

ADMINISTRATORS OPERATING GUIDE

TISD

PREFACE

AOG UPDATES
EFFECTIVE DATE:
AUGUST 2012

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives. This Guide has been reviewed and approved by the Assistant Superintendent of Finance & Operations.

Modifications to the Administrators Operating Guide (AOG) may be necessary to keep the guide current with acceptable administrative practices and the operating environments. **Anyone in the District may make recommendations to change the AOG.** All changes must comply with legal and administrative policy.

The process to update or change the AOG is as follows:

1. Submit in writing the reason for change to existing guidelines or addition of new guidelines along with a draft of the proposed guideline. This can be as simple as "marking up" suggestions/changes on a printed copy of any AOG page.
2. Obtain approval from a supervisor.
3. Submit recommendations and proposed guidelines to the Assistant Superintendent of Finance & Operations. The Assistant Superintendent of Finance & Operations will distribute copies to affected departments.
4. Departments will return their comments to the Assistant Superintendent of Finance & Operations.
5. The Financial Services Department will review the final recommendation.
6. The recommendations will then be returned to the originator for review of the proposed revision and forwarded to the Superintendent's Advisory Council, if applicable.
7. After approval, the Assistant Superintendent of Finance & Operations will distribute the revisions in the normal manner.
8. The Assistant Superintendent of Finance & Operations will notify originator of approval or disapproval.

Please note that there are links in this document that connect to information on the District's website, for example, the Travel & Reimbursement Guidelines. This connectivity ensures that the most current information is available to the user of the Administrator's Operating Guide.

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

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ADMINISTRATORS OPERATING GUIDE

TISD

SECTION: 1
CHART OF ACCOUNTS
EFFECTIVE DATE:
AUGUST 2012

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

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See this document for information on Tyler ISD account codes, including fund and organization code lists:

[Tyler ISD Coding Resource Guide](#)

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

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

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.

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Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

3.1 INTRODUCTION

This section is intended to serve as a tool to aid in properly handling those monies held for the various student or other campus participant groups. A participant group is one governed by a representative body. The group plans, controls and conducts activities which result in cash inflows and outflows. These groups exist only as a result of the existence of the District itself. The District, therefore, has an obligation to aid these organizations in certain aspects of their existence. This section sets forth the procedures necessary to insure that the District, as agent and custodian for the funds of these groups, the principal as counsel and advisor, the group themselves and designated group officers conduct their financial affairs in a uniform and prudent manner.

The District maintains its financial records in accordance with generally accepted accounting principles (GAAP) for governmental units, as required by the Texas Education Agency Financial Accountability Resource Guide.

The Student Activity Fund is an Agency Fund within the Fiduciary Fund concept as defined by GAAP. Under GAAP, Agency funds are custodial in nature (assets equal liabilities), and do not involve the measurement of results and operations. Briefly stated, this means that the District's financial records contain the asset account "Cash" and the liability account "Due to Participants Groups" only. There are no revenue accounts nor expenditure accounts, and no fund balance.

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3.2 PRINCIPLES AND PHILOSOPHY

Basic Assumption

The raising and expending of Student Activity Fund monies by participant groups should have but one purpose: to promote the general welfare, education and morale of all the students, and to finance the normal legitimate extracurricular activities of the student body organization.

Principles and Philosophy

1. Student Activity Fund monies are to be used to finance a program of extra-curricular activities augmenting, but not replacing, the activities provided by the District.
2. Projects for the raising of Student Activity Fund monies shall, in general, contribute to the educational experience of pupils, and shall not conflict, but shall add to the instructional program.
3. Money derived from the combined participation and involvement of the student body as a whole shall be so expended as to benefit that student body as a whole, and not for the benefit of a special group.
4. Student organizations, classes, and other groups in accordance with prescribed District policies shall use school facilities and equipment.
5. Student Activity Fund money shall be, so far as possible, expended in such a way as to benefit those pupils currently in school, who have contributed to the accumulation of such money.
6. Student participation is an important factor in the democratic management of money raised by the student group and expended for its benefit. Each expenditure will be approved by a student organization official, sponsor, and principal or designee.
7. The management of the Student Activity Fund shall be in accordance with sound business practices, including sound accounting procedures and thorough audits. Unless approved by the Assistant Superintendent of Finance & Operations, no student group's individual account may be in a deficit.
8. Student body business shall be conducted in such a manner that it does not violate any District contracts with vendors.
9. The District Board of Trustees shall promulgate needful rules and regulations for the supervision and administration of student body financial activities through the Superintendent.
10. Principals shall participate in the preparation, modification and interpretation of policies, regulations and procedures affecting student funds.
11. The principal shall act as trustee over student funds.
12. No student body organization shall be obligated for purchases made by students, faculty, or others unless supported by a completed and signed Activity Fund Check Request or supported by minutes of the student organization.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

3.2 PRINCIPLES AND PHILOSOPHY, continued

The Student Activity Fund should be used to account for money raised by, and on behalf of bona fide student organizations, and expended under provisions of their constitution and/or bylaws. A bona fide student organization is one that consists of a student body, student officers, and faculty sponsor/advisor. Its creation should have been approved by the principal, under the rules and regulations established by the Board of Trustees.

The money of the organization should be raised by student effort through approved activities; accounting records should be maintained by both the organization's student treasurer, sponsor, and by the central Accounting office; and money should be disbursed according to the organization's constitution following action of the student group and/or the student officers, with the approval of the faculty advisor.

The Student Activity Fund provides a vehicle for efficient handling of student organization money. Furthermore, an even greater benefit is derived by the students, since they receive practical training and experience in the business field.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

3.3 ADMINISTRATION

1. The Board of Trustees shall provide implementation of state laws governing Student Activity Fund transactions.
2. The Superintendent shall have responsibility and authority to implement all policies and rules pertaining to the supervision and administration of Student Activity Fund monies in accordance with established policies and rules of the Board of Trustees.
3. The principal of the school shall be directly responsible for the conduct of student financial activities in accordance with the policies, rules and procedures set forth by the Superintendent and the Board of Trustees, and shall maintain records and follow procedures as prescribed by the Financial Services Department.
4. The Financial Services Department is responsible for prescribing appropriate accounting procedures to be used in the administration of the Student Activity Fund.
5. The Internal Audit office is responsible for the auditing of the Student Activity Fund accounts and for prescribing appropriate documentation and internal control procedures to be used in the administration of the Student Activity Fund.
6. The Executive Director of Financial Services, or designee, shall review the propriety of the Student Activity Fund expenditures in accordance with the established guidelines of the Board of Trustees and the Administrators Operating Guide.
7. The student organization shall include student representatives and the faculty sponsor. The organization will be responsible for the management of student group funds and shall keep records of its transactions and established policies, which shall be available for reference and audit. The principal of the school shall have the power to veto any action of the student organization which, in his judgment, is contrary to the best interests of the school, or to the provisions governing Student Activity Fund financing as set forth herein.
8. The Internal Auditor will audit Student Activity Funds as needed or requested.

