <p>The Requisition form should always include, at a minimum, the following:</p> <p>a) A description of the item(s) to be purchased (The description should be complete enough for anyone to understand the item(s) being purchased);</p>
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## Locally Developed Financial Policies and Procedures

		<ul style="list-style-type: none"><li>b) The quantity needed/requested;</li><li>c) The proposal number, if applicable;</li><li>d) A suggested vendor (Use the LEA's approved vendor list, making sure a bid vendor is used, if applicable);</li><li>e) The code of the account to be charged;</li><li>f) Pricing, if known;</li><li>g) Requests for requisitions for Federal Grant funds must include justification back-up from the Campus/District Needs Assessment and Improvement Plan, where applicable;</li><li>h) Proper original signatures, dated.</li></ul> <p>The campus secretary are authorized to initiate purchase requisitions. Requisitions initiated by instructional, maintenance, and support personnel are approved by their supervisor. Requisitions which require expenditures from the Special Revenue Fund are approved by the program administrator.</p> <p>Purchase Orders:</p> <p>The purchase order is the written evidence of orders placed as a result of properly initiated and approved purchase requisitions.</p> <p>Once the Requisition form is approved and entered into the system, the purchase order is generated and routed for final approval.</p> <p>The purchase order should always include, at a minimum, the following:</p> <ul style="list-style-type: none"><li>a) Vendor name and address;</li><li>b) Description of goods or services, including pertinent factors, such as size, color selection, etc.;</li></ul>
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## Locally Developed Financial Policies and Procedures

		<p>c) Quantity of goods;</p> <p>d) Price (per unit and in total);</p> <p>e) Account codes;</p> <p>f) Payment terms;</p> <p>g) Discounts, if any;</p> <p>h) Transportation (shipping) arrangements;</p> <p>i) Other pertinent factors, such as delivery destination;</p> <p>j) Cancellation terms.</p> <p>Final approval of the purchase order is provided by the Purchasing department. The purchase order is transmitted back to the campus and orders can then be placed. All purchase orders are mailed or faxed to vendors by the campus or department office. A copy of the purchase order is sent to the requestor. The Purchasing department encumbers funds from the proper account.</p> <p>During review and approval of requisitions and purchase orders, special attention should be given to the account coding. If there are not sufficient funds in the account the expenditure is to be coded to, the supervisor will request either a budget amendment or budget transfer. Expenditures that are not correctly coded will be returned to the department, causing delays in the expenditure process.</p> <p>For control purposes, the purchasing department maintains a record of all purchase orders issued. The log includes the date of submission, purchase order number, vendor name, and campus/department name.</p>
Purchase Procedures	Blanket (Open) Purchase Orders	<p>According to the TEA 2010 Financial Accountability System Resource Guide (FASRG), a blanket purchase order is issued to a pre-approved vendor authorizing purchases from that vendor over a period of time. Blanket purchase orders are valuable because they allow the purchase of items quickly, may eliminate numerous individual purchase orders for small dollar-value items, and usually reduce paperwork and related processing costs. However, blanket purchase orders must follow certain criteria: pre-qualification of vendors, limitation on the maximum amount for purchases, a specific time frame for purchases covered by the blanket purchase order, and identification of authorized purchasers. Blanket purchase orders are issued so that supplies, materials, or services</p>

## Locally Developed Financial Policies and Procedures

		<p>are available “as needed” by user departments.</p> <p>The Purchasing department is responsible for the pre-qualification of vendors and ensures that the number of vendors to whom blanket purchase orders are issued is limited.</p> <p>Those who may make purchases under blanket purchase orders are limited to the following positions:</p> <p>Grants Maintenance</p> <p>A limitation of \$2000 per month per vendor is set for all blanket (open) purchase orders. Sales tax exemption forms should be provided to the vendor, as sales taxes are not reimbursed.</p> <p>All blanket (open) purchase orders are generated with a broad description and closed prior to year-end. All receipts must be received [thirty (30)] calendar days prior to the budget end date to process payment.</p>
Purchase Procedures	Cancellation of Purchase Orders	<p>Cancellation terms are stated on the face of the purchase order, to inform vendors of purchase order cancellation procedures.</p> <p>In the event it is necessary to cancel a purchase order, the supervisor notifies the Purchasing department in writing so the encumbrance can be liquidated.</p>
Purchase Procedures	Encumbrances	<p>Encumbrances are funds that have been reserved when a purchase requisition is finalized and encumbered. When a requisition is processed, funds are placed aside for that transaction and are no longer available for use in other transactions to prevent the possibility of budget overspending. Encumbrances are used as a general planning tool, to predict cash outflow, and to avoid overspending.</p> <p>The amount of the encumbrance will not be included in the actual funds balances since payment has not been generated. Once payment is made, the encumbrance will be reversed and the funds will appear under the actual funds balance rather than the encumbrance balance.</p> <p>The Purchasing department utilizes the Skyward financial/accounting system to generate obligation, encumbrance, and expenditure information on a daily basis to monitor and review budget performance.</p>
Purchase Procedures	Registration Fees	<p>Registration fees are only processed and paid by purchase order. Registration is paid in advance of the conference, and is sent directly to the conference vendor. No payments are made to employees for reimbursement of registration fees.</p> <p>The requisition/purchase order for registration must include the date of the event and the number/names of</p>

