

Administrators Operating Guide is intended to supplement and define Board policies, serve as administrative regulations and official directives.

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Section 2.1 - INTRODUCTION CAMPUS ACTIVITY FUND GUIDELINES

Campus accounts contain funds raised at a particular campus, which are managed by the principal or other designated campus administrator. These funds are accounted for as Campus Activity Funds as stipulated by the *Financial Accountability Resource Guide*, published by the Texas Education Agency. Campus accounts must be spent to promote the general welfare of the school and the educational development of students. Principals may use these funds to supplement their budgeted district funds. Campus funds are considered district funds and should not be spent to benefit any individual or non-student group.

Funds generated from vending machines, rentals, gate receipts, concessions, and other local funds over which the District has direct control must be spent on the District's educational purpose, provide a commensurate benefit to the District or its students, and comply with prohibitions on the gift of public funds.

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2.2 EDUCATIONAL PURPOSE

Campus activity funds should be expended for an educational purpose, as stipulated by the Board of Trustees in Board Policy CFD(LOCAL).

Educational purpose is defined as an activity, event or thing that:

- improves student and staff morale;
- promotes employee retention;
- recognizes dedicated employee service to the district;
- recognizes achievement and service; or
- facilitates achievement of building and district goals.

Fiduciary Responsibility – Spending Local Funds

In addition to the standard expenditures necessary to support the daily operations of the District (e.g., salaries, contracted services, supplies, utilities and physical plant expenses, daily expenses, and the like), the Board authorizes expenditures to support and enhance the Board's goals and objectives. Broad categories of such expenditures include, but are not limited to, student and staff awards/recognition, service awards, special celebratory and routine events at which food may be served, and other individual events as approved by the Superintendent or designee, on a case-by-case basis. All expenditures shall be made in accordance with approved financial procedures outlined in the financial section of the administrative operating guide.

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2.3 THE FOUR QUESTIONS

The following four questions should be addressed individually with a positive response to all questions before the expenditure of funds:

- Does it serve an educational purpose?
- Is it planned, budgeted and approved?
- Is it reasonable in cost and prudent?
- Could it withstand public scrutiny?

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2.4 STAFF EXPENDITURES

When expenditures are for the purpose of recognizing an employee's service, there is a limitation of \$100 per staff member per year (inclusive of custodial and cafeteria staff members). Each campus/department is responsible for monitoring this limit.

The purchase of gift cards is not allowed with school funds. This includes all funds with the exception of Fund 865 when students have raised the money for a specific purpose (or Courtesy Funds in Fund 899) and it is documented appropriately with both student and sponsor signatures. This is to protect the district from being accused of "gifting public funds". Funds 461 and 499 are considered public funds, and purchasing gift cards is not allowable. Any reimbursement requests or bills turned in for payment of gift cards will be returned back to the campus or department as unpaid.

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2.5 APPROVED FOOD VENDORS

You must use an approved vendor for food purchases; use a Purchase Order. If an approved vendor does not accept District purchase orders, check with the Purchasing Department for alternate methods of purchase. If you need guidance on this, the Purchasing Department can assist you.

Region VII Purchasing Cooperative Information

The "Awards" category of the Region VII Purchasing Cooperative web site is now available. Here's how to get there:

1. Click [here](#) to go to the Region VII homepage
2. Click on the "Programs & Services" link on the right hand side to view a list of the divisions & departments of Region VII
3. Click on "Purchasing Services" under the "School Operations" division
4. Click on "For Districts"
5. Click on "Vendor Search"

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2.6 RETIREMENT

The District recognizes retirees centrally at an annual function. Any additional recognition shall conform to the \$100 allotment documented above. If desired, campuses have the option of collecting contributions from staff members for retirement gifts. Cash contributions may be collected and given as a gift; cash and checks collected for this purpose should be deposited into the school's Courtesy Fund in Fund 899.