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3.4 MANAGEMENT

All fund raising efforts involving the collection of money from pupils on school premises, must be approved by the principal's office. The Fund Raising Form is available at: [Fundraising/Charitable Donations to Others/Sales Activity Form](#).

It shall be a matter of individual club policy that each group have an individual treasurer charged with the responsibility of maintaining at least a very rudimentary record of the group's financial situation under the following conditions:

1. The sponsor must be present whenever the club officer(s) view the group's control ledger.
2. Adequate precautions should be taken to insure the confidentiality of all other clubs' or groups' control ledgers.

Financial Services will issue checks only when the signature of the club officer, sponsor and the principal, or designee, are present on the check request form. The principal's signature (or electronic approval) may be on the Purchase Order Request or other electronic payment requests. Each principal will ensure that no monies raised for the direct benefit of student organizations be expended without student involvement.

A club or group will be provided a copy of the payment-generating document (i.e. Purchase Order, Check Request or Employee Reimbursement) to become a part of their records.

A club or sponsor should coordinate fund raising activities and expenditures to ensure that an excessive balance is not created or maintained. The club should operate on a budget reflecting past experience and future plans. This should be a guide to the current year's financing activities.

Student organization books shall be subject to periodic audits by the internal auditor and by outside independent auditors. Audit reports will be referred to the principal and the Superintendent for informative purposes and possible improvement of procedures.

In the event of the termination of a student club or graduation class, the officers or the membership should move to properly expend any available money. Proper written disposition of such remaining monies include any of the following four choices as documented and authorized by all the outgoing officers of the club and/or the club bylaws/constitution:

1. The purchase of a memorial, which is acceptable to the principal, to commemorate the historical accomplishments or services rendered by that group.
2. The purchase of equipment or tangible items which would benefit future students, when such purchase is coordinated through the Purchasing and Fixed Asset Departments.
3. A donation to an acceptable established local non-profit entity that significantly perpetuates the welfare of the TISD school-community in the name of the group and the school.
4. Donations to an incoming class.
5. Senior class funds remaining after all activities have been paid for can be paid to an entity styled "REL Class of 20XX" or "John Tyler Class of 20XX" to provide for future class reunions.

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3.4 MANAGEMENT, continued

Should they fail to take the above action within a year of graduation (or cessation of activity), any monies remaining will be transferred to the school's Campus Activity Fund at the beginning of the next school year immediately following the group or class ceasing to exist on their campus.

The principal should direct the sponsor to confirm, by signature, the balance in the control ledger annually.

The officers of a club or group should surrender the club's records to the principal's office at the end of each school year to be available the next year after sponsor assignments have been made.

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3.5 ACCOUNTING

The accounting for all monies flowing through the Student Activity Fund will be as prescribed by the Financial Services Department.

Fund Codes

One Student Activity Fund (865) general ledger will be initiated and maintained in Financial Services. Each student activity will be assigned a funding code upon principal request.

Campus Records

All the activity of the campus's participant groups will be required to maintain a complete set of financial records. This sound business practice should also be viewed as a learning experience and an opportunity to teach stewardship and good citizenship.

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3.5 ACCOUNTING, continued

Periodic Reports

The Internal Auditor and/or the Independent Auditor will visit all schools from time to time to examine and review the records and procedures of the school.

Receipts

All receipts by any authorized participant group must be deposited to the District's depository bank. Receipts may be generated from a variety of sources, and regardless of source, must be accounted for on district forms.

A participant group may undertake a fund-raising activity which will involve their receiving merchandise for which they will receive monies, a part of which will later be forwarded to a vendor in payment for merchandise. This type of receipt should be treated like any other receipt. A deposit will increase the group's balance, and a check will decrease the available balance.

Deposits

Deposit slips are ordered from the District's depository bank. Deposits will be made to the depository bank and transported by TISD Police. Campuses can bring deposits to Financial Services or directly to the bank during the summer.

Expenditures

It is the policy of the Board to require written approval for all disbursements to insure adequate control and protection of the Student Activity Fund monies and other assets, and to serve as the channeling agency for obtaining necessary clearance from other departments involved in the maintenance and protection of the school plant, personnel, and the educational program.

In general, any prudent expenditure requested by a participant group will be honored. However, the District retains the right to review each request for propriety.

Additionally, the following restrictions are imposed upon disbursement requests:

1. Expenditures that require the written approval of the Superintendent, or designee
 - Any capital outlay item(s) as defined by fixed asset policy
 - All equipment which is to be attached to the building
2. Expenditures which are prohibited:
 - Loans, credit or accommodation purchases for District employees
 - Salary or salary supplements to any District employee
 - Articles for personal use of District employees
 - Purchases of alcoholic beverages, controlled substances or firearms

One-Time Events and Travel

Travel and one-time events, which are to be funded through Student Activity Funds, are not subject to the same requirements as are TISD expenditures from the Operating or Campus Activity Funds.

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3.6 RESPONSIBILITY OF THE SPONSOR/CLUB OFFICERS –

Here is Tyler ISD's [Activity Fund Sponsor's Handbook](#). It is available on this link, or on the Financial Services website, under Resources.

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3.7 AUDITING OF STUDENT ACTIVITY RECORDS

Annual Audit

TISD's Internal Auditor conducts regular audits of campus and student activity records. Audits provide a financial control through which management may assess the District's compliance with applicable policies, procedures, and guidelines. The purpose of campus audits is to evaluate the campus's compliance with District policies, procedures, and guidelines related to financial matters such as cash handling, collection of funds, and record keeping, and to identify any actual or potential weaknesses in the campus's financial practices. All schools are audited on a rotating schedule. Schools also may request audits at other times such as when large sums of money are being handled, or at other times when such review would be beneficial to ensure that good financial practices are being followed. The student activity funds also may be audited by the District's independent audit firm on an annual basis.

At the conclusion of the campus audit, the Internal Auditor will discuss the results with the school principal. A written report of the audit also will be submitted to the Principal, Executive Director of Elementary or Secondary Education, Superintendent, and Assistant Superintendent of Finance & Operations.