## Locally Developed Financial Policies and Procedures

		<p>attendees. A copy of the approved travel must accompany the requisition/purchase order before any payments will be made.</p> <p>If registration fees are paid with Federal funds, the fee must only be paid during the grant year in which the event occurs.</p>
Purchase Procedures	Subscriptions and Memberships	All costs for membership in business, technical, and professional organizations and subscription costs for business, professional and technical periodicals paid from Federal funds are purchased in the name of the organization, rather than the individual(s).
Purchase Procedures	Purchasing Deadlines	<p>In an effort to maximize the use of budgeted funds during the current fiscal year and meet the needs of the intended beneficiaries, the purchasing deadline for supplies and equipment shall be the last business day of March, unless the specific State or Federal grant specifies an earlier date.</p> <p>Summer needs for staff development and summer school should be anticipated and ordered prior to the start of summer school.</p> <p>Purchasing documents for services and travel should be submitted by within seven (7) calendar days from the date in which it was incurred.</p> <p>At times, the purchasing deadlines for State or Federal grants may be earlier than the deadlines stated above due to grant ending dates.</p>
Purchase Procedures	Required Documentation for Purchases	<p>Third-party documentation is required to support disbursement of funds.</p> <p>Documentation includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>a) Purchase Orders;</li> <li>b) Purchase Acquisitions;</li> <li>c) Invoices;</li> <li>d) Original Receipts;</li> <li>e) Packing Slips</li> </ul> <p>The Lubbock-Cooper ISD will maintain records sufficient to detail the significant history of procurement with</p>

## Locally Developed Financial Policies and Procedures

		<p>Federal funds.</p> <p>In addition to the documentation listed above, these records will include, but are not necessarily limited to, the following:</p> <ul style="list-style-type: none"> <li>a) Rationale for the method of procurement;</li> <li>b) Selection of contract type;</li> <li>c) Contractor selection or rejection; and</li> <li>d) The basis for the contract price.</li> </ul>
Receipt of Goods	Receipt of Goods	<p>General Guidelines for Receipt of Goods:</p> <ul style="list-style-type: none"> <li>a) Do not allow vendors to deliver goods to a campus, unless the purchase order states otherwise. Direct them to the appropriate warehouse/location/office.</li> <li>b) Do not pick up items from the vendor and deliver to the warehouse.</li> <li>c) No changes may be made to orders without approval from the Purchasing Office.</li> <li>d) All orders must be inspected within [five (5)] business days. Claims for damages or incorrect orders need to be submitted promptly to the vendor. Contact your campus secretary or Purchasing department for assistance.</li> </ul> <p>Returning orders:</p> <ul style="list-style-type: none"> <li>a) If items were delivered by the LEA's warehouse, contact them within three (3) business days for pickup.</li> <li>b) If items were delivered by a vendor, contact that vendor directly for pickup instructions.</li> </ul>
Rental of Facilities	Rental of Facilities	<p>The principal and or director will coordinate the rental of LEA facilities. A Rental Agreement is required for all rentals of facilities by outside organizations. All contracts will include security deposits (unless waived), charges for facility usage, custodial services, and other related charges, if applicable.</p>
Records Management		

## Locally Developed Financial Policies and Procedures

<p>Records Management</p>	<p>Retention of Records State Law</p>	<p>The Government Code, Section 411.158, provides that the Texas State Library and Archives Commission shall issue records retention schedules for each type of local government, including a schedule for records common to all types of local government. The law provides further that each schedule must state the retention period prescribed by Federal or State law, rule of court, or regulation for a record for which a period is prescribed; and prescribe retention periods for all other records, which periods have the same effect as if prescribed by law after the records retention schedule is adopted as a rule of the Commission.</p> <p>The retention period for a record applies to the record regardless of the medium in which it is maintained. Some records listed in the retention schedule are maintained electronically in many offices, but electronically stored data used to create in any manner a record or the functional equivalent of a record as described in the retention schedules must be retained, along with the hardware and software necessary to access the data, for the retention period assigned to the record, unless backup copies of the data generated from electronic storage are retained in paper or on microfilm for the retention period. This includes electronic mail (email), websites, and electronic publications.</p> <p>The use of social media applications may create public records. Any content (messages, posts, photographs, videos, etc.) created or received using a social media application may be considered records and should be managed appropriately. The retention of social media records is based on content and function. Local governments will need to consult the relevant records retention schedule for the minimum retention periods.</p> <p>Unless otherwise stated, the retention period for a record is in calendar years from the date of its creation. The retention period applies only to an official record as distinct from convenience or working copies created for informational purposes. Where several copies are maintained, each local government should decide which shall be the official record and in which of its divisions or departments it will be maintained. Local governments in their records management programs should establish policies and procedures to provide for the systematic disposal of copies.</p> <p>A local government record whose retention period has expired may not be destroyed if any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record is initiated; its destruction shall not occur until the completion of the action and the resolution of all issues that arise from it.</p> <p>A local government record whose retention period expires during any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record may not be destroyed until the completion of the action and the resolution of all issues that arise from it.</p> <p>If a record described in the retention schedule is maintained in a bound volume of a type in which pages were not</p>
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## Locally Developed Financial Policies and Procedures