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2.7 QUESTIONABLE EXPENDITURES

Questionable expenditures that are not addressed in the lists of allowable and prohibited expenditures (See 2.9) should be submitted to the Assistant Superintendent of Finance & Operations for review prior to the expenditure.

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[2.8 VIOLATORS/ RECOURSE](#)

Penalties for non-compliance may result in a disciplinary action ranging from a documented warning (included in the employee's annual evaluation) to personal financial responsibility or termination.

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2.9 CAMPUS EXPENDITURE GUIDELINES

The following expenditures are strictly prohibited:

1. Purchase of a gift for any person or organization other than small tokens of appreciation (\$100 or less per person per calendar year)
2. Monetary awards to employees or students
3. Payment of in-district mileage or travel within Region VII to school employees who already receive a monthly travel allowance (**see Section 10** for specific travel allowance guidelines)
4. Parties, luncheons, and entertainment which serve no public or educational purpose
5. Loans to anyone
6. Donations and contributions (These should only be in Fund 899.)
7. Alcoholic beverages
8. Advertising
9. Professional dues of an individual unless there is a direct benefit to a campus, organization or a group of students
10. Membership in private club
11. Traffic citation, personal auto repairs
12. Replacement of an individual's property that was lost, stolen or damaged on the school or district premises or while being used at a school or district function. An exception to this is listed below.
13. Purchases of any kind **from any district employee**, unless submitted in advance to the Internal Auditor and approved by the Assistant Superintendent of Finance & Operations. Also, the Employee Conflict of Interest Form must be completed.
14. Purchases for or from any company in which a district employee has a significant financial interest, unless submitted in advance to the Internal Auditor and approved by the Assistant Superintendent of Finance & Operations. Also, the Employee Conflict of Interest Form must be completed.

The following expenditures are allowable:

1. Luncheons for staff, which serve an educational purpose (see Section 2.2)
2. School furnishings and equipment which will benefit the student body and/or campus
3. School repairs, maintenance, and landscaping
4. Postage and office supplies not reimbursable through the instructional budget
5. Student body assembly.
6. Emergency health or safety needs of students
7. Awards (costs of \$100 or less per person per calendar year) such as plaques in recognition of students, staff or volunteers for services to the school and/or district and related reception expenditures
8. Light refreshments such as pastries and coffee for teacher in-service, staff meetings, and meetings where the school serves as host for other students, staff and patrons including Open House and Meet the Teacher Night.
9. Field trips, meals, and other activities planned for the benefit of students, either as recognition of an accomplishment or for purpose of enrichment. **Campus activities such as inflatables would require the vendor provide a COI naming Tyler ISD as additional insured.**
10. Flowers for the death or hospitalization of a student or current staff member.
11. Replacement of a student's cell phone if a District staff member took it from the student and it was lost or stolen while in the District staff's possession.

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2.9 TISD CAMPUS EXPENDITURE GUIDELINES, continued

The lists of strictly prohibited and allowable expenditures include only those items that have been previously questioned and are not intended to be all-inclusive lists. Principals should use their own discretion and be guided by the principles addressed above. Any questions concerning the appropriateness of an expenditure from the campus funds should be directed to the Assistant Superintendent of Finance & Operations prior to the expenditure or obligation.

These guidelines will be reviewed annually to ensure applicability. Please submit any suggested changes and/or additions to the Assistant Superintendent of Finance & Operations for consideration.

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2.10 MONTHLY CHECKLIST

The [Monthly Checklist](#) is due to the Financial Services Department by the 15th of each month. This is the affirmation from the campus secretary/accountant that activity accounts are being monitored and sponsors are being kept informed. Annually, it also affirms that each campus sponsor has signed a copy of the final August 31 account balance indicating his/her agreement with that balance. The campus secretary/accountant keeps those signed reports on file.

This form is available on the link above, or on the Financial Service's website under Forms & Reports, Employee Forms.