The building principal should carefully review the audit report and prepare a written plan to address each audit exception or deficiency identified in the report. The audit report will specify the response date. The response must include a description of the specific actions that will be taken to ensure compliance with District policies and procedures. The Principal's response should be timely submitted to the Internal Auditor.

Change of Principal

It is best practice for all Student Activity Fund records to be audited when a change in school principal is about to occur. A three-week notice should be submitted to the District Internal Auditor by the Executive Director of Elementary or Secondary Education, in order that a proper audit may be held. The incoming principal should review the results of the audit before assuming financial responsibility.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

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4.1 MONIES RECEIVED - ALL SOURCES

All monies from any source will be properly receipted by the person receiving such monies. These monies shall be properly deposited with the official depository bank in the appropriate account as maintained by the District.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.2 CASH HANDLING PROCEDURES

Tyler ISD Cash Handling Procedures

The following cash handling procedures shall be implemented in all campus buildings:

1. The principal will designate an area or room where all cash will be taken to be counted. This room should be as near the safe as possible, but away from outside exits to the building.
2. Cash, in any form, should not be left unattended or in plain sight of visitors to the school. All cash shall be locked in the safe when it is not being processed.
3. Building principals shall make every effort not to have substantial amounts of cash in the building at night, or at times when the school is closed.
4. Under no circumstances should money be kept in the classroom overnight. The school financial secretary or accountant can secure the funds overnight if necessary.
5. If large amounts of cash on hand are required for a specific purpose, arrangements with the depository bank can be made to obtain a lock bag which may be dropped in the night depository and picked up the following day. Contact Financial Services for specific instructions.
6. All monies on hand must be deposited intact; no expenditures may be made from these funds.
7. Check cashing from cash money on hand prior to deposit is prohibited.
8. With few exceptions, a receipt is issued whenever funds are received by the District. The District employee receiving the funds is responsible for issuing a receipt, then turning the funds and a copy of the receipt(s) to the campus secretary/accountant. Exceptions to issuing receipts include concession sales and receipts \$10 and under. The District employee responsible for the concession sales should complete a cash reconciliation showing beginning cash and the amount taken in, at a minimum. Receipts \$10 and under can be recorded on the District's Receipt Log for \$10 and Under, available on the Financial Services website, under Forms & Reports, choose Employee Forms.

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4.3 RECEIPTS OF MONEY

The link below is a document titled **Cash Receipts from A – Z**. These are the procedures to follow for receipting and depositing District funds. It is also available under Resources on the Financial Services site. Select the **Cash Receipts Procedures** link.

Cash Receipts Procedures

The District does have a Receipt Log for \$10 and Under.

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4.4 DEPOSITS OF MONIES

Deposits will be made as often as needed to keep the amount of money in the school building to a minimum. As explained in **Section 5.1**, in some instances a petty cash account will be provided for change-making and any needed cash purchases, leaving no occasion to delay depositing funds promptly.

1. Deposits will be made as soon as possible after receipt. Daily deposits are the goal.
2. There will be separate deposit slips for each fund maintained by the District.
3. Deposit slips will be prepared in triplicate. The original and first copies (white and pink) of the deposit slip will be placed in the deposit bag, along with the money being deposited. The school will keep the third copy (yellow) in the deposit book. The bank will keep the original deposit slip and validate the second copy, forwarding it to Financial Services.
4. **Section 4.5** shows the various types of monies that should be deposited to the various funds.
5. The ticket manager of Athletics shall be responsible for the mechanics of collecting and depositing all competitive athletic receipts.
6. The endorsement of checks deposited will always show the fund to which they were deposited, and the name of the school making the deposit. Checks should be endorsed as soon as possible after receipt.
7. Each school should be well supplied with blank deposit slips and is responsible for ordering them as needed.
8. Call Financial Services whenever there is doubt regarding the proper disposition of monies.
9. Coins will be counted and placed in the bank deposit bag loose, not rolled. Currency will be grouped by denomination.
10. All deposits will be transported to the Depository Bank via a TISD police officer. During the summer when there are no scheduled pickups, deposits can be brought to Financial Services or taken directly to the District's bank. The disposition of every bank bag will be recorded on the TISD Bank Bag Pick-Up Log Sheet.
11. Should circumstances not allow for deposit on the day of receipt, all such monies must be secured within the school safe, and the deposit made on the next school day.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.5 RECEIPT DISTRIBUTION BY FUND

GENERAL OPERATING FUND

Athletic event ticket sales (some go to Trust & Agency, depending on the event)

Gifts & bequests (Also see **Campus Activity, Section 2 & Student Activity Funds, Section 3**)

Gift procedures are found in **Section 4.15**)

Interest earnings (Also see Food Services, Campus Activity & Debt Service Funds)

Net receipts

Rentals

Sales to community groups

Sales tax

Service to other ISDs

Media (TV)

Payments from cities

Tuition fees

Summer School

Other Fees

Copy machine

End of school postage for report cards

Lost athletic equipment

Science lab breakage

Transcript fees

Vandalism/property damage

Non-Revenue Receipts

Credit Memo Refund (if paid by General Fund)

Damaged/lost district property

Insurance recovery

Land and /or building sale proceeds

Reimbursement

Personal long distance phone calls

Salary

Other

Security deposits

Vending machine commissions (Also see **Campus Activity Fund, Section 2**)

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.5 RECEIPT DISTRIBUTION BY FUND, cont'd

Trust & Agency Fund

Athletic event ticket sales (certain events)
Author Book Fair
Banquets
Birthday Book Club
Commemorative items
 Annuals
 Caps & gowns
 Class rings
 Invitations
 Newspapers
 Pictures
 Commissions on above
Curricular product which becomes student property
 Clay for ceramics
 Drafting
 Home projects
 Industrial Tech
 Wood for shop
Food Sales - also see Student Activity & Food Services Funds
Gifts & Bequests - gift procedures are found in **Section 4.15**
Gym suits
Interest earnings – note: these are used to benefit the District as a whole
Library copy machine
Library fines
Library lost books
Magazine subscriptions
Music recorders

Newspaper ads
School store
Textbook fines
Textbooks lost
Vending machine commissions

Club or group dues
Concessions
Food Sales
Fund-raising projects
Gifts & bequests - Gift procedures are found in **Section 4.15**

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.5 RECEIPT DISTRIBUTION BY FUND, cont'd

Food Service Fund

Food sales

Interest earnings

Debt Service Fund

Interest earnings

Insurance Fund

Interest earnings

Capital Projects Fund

Bond Proceeds

Interest earnings

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.6 RETURNED CHECKS

RETURNED CHECKS

Occasionally, a check that had been previously deposited is returned by the bank. A check may be returned for improper signature, insufficient funds, or account closed. When a check is returned by the bank, the following procedures are followed:

A collection agency receives the returned check directly from the bank. All NSF and Uncollected Funds checks are converted into "electronic checks" which are presented to the check writer's bank. If that doesn't return the money, the collection agency will send a series of letters requesting payment. Check writers may pay the collection agency by electronic check, credit card or by certified funds via mail. After 60 days any uncollected checks are returned to Financial Services. Once a check is returned as uncollectible, Financial Services writes it off and charges the account where it was originally credited. Principals and recordkeepers are notified by email when checks are written off.