		<p>meant to be removed, the retention period, unless otherwise stated, dates from the date of last entry.</p> <p>If two or more records listed in the retention schedule are maintained together by a local government and are not severable, the combined record must be retained for the length of time of the component with the longest retention period. A record whose minimum retention period on the retention schedule has not yet expired and is less than permanent may be disposed of if it has been so badly damaged by fire, water, or insect or rodent infestation as to render it unreadable, or if portions of the information in the record have been so thoroughly destroyed that remaining portions are unintelligible. If the retention period for the record is permanent in the retention schedule, authority to dispose of the damaged record must be obtained from the Director and Librarian of the Texas State Library and Archives Commission. A Request for Authority to Destroy Unscheduled Records (FORM SLR 501) should be used for this purpose.</p>
Records Management	Records Management System	<p>The Lubbock-Cooper ISD follows the Board Policy CPC (Legal) for the management of all records, including records related to Federal grant programs.</p> <p>The Lubbock-Cooper ISD's records management system establishes a records retention schedule and determines which records are active and should be retained in office space, which records are inactive and should be moved to storage, which records have served their usefulness and may be destroyed, which records are confidential or sensitive and require security measures to restrict access, which records are essential and require backup protection, and which records demonstrate compliance with legal requirements.</p> <p>In developing the LEA's records retention schedule, the Records Management Officer will ensure it is consistent with the applicable minimum retention schedules adopted by the Texas State Library and Archives Commission, i.e., Local Schedule GR – Records Common to All Governments, Local Schedule EL - Records of Elections and Voter Registration, Local Schedule TX – Records of Property Taxation, and Local Schedule SD – Records for Public School Districts. 13 TAC (Texas Administrative Code) 7.125</p> <p>Note: The Texas State Library and Archives Commission records retention schedules are available at <a href="http://www.tsl.state.tx.us/slr/recordspubs/localretention.html">www.tsl.state.tx.us/slr/recordspubs/localretention.html</a></p> <p>In addition, records that are not listed on the Texas State Library and Archives Commission records retention schedule, but are retained for administrative value, are included in the records management plan, with a retention period identified for each record type.</p> <p>The LEA may not dispose of a record listed in the applicable retention schedule prior to the expiration of its retention period. The LEA's records control schedule may not set a retention period that is less than that</p>

## Locally Developed Financial Policies and Procedures

	<p>established for the record in the applicable schedule. Original paper records may be disposed of prior to the expiration of their minimum retention periods if they have been microfilmed or electronically stored pursuant to the provisions of the Local Government Code, Chapter 204 or Chapter 205, as applicable, and rules of the Texas State Library and Archives Commission adopted under those chapters. Actual disposal of such records is subject to the policies and procedures of the LEA's records management program.</p> <p>Even if the legal retention period has expired for a record, the record will not be destroyed if one of the following exists:</p> <ul style="list-style-type: none"><li>a) The subject matter of the record is known to be in litigation;</li><li>b) The record is subject to a pending request for disclosure under the Open Records Act;</li><li>c) There is an outstanding request to inspect and review the record under the Family Educational Rights and Privacy Act (FERPA);</li><li>d) The record is subject to a pending audit by a Federal or State granting agency or subgrantor agency;</li><li>e) Questions remain unresolved from a conducted audit until audit findings are solved.</li></ul> <p>In accordance with Board Policy CPC (Legal), Lubbock-Cooper ISD maintains and preserves original records and/or in electronic format for convenience use. Records stored on microfiche will comply with the requirements established in the Texas State Library's Local Government Bulletin A, Microfilming Standards and Procedures. Records stored on electronic or magnetic media must follow the requirements established in Local Government Bulletin B, Electronic Records Standards and Procedures.</p> <p>Active records are stored in the records room at the Central Office. Active records are records that are current or accessed frequently. Inactive records are records that are accessed infrequently or not at all. Inactive records are stored in the storage warehouse. The records retention schedule will identify all records in storage and their location.</p> <p>Any person who knowingly or intentionally violates the specific rules for the destruction of records established by the Texas Government Records Act violates the law. According to Section 202.001 of the Texas Government Records Act (Local Government Code 202.001), records may be destroyed if:</p>
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## Locally Developed Financial Policies and Procedures

		<p>a) The record is listed on a records control schedule accepted for filing by the Texas State Library and Archives Commission (the Commission) and its retention period has expired or it has been microfilmed or stored electronically in accordance with established requirements;</p> <p>b) The record appears on a list of obsolete records approved by the Commission;</p> <p>c) A destruction request is filed with and approved by the Commission (for a record not listed on an approved control schedule);</p> <p>d) The record destruction or obliteration is directed by an expunction order issued by a district court pursuant to State law;</p> <p>e) The record is defined as exempt from scheduling or filing requirements by rules adopted by the Commission or listed as exempt in a records retention schedule issued by the Commission.</p> <p>Records may be destroyed by burning, shredding, pulping, burial in a landfill or by sale or donation for recycling purposes, subject to the following exceptions:</p> <p>a) Records to which public access is restricted under Chapter 552, Government Code, or other State law may be destroyed only by burning, pulping, or shredding;</p> <p>b) An LEA that sells or donates records for recycling purposes must establish procedures for ensuring that the records are rendered unrecognizable as local government records by the recycler;</p> <p>c) The Commission may approve other methods of destruction that render the records unrecognizable as local government records.</p> <p>The Records Management Consultants update LEA records on an annual basis. Any records scheduled for destruction are pulled and recorded by the Records Management Consultants and picked up at a later date for destruction. No records are destroyed without the approval of the Chief Financial Officer. The Central Office maintains the confidentiality statement provided by the Records Management Consultants.</p> <p>For special education records, a notice will be published in the local paper notifying the public of the intent to destroy records, specifying the date range of special education records that will be destroyed within thirty (30)</p>
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## Locally Developed Financial Policies and Procedures

		calendar days from the date of the notice. No confidential information is published. Documents will only be released to the student named on the record.
Records Management	Retention of Records for Federal Grants	<p>In addition to the record retention policies described in this manual, the following requirements pertain to all financial and programmatic records, supporting documents, statistical records, and other records pertaining to Federal grants:</p> <p>a) Federal grant records must be retained for a period of five (5) years from the date the LEA submits its final expenditure report. In the case of real property or equipment purchased with Federal grant funds, the retention period starts from the date of the disposition or replacement or transfer of the property or equipment.</p> <p>b) If any litigation, claim, negotiation, audit, or other action involving grant records have been started prior to the expiration of the retention period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular retention period, whichever is later.</p> <p>c) Copies made by microfilming, photocopying, or similar methods may be substituted for the original records.</p> <p>d) If retention schedules prescribed by the Texas State Library and Archives Commission indicate a retention period that differs from the Federal requirements, the more restrictive retention period will be followed.</p> <p>e) Since Title IV of the No Child Left Behind (NCLB) – Elementary and Secondary Education Act (ESEA) has no statute of limitation, all records are maintained for that grant program.</p> <p>Records (documentation) for Federally-funded grants will demonstrate the amount of grant funds, how the LEA used the grant funds, the total cost of the project, the share of that cost provided from other sources, and all other records that will facilitate an effective audit and show the LEA's compliance with program requirements (34 CFR 76.730; 76.731).</p>
Returned Checks	Returned Checks	<p>In the event that a check written to any Lubbock-Cooper ISD campus, club, or organization is returned unpaid by the bank, Lubbock-Cooper ISD or its check return agent, City Bank Texas, will redeposit the check electronically. In the event that the agent is unsuccessful in collecting returned checks, the agent will send those checks to the Lubbock County District Attorney's office for collection. Additionally, a returned check fee of \$10 plus any and all state-authorized recovery fees and applicable sales tax will be made electronically.</p> <p>LEA personnel should not attempt to recover payment on a returned check. The campus or department that accepted the bad check will be notified that the amount of the check has been deducted from their account, pending recovery of the bad check. The campus or department will be notified once the check has been recovered</p>

## Locally Developed Financial Policies and Procedures

		and credited back to their account.
Sale of Surplus Personal Property	Sale of Surplus Personal Property	<p>All supplies and equipment which are deemed to be surplus (not of any use to the LEA), will be recommended to the School Board for sale via a Surplus Sale. At least one Surplus Sale may be scheduled per year.</p> <p>Surplus Sales may be advertised in the local newspaper. Sealed bids will be solicited and the items will be sold to the highest bidder per item. Lubbock-Cooper ISD may also utilize an online auction service for surplus property sales.</p> <p>The purchasing department is responsible for the administration of surplus sales.</p> <p>Neither LEA supplies, nor equipment, shall be sold or conveyed other than via a Surplus Sale, unless authorized by the Superintendent and School Board.</p>
Sales Tax Exemption Form	Sales Tax Exemption Form	<p>The Sales Tax Exemption Form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.</p> <p>Copies of the exemption form may be obtained from the Business Office or via the LEA's intranet at <a href="http://www.lcisd.net/files/_hQKXt_/accfa621db9b38b43745a49013852ec4/Texas_Sales_and_Use_Tax_Exemption_Certification.pdf">http://www.lcisd.net/files/_hQKXt_/accfa621db9b38b43745a49013852ec4/Texas_Sales_and_Use_Tax_Exemption_Certification.pdf</a>. Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase.</p>
Supplies Purchased with Federal Funds	Supplies Purchased with Federal Funds	<p>Supplies are tangible personal property that is not considered equipment. Generally, supplies do not have to be recorded in an inventory management system; however, the LEA must maintain enough source documentation to prove all costs for supplies paid with Federal funds meet the Federal Cost Principles of 2 CFR Part 225 (OMB Circular A-87), especially that the costs were necessary, reasonable, and allocable.</p> <p>Although equipment is defined as items with a unit value of \$5,000 or more, the Lubbock-Cooper ISD inventories equipment with a unit value of \$500 since small, technology items are susceptible to being stolen or used in an unauthorized manner.</p> <p>Refer to the "Inventory" section of this manual for additional information on inventory procedures.</p>
Time Distribution Reporting (Time and Effort)		
Time Distribution	Time Distribution	All personnel paid with Federal funds are subject to Time Distribution Reporting to ensure that Federal program funds are used to pay only their proportionate share of personnel costs. The reporting must demonstrate that an

## Locally Developed Financial Policies and Procedures

Reporting (Time and Effort)	Reporting (Time and Effort) Requirement	<p>employee paid with Federal funds actually worked on that specific Federal program or cost objective.</p> <p>The type of time distribution report required is dependent on whether the employee works on a single cost objective or multiple cost objectives and whether the LEA elects to use the Substitute System of Time and Effort Reporting authorized by TEA.</p> <p>A cost objective is a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred. For example, a single cost objective can be a single function or a single grant or a single activity.</p> <p>Salaries and wages of employees used in meeting cost sharing or matching requirements of Federal awards are also subject to the Time Distribution Reporting requirement.</p> <p>Contractors are not subject to the Time Distribution Reporting requirement.</p>
Time Distribution Reporting (Time and Effort)	Periodic (Semi-Annual ) Certification for Single Cost Objective	<p>Single Cost Objective (Periodic/Semi-Annual Certification):</p> <ul style="list-style-type: none"> <li>a) Applies to employees who work solely (100% of their time) on a single Federal award/grant program or cost objective.</li> <li>b) Charges for their salaries and wages must be supported by Periodic (Semi-Annual) Certifications that certify the employee worked solely on that program/single cost objective for the period covered by the certification.</li> <li>c) The Periodic (Semi-Annual) Certification must be prepared at least semi-annually and signed after-the-fact.</li> <li>d) The Periodic (Semi-Annual) Certification must be signed by the employee or by the supervisor having first-hand knowledge of the work performed by the employee.</li> <li>e) The Periodic (Semi-Annual) Certifications are submitted for the time periods of January through June and July through December.</li> <li>f) The Periodic (Semi-Annual) Certifications are submitted to the supervisor.</li> <li>g) The Periodic (Semi-Annual) Certifications are reviewed semi-annually by the Director of Human Resources for accuracy and compliance with Federal requirements.</li> </ul>