No checks shall be accepted from a party who has not redeemed a previously returned check. Recordkeepers should take note of the names when checks are written off for the campus to prevent accepting another NSF check. Financial Services can be contacted if there is a question about accepting a check from someone.

If someone contacts the record keeper about a returned check, the Executive Director of Financial Services must be contacted before any arrangements are made for that person to pay for the returned item.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.7 COMMUNITY USE OF SCHOOL FACILITIES

The link for the Tyler ISD Facilities Rental and Usage Handbook is below. It is available under Resources on the Facilities & Maintenance website.

<http://tylerisd.org/modules/groups/homepagefiles/cms/1698606/File/District%20Site/Handbooks/Facilities%20Usage.pdf>

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.8 FEES-STUDENT

Student fees are authorized for:

1. Any program in which the resultant product is in excess of minimum requirements and, at the student's option, becomes the personal property of the student. Fees may not exceed the cost of materials.

(Minimum requirement means, required in order to obtain a grade; *in excess of minimum requirements* means, exceeds the need to obtain a grade.) Any project within a class that is strictly the student's choice, the project will not be factored into the grade, and it is the student's option to keep the final project. The charge to the student may not exceed the cost of the materials.
2. Membership dues in student organizations or clubs and admission fees or charges for attending extracurricular activities when membership or attendance is voluntary.
3. Security deposits for the return of materials, supplies or equipment.
4. Personal physical education and athletic equipment and apparel. However, any student may provide his or her own if it meets reasonable requirements and standards relating to health and safety established by the Board of Trustees.
5. Items of personal use or products which a student may purchase at his or her own option, such as student publications, class rings, annuals and graduation announcements.
6. Fees specifically permitted by any other statute.
7. Any authorized, voluntary student health and accident benefit plan.
8. A reasonable fee, not to exceed the actual annual maintenance cost, for the use of musical instruments and uniforms owned or rented by the District.
9. Items of personal apparel which become the property of the student and which are used in extracurricular activities.
10. Parking fees and fees for identification cards and student planners.
11. Courses offered for credit in which the activity necessitates the use of facilities not available on the school premises, and participation in the course is optional on the part of the student.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.8 FEES-STUDENT, cont'd

Students may be required to furnish personal or consumable items, including pencils, paper, pens, erasers, graph paper and notebooks.

Student fees are prohibited for the following:

1. Textbooks, workbooks, laboratory supplies or any other supplies necessary for participation (as a minimum requirement), except as authorized under this code.

(Minimum requirement means, required in order to obtain a grade; in excess of minimum requirements means, exceeds the need to obtain a grade.) Any project within a class that is required for curriculum/instruction and will be factored into the grade may not be charged to the student. The cost must be absorbed by the district.
2. Field trips which are required as a part of a basic education program or course.
3. Instructional costs for necessary school personnel employed in any course or educational program required for graduation.
4. Library books required to be utilized for any educational course or program, except that fines may be assessed for lost, damaged or overdue books.
5. Admission fees, dues or fees for any activity which the student is required to attend as a prerequisite to graduation.
6. Any admission or examination cost for any required educational course or program.
7. Lockers

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.9 GIFTS, DONATIONS & BEQUESTS

Authority - Board Policy Manual, CDC (Local)

The links below are available on the Financial Services website, Forms & Reports, Employee Forms:

[Gift & Donation Instructions](#)

[Gift & Donation Form](#)

Donations Requiring Support by Technology Services

The completed **Gift and Donation Report** will be analyzed by the Assistant Superintendent of Finance & Operations for determination of district-funded support and maintenance. Examples of such donations include, but are not limited to, computers, printers, associated peripheral, televisions, VCRs, telephones (communications systems), software, networking or cabling services or any other item typically serviced by the Technology Service Center.

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4.10 TEXTBOOK MONEY

All textbook money will be deposited immediately to the appropriate Campus Activity Fund. The book code and title should be indicated on the receipt.

When a refund is needed for a student who has returned a lost book, the school principal will submit a Non-Employee Reimbursement in TEAMS, including the returned book title, and a copy of the receipt where originally paid.

The link below is to the Refund Request form, available from the Financial Services website, Forms & Reports, Employee Forms.

<http://tylerisd.org/modules/groups/homepagefiles/cms/1698606/File/District%20Site/Forms/Financial%20Services/Refund%20Request.pdf>

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.11 VENDING MACHINES

All vending machines in TISD must be vendor-serviced. The District contracts with a firm(s) through periodic bids, whereby the vendor agrees to service the machines and collect the money. The District's Financial Services Department then receives a periodic commission check from the vendor, and distributes the commission directly to each school's Campus Activity Fund account(s). Information on these deposits is available to campuses/departments on the TEAMS Cash Receipt Report.

Commissions on all other machines in secondary schools and in all elementary schools are 100% distributed directly to the individual school.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.12 TAXABLE STATUS OF PURCHASES

All items purchased by a public school for the school's own use qualify for an exemption from sales. The school, school district or an authorized agent should provide the seller a tax exemption certificate. To be valid, the certificate must state that the merchandise being purchased is for the organization's own use in providing education, is being made in the name of the organization, and that payment shall be made from the organization's own funds. The school district should not reimburse employees for sales tax they paid on purchases made on behalf of the school district.

Purchases for their own use by individuals, even though connected with a school or school organization, are not exempt from the tax. As an example, cheerleaders purchasing their own uniforms, teachers purchasing computer equipment, band members purchasing their own instruments and athletic teams purchasing their own jackets are not tax exempt.

Exempt School Items

1. Fees and admission tickets, including football and drama tickets
2. Student club memberships
3. Sales of food and soft drinks that are:

Sold or served during the regular school day

Sold or served by a parent-teacher association during a fund raising sale, the proceeds of which do not benefit an individual

Sold by a person under 19 years of age who is a member of an organization devoted to the exclusive purpose of education, and groups associated with public or private elementary or secondary schools as a part of a fund raising drive sponsored by the organization for its exclusive use

School-Sponsored Trips

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

Individual members of teams or other organizations may not claim exemption from the sales tax on the meals they purchase while on a school-authorized trip.