## Locally Developed Financial Policies and Procedures

<p>Time Distribution Reporting (Time and Effort)</p>	<p>Personnel Activity Reports (PARs) for Multiple Cost Objectives</p>	<p>h) Appendix B of this manual provides a sample of the Periodic (Semi-Annual) Certification form.</p> <p>Multiple Cost Objectives (Time and Effort Personnel Activity Reports – PARs):</p> <p>a) Applies to employees who do not work 100% of their time on a single Federal award/grant program or single cost objective but instead work under multiple grant programs or multiple cost objectives.</p> <p>b) A distribution of their salaries or wages must be supported by Personnel Activity Reports (PARs).</p> <p>c) The PARs must reflect an after-the-fact distribution of the actual activity of the employee and must account for the total activity for which the employee is compensated.</p> <p>d) The PARs must be prepared at least monthly and must coincide with one or more pay periods.</p> <p>e) The PARs must be completed and signed after-the-fact.</p> <p>f) The PARs must be signed by the employee. The supervisor may sign in addition to the employee, but the signature of the supervisor alone is not sufficient for documentation.</p> <p>g) The PARs are submitted monthly to the Director of Human Resources for review of accuracy and compliance with Federal requirements, who then forwards to the Chief Financial Officer for final approval and cost reconciliation.</p> <p>h) Appendix C of this manual provides a sample of the PAR.</p>
<p>Time Distribution Reporting (Time and Effort)</p>	<p>Substitute System in Lieu of PARs for Multiple Cost Objectives</p>	<p>Substitute System for Time and Effort Reporting for Employees Supported by Multiple Cost Objectives:</p> <p>a) The Substitute System of Time and Effort Reporting is used in lieu of the Personnel Activity Report (PAR) for eligible employees who are supported by multiple cost objectives, have a predetermined schedule, and do not work on multiple activities or cost objectives at the exact same time on his or her schedule.</p> <p>b) If the employee's schedule is not consistent from week to week, but changes regularly, that particular employee is not eligible to use the Substitute System but must submit PARs instead.</p> <p>c) If the employee is eligible to use the Substitute System, the employee must complete the TEA-approved Employee Schedule and Certification form on a semi-annual basis, at a minimum.</p>

## Locally Developed Financial Policies and Procedures

		<p>d) If the employee's predetermined schedule changes substantively (by more than 10%) during the year, the employee must complete and submit an updated Employee Schedule and Certification form.</p> <p>e) The Employee Schedule and Certification form must be completed and signed after-the-fact.</p> <p>f) The Employee Certification form must be signed by both the employee and the supervisor having first-hand knowledge of the work performed by the employee.</p> <p>g) The Employee Schedule and Certification is submitted for the time periods of January through June and July through December.</p> <p>h) The Employee Schedule and Certification form is submitted semi-annually to the Director of Human Resources for review of accuracy and compliance with Federal requirements, who then forwards to the Chief Financial Officer for final approval and cost reconciliation.</p> <p>i) Charges to the grants must be supported by the Employee Schedule and Certification forms.</p> <p>j) The Director of Human Resources will submit the required LEA Management Certification form to TEA (that notifies TEA of the LEA's election to use the Substitute System) on an annual basis by the deadline established by TEA for each school year in which the Substitute System is implemented.</p> <p>k) Appendix D of this manual provides a sample of the Employee Schedule and Certification form.</p> <p>l) Appendix E of this manual provides a sample of the LEA Management Certification form.</p>
<p>Time Distribution Reporting (Time and Effort)</p>	<p>Cost Reconciliation for Multiple Cost Objectives</p>	<p>For employees working under multiple cost objectives, budget estimates or other distribution percentages determined before the services are actually performed do not qualify as support for charges to Federal grant awards. However, the budget estimates or distribution percentages may be used for interim accounting purposes, provided that:</p> <ol style="list-style-type: none"> <li>1) The LEA's system for establishing the estimates produces reasonable approximations of the activity actually performed;</li> <li>2) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly Time and Effort PARs are made;</li> </ol>



## Locally Developed Financial Policies and Procedures

		<p>3) At least semi-annually, comparisons of actual costs to budgeted distributions are made based on the Substitute System's Employee Schedule and Certification forms; [NOTE: Remove this statement if the LEA does not use the Substitute System]</p> <p>4) If the cost comparisons show the differences between budgeted and actual costs are less than ten percent, adjustments made to costs charged to Federal awards as a result of the cost reconciliation are recorded annually;</p> <p>5) If the cost comparisons show the differences between budgeted and actual costs are ten percent or more, adjustments made to costs charged to Federal awards as a result of the cost reconciliation are recorded quarterly [NOTE: if the LEA also uses the Substitute System, add: for the comparisons based on PARs and semi-annually for the comparisons based on the Substitute System];</p> <p>6) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.</p> <p>The Chief Financial Officer is responsible for performing the cost reconciliation and adjustments.</p>
Travel		
Travel	Approval for Travel	<p>The immediate administrative supervisor shall authorize all travel related to their respective campus/department.</p> <p>All travel requires an approved Employee Travel Plan. Employee Travel Plan must include the date of travel.</p> <p>Employee Travel Plan forms for travel-related expenses must follow the same procedures as normal expenses and approved prior to travel.</p> <p>Out-of-State travel requires approval of the Superintendent. The approval must be attached to the Employee Travel Plan.</p> <p>Local travel is considered to be within the geographical boundaries of the LEA. Overnight stay is not approved without special permission by the immediate administrative supervisor.</p> <p>The Travel Reconciliation Form must be used to document travel activity.</p> <p>Mileage will be reimbursed at the state- approved rate.</p>