An exemption may also be claimed by the school from the hotel occupancy tax if the school contracts and pays for the accommodations. This exemption is only for the *state* hotel occupancy taxes; it does not exempt the school district from local hotel occupancy taxes.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.12 TAXABLE STATUS OF PURCHASES, Cont'd

Teachers, coaches, and other staff may not claim exemption from sales tax on individual purchases while on school business even though they are reimbursed by the school for expenses. For example, a teacher who is attending a conference out of town would not be able to claim a sales tax exemption on the purchase of an individual meal at a restaurant.

Taxable Sales

Public schools and school-related organizations must collect the sales tax on all sales which are not specifically exempted. For example, sales taxes must be collected on the following:

1. School purchased supplies sold directly to students including athletic equipment and physical education uniforms
2. Fees for materials when the end product becomes a possession of the student
3. Student publications such as yearbooks and football programs
4. School rings
5. Books sold to students at book fairs

This list is not comprehensive; other taxable sales may be made by a school district.

NOTE: The contract with a vendor may specify that the vendor will collect and remit applicable sales tax to the state (example – Lifetouch, Scholastic Book Fairs). In this case, the school does not have to report these taxable sales on the sales tax report submitted to Financial Services.

Tax-Free Sales

An exception for the collection of sales tax for exempt organizations is available if all the items are sold at a one-day sale or auction. The one-day sale or auction exception applies only twice a year; therefore, three or more exempt sales or auctions cannot be held within the year. Each school campus is a separate organization for this purpose. In addition, the exception also applies to each organization within the school and to outside organizations (such as PTA) affiliated with the school (source: State Comptroller Sales Tax Publication 96-122). An item to be sold at the one-day sale may be purchased tax free by issuing an exemption certificate to the seller. The certificate must state that the taxable item is to be resold at the one-day sale.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.12 TAXABLE STATUS OF PURCHASES, cont'd

According to the State Comptroller's office, a bona fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business are bona fide chapters of the school and each group may have two, one-day, tax-free sales in a calendar year.

Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales.

For example:

The school district qualifies for a tax-free day.

The school-wide fundraiser qualifies for a tax-free day.

The Basketball Club qualifies, but the basketball team does not.

The Cheerleader Club qualifies, but not the cheerleader team.

The Debate Club qualifies, but debate teams and classes do not.

The French Club qualifies, but the French classes do not.

The Senior Class qualifies, but not one particular class that has seniors in it.

One-day means 24 consecutive hours; the delivery should be made on a single day. Generally title passes to the purchaser when the item is given to the purchaser. In the case of pre-ordered and pre-paid sales, title can transfer as soon as the seller (school) receives the order. Therefore, the date the items are delivered by the vendor to the seller is designated as the one-day for the purposes of the tax-free sales. However, persons buying from surplus stock on subsequent dates after the tax-free day owe tax on the items.

When the school or school group receives a commission, the tax-free day sale provisions cannot apply because the sale is the vendor's sale, not the school's sale. The school group would collect and remit tax to the vendor, and the vendor would report the sale and remit tax to the Comptroller's office.

Toll Free Number

The state comptroller's office maintains a toll free information number for quick response to any state tax question at 1-800-252-5555.

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4.13 COLLECTION AND REMITTANCE OF SALES TAX (CHOOSE A OR B)

A. Vendor Responsibility

The most desirable method of handling sales tax is to include the tax in the purchase price to the buyer and then forward the cost and the tax to the vendor for handling. This can only be used when the District charges only the cost to the buyer, or if a contract with a vendor for a fund raiser specifies that the vendor will remit the sales tax to the state.

B. School District Responsibility (Choose #1 or #2)

1. **Add the tax to the selling price of the item.** Thus, if the selling price of an item was \$100 and the tax rate was 8.25%, the school would collect \$108.25 from the buyer for each item sold.
2. **Absorb the tax in the selling price of the item.** Thus, if total sales were \$100.00 including tax, and the tax rate was 8.25%, the school would retain \$92.38 and remit \$7.62 for sales tax. If this method is used, divide your total sales by 1.0825 to find the item cost. The difference between the item cost and the sales price is the tax.

C. General Requirements

The current sales tax is \$.0825, or 8.25 cents per dollar.

Complete the Monthly Report of Sales Tax Collected and send it to Financial Services by the 15th of each month. This form should be completed by every campus even if there were no taxable sales.

The Sales Tax Report for Campuses is available from the link below. It is on the Financial Services website, Forms & Reports, Employee Forms.

<http://tylerisd.org/modules/groups/homepagefiles/cms/1698606/File/District%20Site/Forms/Financial%20Services/Sales%20Tax%20Report%20for%20Campuses.xls>

Financial Services will assume full responsibility for transmitting all sales tax collections reported, to the State Comptroller's Office.

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4.14 MONEY RAISING ACTIVITIES

Definition

A fund-raising activity may be defined as any activity involving the participation of a student body or a school-recognized student group, undertaken for the purpose of deriving monies for a school or a school participant group. Fund-raising activities are not confined to regular school hours, but are considered an extension of the school program.

Authorization

All fund-raising activities by any student organization shall have the approval of the principal. Elementary principals shall not approve fund-raising activities which are not designed to achieve the purpose of the participant group involved. Appeals for exceptions to the guideline may be made to the Deputy Superintendent. Door-to-door fund raising by students in activities sponsored by the school or by a school related organization is prohibited.

Sponsor Training

All campus sponsors who collect funds must take the District's Activity Fund Sponsor Training, available as an Eduphoria's eCourse. Each campus principal is responsible for ensuring that sponsors complete this training and present the signed **Responsibilities for Activity Fund Sponsors Acknowledgement form** (available in the eCourse) to the campus secretary/accountant each year. This should occur **before** fund raising activities are begun for any new employee or an employee who has never had the training before. Returning sponsors should complete the course again as soon as possible after the start of each new year.

Accounting

All collections and disbursements associated with any fund-raising activity coordinated by the school or a school-recognized student group shall be transacted through the Campus Activity or Student Activity Fund. The group's officers and/or the faculty sponsor shall be responsible for keeping accurate records for all fund-raising activities. Such records shall include original cash receipts for monies turned in to the school's financial secretary or accountant, the appropriate fundraising forms and a copy of the tabulation of monies collected from students. All records shall be retained for audit purposes.

Such records should include at minimum:

- a. Distribution lists
- b. Collection reports.
- c. Tabulation of sales tax collections.
- d. The pink copy of all Activity Fund Deposit Records received for money turned in to the activity fund recordkeeper.