## Locally Developed Financial Policies and Procedures

		Each trip must be separately documented.
Travel	Use of Federal Funds for Travel	<p>Mileage, lodging, and meal reimbursement rates published by the Texas Comptroller of Public Accounts apply to all grants funded by the Texas Education Agency (TEA) for individuals on travel status. The maximum amounts that may be charged to grants are restricted to the rates in effect for the particular grant period that are approved in the State of Texas Appropriations Bill and published on the Texas Comptroller's website at <a href="http://window.state.tx.us">http://window.state.tx.us</a>.</p> <p>The following mileage, lodging, and meal reimbursement rates apply to in-state and out-of-state travel:</p> <ul style="list-style-type: none"> <li>a) If local policy restricts travel, per diem, and other travel expenses to a rate less than the rates published by the Texas Comptroller of Public Accounts, the applicant must budget and request reimbursement from the grant at the lesser rate.</li> <li>b) If local policy exceeds the maximum rate published by the Texas Comptroller of Public Accounts, the difference must be paid from state or local funds, i.e., not from grant funds.</li> <li>c) Travel allowances, in which the per diem is paid to the employee regardless of the amount actually expended, are not allowable.</li> </ul> <p>Travel generally means a destination outside the city or town in which the individual works (i.e., duty point). Travel can also mean transportation from one duty point to another within the same city or town.</p> <p>The following travel expenses are allowable uses of federal funds:</p> <p>A. In-State Travel:</p> <ul style="list-style-type: none"> <li>a) The Federal Rate Schedule posted on the Texas Comptroller's website is used for reimbursement rates of in-state meal and lodging expenditures.</li> <li>b) Reimbursements out of grant funds may not exceed the maximum rate for the location.</li> <li>c) Travel must begin at one duty point and end at another. Regardless of the time of day of the travel, mileage to and from the employee's home or location other than a duty point is not allowable to be charged to the grant.</li> </ul>

## Locally Developed Financial Policies and Procedures

	<p>d) An employee whose duties require the employee to travel outside the employee's designated headquarters, without an overnight stay away from the employee's headquarters, may not be reimbursed for meal expenses.</p> <p>e) "Designated headquarters" is defined as the area within the boundaries of the city or town in which a traveler's place of employment is located.</p> <p>B. Out-of-State Travel:</p> <p>a) The Federal Rate Schedule posted on the Texas Comptroller's website is used for reimbursement rates of out-of-state meal and lodging expenditures.</p> <p>b) An employee who travels within or outside the continental United States will be reimbursed for the actual cost of lodging and meals. However, the reimbursements out of grant funds may not exceed the maximum meals and lodging rates for the location.</p> <p>C. Federal meal and lodging reimbursement rates for both in-state and out-of-state travel can be found on the Texas Comptroller's website at <a href="https://fmx.cpa.state.tx.us/fmx/travel/index.php">https://fmx.cpa.state.tx.us/fmx/travel/index.php</a>.</p> <p>D. Mileage reimbursement is allowable for travel necessary to carry out the objectives of the grant project.</p> <p>a) When an employee is on travel status for the purposes of the grant, mileage reimbursement cannot exceed the rate established by the Texas Comptroller of Public Accounts.</p> <p>b) If local policy reimburses at a lower rate, the lower rate will be claimed.</p> <p>c) Travelers are required to calculate mileage by one of the following two methods:</p> <p>1) Odometer reading, or</p> <p>2) Online, electronic mapping source. If this method is chosen, the traveler must print out the driving directions provided by the site and attach them to the travel voucher.</p> <p>d) Travelers are required to select the shortest and most economical route, but may justify the selection of another route if it was chosen for safety reasons and specific justification of the selection is given.</p>
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## Locally Developed Financial Policies and Procedures

		<p>E. Airfare is allowable at the lowest rate available and must be documented with a receipt.</p> <p>F. Car rental fee is not allowable unless other transportation such as a taxi or shuttle is not available for performing official business or unless it can be documented that car rental is more cost effective than other methods of travel. Car rental fees must be documented with a receipt.</p> <p>G. Airport parking is an allowable expense and must be documented with a receipt.</p> <p>H. For both in-state and out-of-state travel, the traveler may apply funds available for meal reimbursement toward lodging. If the traveler chooses this option, the maximum meal reimbursement rate will be reduced by the same amount applied to lodging (for example, applying \$10 of the meal reimbursement to lodging will reduce the meal reimbursement by \$10). The opposite case does not apply; a traveler may not reduce the amount spent on lodging to increase the amount spent on meals.</p> <p>I. Hotel taxes that are not exempt. Employees may be reimbursed for applicable taxes, such as city taxes or other taxes imposed for lodging. Employees are not reimbursed for exempt Texas state sales tax on lodging.</p> <p>Reimbursement of travel expenditures will only be made with original itemized receipts. A credit card charge slip is not considered an itemized receipt. Meal receipts are not required for reimbursement.</p> <p>The following travel expenses are unallowable uses of federal funds:</p> <ul style="list-style-type: none"><li>a) First-class airfare;</li><li>b) Per diem for meals and lodging for meeting, conference or workshop participants who live in the same city where the event is held;</li><li>c) Tips or gratuities of any kind;</li><li>d) Alcoholic beverages;</li><li>e) Entertainment, recreation, or social events;</li></ul>
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## Locally Developed Financial Policies and Procedures