Upon completion of fund raising activities, the Fundraising Recap Section of the Fund Raising Application should be completed by the sponsor. The completed white copy must be filed with the record keeper and retained for audit purposes. A completed copy of the form must be retained by the sponsor. This report should

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.14 FUND RAISING ACTIVITIES (continued)

indicate gross collections and list any expenses incurred relative to the activity (advertising, supplies, sales tax, prizes, etc.). Disposition of the net proceeds (profits) should also be disclosed, if funds were collected for a specific purpose. Approval for future fund raising requests will be based on the proper completion and timely submission of this report.

Other Guidelines

When fund raising activities are in the name of the school, all funds raised become school funds belonging to the school-sponsored group responsible for raising the money.

Projects for the raising of activity fund monies shall not conflict with, but shall add to the instructional program.

All contracts, installment contracts, lease agreements and letters of agreement must be signed and approved by the school principal. This requirement includes commitment and obligations to disc jockeys, bands, fund raising companies, rental agreements, reservations for ballrooms and restaurants. No contract or agreement may extend over one (1) year from the date of the contract or agreement without a specific authorization in writing by the Assistant Superintendent of Finance & Operations.

To request permission to conduct a fund raising activity, the club sponsor should complete the application portion of the Fund Raising Application and Financial Recap Form. At least three weeks in advance of the planned fund raiser, all fund raising requests must be submitted to the campus principal or designee for approval.

Each organization is limited to a maximum of three fund raising activities annually. However, one fund raising activity may take place several times. For example, if a group sells football programs as a fundraiser, that activity counts as one fundraising activity even though they may sell programs at several football games.

Raffles, regardless of what name is used for them, are prohibited.

INDIVIDUAL ACCOUNTS

Tax exempt organizations, according to the IRS, must benefit a group as a whole instead of benefiting individual members of a group. Therefore, individual accounts that credit individuals for their fundraising efforts may not be used. All members of the organization must be treated equally and receive the same opportunity to benefit from the fundraising activities. This is true both for District organizations and affiliated groups like booster clubs.

Administrators Operating Guide is written to supplement and define Board policies, Administrative regulations and official directives.

4.14 FUND RAISING ACTIVITIES (continued)

FUNDRAISING PARTICIPATION AND QUOTAS

According to the IRS, tax exempt organizations may not require participation in fundraisers. Benefits given by an organization cannot be distributed based on participation in a fundraiser or based on revenues individually generated in a fundraiser. Therefore, a person cannot be denied the opportunity to receive a benefit due to lack of participation in a fundraiser or because a specified amount of revenue was not raised.

An organization may establish written criteria for giving certain benefits to an individual with a financial hardship. If a student meets the written criteria established prior to a financial hardship situation arising, the student may

then receive a benefit that others do not receive. Such a benefit is an approved exception, by the IRS, to having all members receive an equal opportunity to benefit from fundraising activities.

All organization fundraising efforts must be within federal, state and district guidelines and must be for the purpose of supporting the school program or group activity for which the organization was formed.

Charitable Donations to Others

A campus or group may decide to raise funds to donate for some charitable purpose. Guidelines above for other fundraising and cash handling should be followed. The Fundraising/Charitable Donations to Others/Sales Activity Application form should be completed and approved by the principal before the event is planned. These funds should be deposited to and paid out of either a Student Activity Fund (Fund 865) or the Campus Courtesy Account in Fund 899. Charitable fundraising for individuals is prohibited in the District's campus and student activity accounts. Charitable fundraising can only be done on behalf of a registered 501(c)3 organization. The IRS maintains a list of charities authorized to accept donations at this site: <http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check>

District staff shall not utilize an external donor website to seek donations for the district without the written authorization from the Assistant Superintendent of Finance & Operations. Donor websites shall not be established by the district for the personal benefit of a staff member or student.

Student and campus activity accounts and organizations may utilize external donor websites to seek donations for their club or organization with the written authorization from the campus principal and Assistant Superintendent of Finance & Operations.

Donations, if any, received through the donor website shall be deposited in the appropriate District depository account. All expenditures with the donated funds shall follow the established purchasing and payment procedures.

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

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

5.1 PETTY CASH/CHANGE FUND - GENERAL POLICIES

Petty Cash

A petty cash account **may** be established for the cash purchase of low cost miscellaneous items and for change making. Approval of a petty cash fund will be made by the Assistant Superintendent of Finance & Operations on a case-by-case basis. If approved, a check will be issued to the person responsible for the petty cash fund. Subsequent replenishments of the petty cash fund will be made to that same person as receipts are submitted on the Non Travel Reimbursement Voucher.

1. A maximum limit shall be as follows:

	OFFICE
High Schools	\$150
Middle Schools	\$100
Elementary Schools	\$ 75
Other Campuses	\$ 75

2. The petty cash is to be kept separated from all daily receipts.
3. No other cash fund is allowed except the change fund.
4. It is the responsibility of the principal or organization manager to exercise the maximum available security over these monies. All petty cash monies should be locked in the school safe overnight.
5. All disbursements will be evidenced by a properly completed Petty Cash Voucher by the employee responsible for the petty cash fund. The voucher can be used for a single or multiple receipts.
6. At all times the authorized amount should be reconcilable for audit purposes.
7. When the activity for the petty cash fund is completed, the remaining funds will be submitted to the Cashier in Financial Services along with any outstanding receipts attached to a completed Petty Cash Voucher. The employee responsible for the fund will be responsible for paying any deficit.
9. Petty cash funds will not be left in a vacant building during summer months.

Creating a Petty Cash Account

Upon receipt of a request from the principal to the Assistant Superintendent of Finance & Operations, an amount not to exceed the above described limits will be authorized.

A District check for the requested amount will be issued in the following style: John Smith, Principal

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

5.1 PETTY CASH/CHANGE FUND - GENERAL POLICIES, continued

Disbursements from Petty Cash Account

Disbursements from petty cash shall be limited to **an amount not to exceed cash available**, with the approval of the administrator of the petty cash fund. All disbursements should be evidenced by a Petty Cash Voucher with vendor receipts attached. The Petty Cash Voucher should be completed and approved by the organization manager.

Petty Cash purchases will be periodically audited by the Internal Audit Department to determine that proper procedures are followed in purchasing materials and supplies.

Petty cash may be used for any purchase which would be permissible by use of a Purchase Order. Additionally, petty cash may be used for:

- Picture refunds
- Library refunds
- Lost vending machine money
- Any other refund not requiring Central Office approval

The organization manager should exercise caution to ensure that petty cash expenditures will not overspend budget.