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Travel	Meals	<p>a) The daily rate for meals must not exceed the maximum allowable rate for the location indicated on the Texas Comptroller of Public Accounts' website, unless the difference is paid from local funds.</p> <p>b) Reimbursement is based on actual costs of meals not to exceed the maximum meal reimbursement rate for the location. The maximum should not be claimed unless the actual expenditures equal or exceed the maximum allowable rate.</p> <p>c) Non-overnight meal expenses are not reimbursed.</p> <p>d) Group Meals: In order to be in compliance with IRS guidelines, a detailed restaurant receipt and charge slip must be submitted for reimbursement for group meals. The names of the individuals in attendance and the purpose of the meal must also be documented. For example: "John Doe, Jane Doe, TASBO Conference". Requests for reimbursement which do not contain the detailed receipt will become the individual's personal responsibility. (Receipts are not required for individual meal reimbursements.)</p> <p>e) Alcohol will not be reimbursed under any circumstances, and consumption is specifically prohibited during school hours as per school board policy.</p>
Travel	Lodging	<p>a) The daily rate for lodging must not exceed the maximum allowable rate for the location indicated on the Texas Comptroller of Public Accounts website, unless the difference is paid from local funds. Expenses in excess of the</p>

## Locally Developed Financial Policies and Procedures

		<p>maximum allowable rate must be approved by the Superintendent or designee.</p> <p>b) All hotel reservations must be made through the Business Office. Travelers must utilize hotels with negotiated rates, unless lodging is in conjunction with a conference.</p> <p>c) No reservations may be made without an approved purchase order.</p> <p>d) Standard room accommodation will be provided. Travelers will be asked to reimburse the LEA for any costs related to an upgrade in room accommodation.</p> <p>e) When booking, consider the distance to the business destination, airport, restaurants, etc., in choosing a hotel site.</p> <p>f) The employee is responsible for notifying the hotel in the event of travel plan changes. Most hotels require cancellation notice by 4:00 pm on the day of scheduled arrival or earlier. An employee who has not notified the hotel of a cancellation may not expense the no-show charge for reimbursement.</p> <p>g) Movies and incidentals do not meet the IRS interpretation of travel expenditures and are not allowed at any time. The traveler must review his/her bill and settle charges at the hotel's front desk with his/her own personal credit card for room service, movies, personal phone calls, etc., prior to check out.</p> <p>h) Original hotel bills must be provided for hotel reimbursement.</p>
Travel	Ground Transportation	<p>a) It is recommended that staff use ground transportation (such as, an LEA-owned vehicle, contracted bus carrier or a rental car) rather than air transport, where this mode of transportation is practical and cost effective.</p> <p>b) The use of a rental car must be justified as an economic requirement and not as a matter of personal convenience.</p> <p>Autos may be rented when:</p> <ol style="list-style-type: none"> <li>1) Public or private transportation is not an alternative.</li> <li>2) Travel is out-of-state, therefore LEA-provided transportation cannot be used.</li> <li>3) LEA-provided transportation is not available.</li> </ol>

## Locally Developed Financial Policies and Procedures

		<p>4) Lack of accommodation near a facility requires the use of an automobile.</p> <p>c) The LEA may have arrangements with several rental car companies. The Business Office will determine the best rates for the proposed rental. Like hotels, car rental rates can vary dramatically and be different from city to city.</p> <p>d) As a general rule, an intermediate or smaller model will be rented whenever possible. When three or more are traveling together, a full size car is permissible.</p> <p>e) The LEA is insured for rental vehicles. Travelers are advised to refuse insurance coverage offered by car rental companies since such coverage would be a duplication and a non-reimbursable expense.</p> <p>f) Expenses in the operation of rental cars that are reimbursable include: gasoline, oil, toll charges, and reasonable parking charges.</p> <p>g) Expenses in the operation of rental cars that are NOT reimbursable include: toll charges, refueling charges for not returning the rental car with a full tank of gas (unless sufficient reason for not refueling can be given), pre-paid fuel charges, and parking or traffic violation tickets the employee receives while on company business.</p> <p>h) Rental cars are for business use only and should not be used for personal use. LEA insurance does not cover a rental car used by an employee for personal use. The employee will be responsible for any additional insurance coverage and/or any damage to the vehicle.</p> <p>i) Personal vehicles used for business use require a detailed log with date, mileage and business purpose of the trip. The LEA reimburses the employee .56 cents per mile. This rate is subject to change. The LEA assumes no responsibility for personal autos used for company business. Personal vehicles should not be used for extended trips as the mileage charge and the time spent driving are not economical to the LEA.</p>
Travel	Air Travel	<p>a) All air travel will be by coach/economy class only. Travelers are expected to accept flights that utilize the lowest fare route. Common sense is to be the guide in determining which fare/route makes most sense to the LEA economically. A connecting flight and/or alternate airports may be required to obtain the lowest fare. Flight times, layover times, and meeting times will be considered in arranging the most economical travel schedule. Travelers are to remain flexible and use a sensible window of time for departures and arrivals. Advanced planning is expected in order to maximize fare discount requirements.</p>