Petty cash may not be used for:

- Fixed assets
- Payroll-type payments
- Unauthorized/inappropriate/extravagant purchases
- Working meals attended by TISD employees inside the District

All employees should utilize a Sales Tax Exemption Form, so the District can avoid paying sales tax on purchases with petty cash. Reimbursements for sales tax will not be made.

Any exceptions to the foregoing guidelines should be approved by the Assistant Superintendent of Finance & Operations.

Petty cash should be replenished only after 50% of the approved amount has been expended.

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

5.1 PETTY CASH/CHANGE FUND - GENERAL POLICIES, continued

The Petty Cash Voucher (below) is available from the Financial Services website, Forms & Reports, on Employee Forms.

PAID TO: _____		AMOUNT: **\$ _____	
If more than one receipt, put Various here & list vendors below in Reason section			
BY: _____		DATE: _____	
Printed Name of Employee Responsible for Petty Cash			
		ORGANIZATION: _____	
Are you closing out this Petty Cash Fund? Y ____ N ____ If yes, pay any amount short to the Cashier in Financial Services or to the Campus Accountant.			
Attach invoices and/or receipts to this voucher. If a refund is issued, the person receiving the refund must sign here and documentation of his/her initial payment to the District must be attached.			
Vendor	Reason for purchase/refund		Amount
		Total**	\$
A CASH ON HAND:			\$
B PETTY CASH RECEIPTS SUBMITTED WITH THIS REPORT:		**	\$
C (OVER) / SHORT:			\$
D TOTAL:			\$
Account Code(s) for the attached receipt(s)/invoice(s)			
			\$
			\$
			\$
Total (should agree with Petty Cash Receipts total above):		**	\$
Signature of person responsible for petty cash			
Received by:			
		Date	
** These 4 totals should agree.			

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5.1 PETTY CASH/CHANGE FUND- GENERAL POLICIES, continued

Change Fund

A change fund may be established for making change for school business purposes or functions only, by submitting an Employee Advance/Reimbursement, requesting the appropriate amount, or, a campus check may be written to the responsible employee. The fund is not to be used for banking functions for school employees.

1. There shall be a maximum limit as follows:

High School	\$100.00
Middle School	\$ 50.00
Elementary	\$ 25.00
2. The change fund is to be kept separate from the petty cash fund.
3. The custodian of the change fund shall be designated by the principal and shall be kept separate from the petty cash fund.
4. At the end of each day, the money should be secured in the school vault or safe. No monies will be left in a vacant building over the summer months.
5. Money from the change fund is assigned to a teacher/sponsor for an event so that change may be made for such things as ticket sales. The teacher/sponsor receives a check made payable to him/her. The teacher/sponsor cashes the check to create the change fund. As soon as the event is over, or sooner if possible, the change fund money should be returned to the campus secretary/accountant. Funds from the change fund should be deposited separately and clearly marked "Return of change fund" on the bank deposit slip.

OR

A change fund is established by issuing a District check to the Change Fund Custodian (typically the accountant at the high school). The Change Fund Custodian checks cash out to teachers/sponsors as needed for school events. Cash is returned to the Change Fund Custodian as soon as possible. A separate receipt book should document all issues and returns of cash for the change fund. It is subject to audit and will be recorded as an imprest cash account on the general ledger.

6. The change fund custodian may exchange the large bills in the cafeteria after lunch is over. Arrangements should be made with the cafeteria manager regarding the appropriate time to do this since it must be before the daily bank deposit is prepared (**Section 5.1**).

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

5.2 CHECK REQUEST USAGE

Payment for a service previously performed may be processed by use of a Check Request. Links to directions:

[Check Request Instructions](#) [Invoice/Reference Numbers for Check Requests & Employee Reimbursements](#)

Examples of Check Requests:

Athletic event officiating (unless such officials are assigned through ArbiterSports)
Professional services (Consultants, with a copy of the contract attached)
Subscriptions
Maintenance agreements/software upgrades

A Check Request may also be used to pay for supplies under \$200.00. Payment for these items by Check Request is limited to the following:

- Petty Cash reimbursement
- Vending machine supplies
- Subscriptions
- Food purchases for on-premises consumption
- Approved vendor supplies up to \$200
- Postage (postmaster & mailing services)

Other acceptable uses of a Check Request are:

- Refunds (parking fees, lost textbooks, etc.)
- Yearbooks
- Book fairs & other sales / fund raisers

Multiple Refunds

Occasionally it may be necessary to make multiple refunds due to cancellations of field trips, on overcharges on books or bus transportation. In such cases, a single check may be issued to the activity sponsor, who will distribute the refunds to each student.

The form to use in this case is [Cash Issued to Employee or Student Form](#). Each student will sign a receipt indicating the amount, date, and reason for the refund. That documentation will be forwarded to Financial Services to be filed with the check documentation.

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

5.2 CHECK REQUEST USAGE, continued

Unacceptable uses of a Check Request are:

1. Payroll-type payments
2. Fixed assets
3. Unauthorized/inappropriate/extravagant purchases, such as:
 - Gifts, loans, credit or accommodation purchases for district employees
 - Purchases from any District employee
 - Salary or salary supplements to any district employee
 - Articles for personal use of District employees
 - Purchases of alcoholic beverages, controlled substances or firearms

Any exception to these guidelines must be approved by the Assistant Superintendent of Finance & Operations.

Submission Process:

1. Review Check Request Usage (**Section 5.2**) to insure that the bill may be paid via a Check Request.
2. Determine the proper account code.
3. Enter the Check Request in TEAMS, attach all relevant invoices/receipts/documentation.

Contributions

Operating & Campus Activity Fund

Contributions to charitable or other non-profit organizations are prohibited by State law.

Student Activity Fund / Campus Courtesy Fund

Monies collected from or by students, student groups and/or staff will be forwarded to the recipient group after the school deposits any monies to the Student Activity Fund (Fund 865) or Courtesy Account (in Fund 899) and forwards a coded **Direct Pay Request (DPR)** to Financial Services.

Example: American Cancer Society, YMCA, Red Cross

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

5.3 EMPLOYEE REIMBURSEMENTS

Directions for Employee Advance/Reimbursements

Invoice/Reference Numbers for Check Requests & Employee Reimbursements

Automobile Mileage Allowance

The district will reimburse approved automobile mileage incurred for use of a private vehicle for district business at a rate not to exceed the rate authorized by the Texas Comptroller of Public Accounts and published in the state travel allowance guide adopted by the comptroller under section 660.021 Government Code as of August 1 preceding the start of the fiscal year of the district. The district will not reimburse at a rate that exceeds the rate allowable by the IRS.