## Locally Developed Financial Policies and Procedures

		<p>b) Many airlines offer substantially reduced fares when a Saturday evening stay-over is booked. Approval for early arrivals and extended stays at the expense of the LEA will be granted if the employee, in concert with the Finance Office, can demonstrate that the additional cost for lodging and meals is more than offset by reduced airfares.</p> <p>c) If an employee books a fare that is not the fare recommended by the travel agent, the employee will be charged the difference between the recommended fare and the accepted fare. Flight selection based solely upon frequent flyer programs is prohibited. Purchasing upgradeable fares when penalty and non-refundable fares are available is prohibited. If an individual chooses to purchase a ticket with benefits derived from a bonus program, the LEA does not reimburse the employee for the normal cost of such flights.</p> <p>d) When travelers make unapproved modifications to travel arrangements that result in additional charges, those additional charges will be the responsibility of the traveler unless authorized by the supervisor and approved by the Finance Office.</p> <p>e) All tickets will be electronic, requiring the traveler to present identification at check-in. Travelers will receive a printed itinerary prior to traveling. This itinerary and appropriate receipts must be submitted along with the properly completed reimbursement request.</p> <p>f) The LEA will cover the cost the traveler incurs for the first checked bag if a fee is assessed. Any additional baggage fees will be the responsibility of the traveler.</p>
Travel	Toll Roads	<p>Tolls are reimbursable expenditures when the employee travels for approved business purposes in a personally owned or leased vehicle, rental vehicle, or LEA-owned or leased vehicle, if documentation of the expenditure is submitted.</p> <p>Tolls are not reimbursable without documentation of the expenditure.</p> <p>Tolls are not reimbursable if none of the mileage or rental cost is reimbursable.</p>
Travel	Miscellaneous Travel Guidelines	<p>A. Reimbursement of Phone Calls, Internet Connection Fees, and Faxes.</p> <p>1) Business-related fax charges are to be reported for reimbursement on the expense report.</p> <p>2) Business-related Internet connection fees are to be reported for reimbursement on the expense report. Approval for Internet connection fees must be obtained from the supervisor.</p>



## Locally Developed Financial Policies and Procedures

		<p>3) No personal phone calls will be reimbursed.</p> <p>4) Only business-related phone calls will be reimbursed.</p> <p>5) The cost of the air time on a personal cellular phone for a business call not stipend by the LEA must be documented with a copy of the phone bill indicating the total cost for that call. The name of the business contact and purpose of the call must be included.</p> <p>6) Air phone usage is not reimbursable except in extreme emergency. A supervisor must approve these charges.</p> <p><b>B. Combined Business and Personal Travel.</b></p> <p>1) If an employee combines business with personal travel, the portion of expense constituting the employee's own reimbursable business expense must be separated and reported as such. It may not exceed the amount of reimbursable expense which would have been incurred had the trip been made strictly for business purposes.</p> <p>2) When a personal auto rather than air travel is used due to personal reasons, mileage reimbursement may not exceed the economy class airfare for that destination and may not exceed local mileage actually incurred. The cost of most meals, lodging, tolls, etc. en route would not be reimbursable since they would have been avoided had transportation been by air instead of auto.</p> <p><b>C. Coordination of Travel.</b></p> <p>Coordination of travel (traveling in the same automobile) must occur when two, three, or four employees travel on the same dates with the same itinerary to conduct the same official school business. When more than four are traveling to the same conference, a Lubbock-Cooper ISD van/bus should be used, unless one is not available. When two or more employees travel in a single private vehicle, only one will receive a transportation reimbursement.</p> <p><b>D. Mileage Calculations.</b></p> <p>All claims for mileage must be based on the business departure point and destination by point-to-point itemization that is sufficiently detailed for the LEA to verify the number of miles.</p> <p>One of the following two methods may be used:</p>
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## Locally Developed Financial Policies and Procedures

		<p>1) Employee's vehicle odometer reading, or</p> <p>2) Readily available online mapping service. If this method is chosen, the traveler must print out the driving directions provided by the site and attach them to the travel voucher. The Lubbock-Cooper ISD accepts online mapping services to be used by their employees.</p>
Travel	Spouse's Travel Expenses	<p>Payments for expenses incurred by spouses are considered illegal gifts of public funds unless the spouse is representing the LEA in an official capacity. Under no circumstances will the LEA reimburse for expenses that were incurred for individuals not representing the LEA for business purposes. Payments for per diem are payable only to the employee/sponsor approved on the travel request form. The reimbursement request for spouse expenditures when the spouse is representing the LEA for business purposes must be received within thirty (30) calendar days.</p>
Travel	Student Travel	<p>For students participating in extracurricular activities traveling at least an hour away and/or missing a meal while attending an event, the LEA will provide a meal allowance per meal according to the list of students provided by the attending sponsor, subject to the Student Travel daily meal allowance. Meal costs may be advanced to the sponsor.</p> <p>Sponsors will have a list of all students and will have the students fill in the amount received and sign (each time a meal is purchased/funds advanced). Sponsors may opt to pay directly for the meal and obtain a receipt in lieu of giving the money directly to the students. Any unused funds must be returned to the Business Office within five (5) business days of the event. Original itemized receipts are required upon return.</p> <p>For those students participating in an extracurricular activity requiring an overnight stay, the maximum standard hotel/meal allowance will be in effect. Students should be grouped according to gender and have no more than four students per room.</p>
Vendors	Vendors	<p>Purchases from vendors that operate on a cash basis (do not accept purchase orders) will be used in extenuating circumstances only. The Lubbock-Cooper ISD participates in several cooperative purchasing programs. A list of these programs is available from the Purchasing Department. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.</p>

Acknowledgement Form	Acknowledgment Form	<p>I hereby acknowledge receipt of my personal copy of the Lubbock-Cooper Independent School District 2014-2015 Financial Policies and Procedures Manual. I agree to read the manual and abide by the standards, policies, and procedures defined or referenced in this document.</p> <p>I understand that the information in this manual is subject to change.</p> <p>I understand that changes in LEA policies may supersede, modify, or render obsolete the information summarized in this manual. As the LEA provides updated policy information, I accept responsibility for reading and abiding by the changes.</p> <p>I understand that this manual will be available on the LEA's website/intranet site with the most current policies.</p> <p>I agree that I am responsible for checking the website/intranet site for any updates or changes.</p> <p>Name (Printed): <i>Keith Bryant</i></p> <p>Signature: <i>Keith Bryant</i></p> <p>Date Signed: <i>11-20-14</i></p>
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