Financial Services will publish the effective mileage rate on the District's website. The rate will be set at whatever is approved by the Texas Comptroller of Public Accounts. If that rate is changed during a fiscal year, the District will adjust its rate accordingly. At no time will the district reimburse approved mileage at a rate that exceeds the rate approved by the Texas Comptroller of Public Accounts or the IRS.

Reimbursements

Checks may be issued to students or employees to reimburse them for personal monies expended for District purposes, provided that proper documentation is submitted in support of the expenditure. This is done by an Employee Advance/Reimbursement Request or Non-Employee Reimbursement Request.

Reimbursements should be kept to a minimum as a safeguard against unauthorized purchases by individuals. Reimbursement guidelines are included in the District's travel and reimbursement guidelines document available on the Financial Services website.

Advance Payments

Advance payment may sometimes be requested for necessary expenses expected to be incurred by athletic teams and other groups engaged in out-of-town travel. Procedures in these cases are as follows:

1. The activity sponsor (coach, club sponsor, etc) shall make a written request for an advance, stating the amount needed and the purpose for which the advance is required.
2. The request for advance payment should be attached to the Employee Advance/Reimbursement Request (EARR) in TEAMS which will route to the principal or department head for approval. The request should stipulate (in the "reason" blank) that the proposed payment is an advance.
3. At the completion of the activity, the sponsor shall bring to Financial Services all invoices, sales slips, etc, supporting the actual amount of expenses and shall return any unused funds, along with a completed travel voucher.

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

5.3 EMPLOYEE REIMBURSEMENTS, continued

4. The financial clerk will issue a cash receipt for the money returned, and will cross reference this receipt number to the original disbursement voucher. All supporting documents submitted shall be attached to the original disbursement voucher.
5. The settlement of all advances shall be completed no later than ten days after termination of the activity for which the money was advanced, except in cases deemed unusual or exceptional by the principal. In all cases, settlement must be attained prior to the end of the school year. It is the responsibility of the principal to assure that all advances are properly accounted for.

Working Meals

Reimbursement for a working meal may be processed by the Employee Advance/Reimbursement Request.

It is necessary to include all of the following requirements on an employee voucher form when submitting a DPR (required by the Internal Revenue Service) for a working meal:

1. The amount of each separate meal expense (per occurrence, not per person).
2. The date the meal took place
3. The name of the restaurant (if any), address or location and the type of meal (breakfast, lunch, dinner) if the information is not apparent from the receipt.
4. The reason for the meal or the business benefit gained/expected to be gained, as well as the nature of any business discussion or activity that took place.
Example: Superintendent having a breakfast with PTA Presidents.
The reason could be "to promote goodwill and positive community relations."
5. The occupation of, or other information about the person or persons for whom the meal expense is being claimed. Include name, title, or other designation sufficient to establish the business relationship with you.
Example: Mary Smith, any school PTA President
Jane Doe, other school PTA President

Failure to include the above will result in the reimbursement being denied and returned for correction.

Membership Fees & Dues

District monies, regardless of fund source, may be used for fees and/or dues in the organizations under any of the following conditions:

1. When memberships are institutional in nature
2. When specifically approved by the Superintendent
3. When approved as part of authorized District-related travel
4. When paid by a participant group (Student Activity Fund) for the group's sole benefit
5. Principals are allowed 2 memberships/year. Assistant Principals are allowed 1 membership/year. These memberships must be paid from the campus budgets.

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

5.4 CHECKS

All payments shall be made centrally through the District-maintained checking accounts with the exception of petty cash disbursements. No disbursements shall be approved unless sufficient funds are available in the appropriate account.

Payments must always be made to a specific person, company or organization. Checks shall not be made payable to "cash".

Under no circumstances shall checks be pre-signed by an authorized check signer. That is, no signature shall be affixed to a check until all blanks (date, payee and amount) have been completed.

All disbursements from any Fund shall be documented by original invoices, sales slips, or register tapes, and detailed support evidence. Particular attention should be given to checks written to District employees to ensure the expenditures are completely supported and explained. Statements, duplicate invoices, photocopies of invoices and other copies may not be adequate documentation.

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

5.4 CHECKS, continued

Cancellation

It will occasionally be necessary to cancel a check:

- which is outstanding for a period in excess of twelve months,
- which has been lost, or
- which has been returned by the payee for some reason.

In such cases, the following procedures shall be employed:

1. When the check is lost or unaccountable, a stop payment order should be issued by Financial Services.
2. Financial Services will void the check. The debiting of the bank account and crediting of the account to which the outstanding check was charged will occur, for checks issued during the current fiscal year. For checks issued in a prior fiscal year, the offset entry will be to Miscellaneous Local Revenue

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5.5 PAYMENTS TO EMPLOYEES

An employee is any individual who performs services subject to the control of the employer - what services shall be performed and how they shall be performed. Whether or not the employer permits the individual considerable freedom of discretion in performing the work is immaterial, as long as the employer has the legal right to control both the method and the result of the services.

If the service or tasks performed are at the general direction of the District, the person is an employee whose earnings are legally subject to federal income tax withholding and possibly teacher retirement contributions. Part-time or temporary status is not a fact in determining if a person is an employee.

Routine Services

Routine scheduled services rendered by an individual are paid through the payroll system. The Human Resources Department is the only office that may authorize employment.

Auxiliary Services

The TISD pays employees for any service rendered in addition to their routine duties **through the payroll system only**. Any such payments will appear on the employee's next regular paycheck as supplement pay and should be submitted on an **Extra Duty Pay form**.

Athletic Events

The event supervisor will submit an **Extra Duty Pay form** for each employee working an athletic event. The employee will receive his/her compensation on the next regular paycheck. The compensation will appear as a supplement and will include all events within the prior payroll reporting period.

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5.6 COMPETITION WITH COMMUNITY BUSINESS

The Tyler Independent School District should not compete with community businesses in the sale of any supplies or equipment, including foodstuffs. Any resale of any item, such as eggs, cheese, fertilizer, soft drinks, light bulbs, or any other supply item purchased by the District is prohibited with the exception of approved fundraising activities.

The only exceptions are for items declared to be surplus or salvage, and disposed of in accordance with Board Policy CI.

Additionally, vendors are prohibited from the presentation of any product (jewelry, clothing, luggage, etc.) without the approval of the Purchasing Department.

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

5.7 PROCUREMENT / TRAVEL PROGRAM CARD

Overview

The objective of using the Procurement/Credit Card Program is to provide a convenient and less burdensome method of procuring and paying for low-dollar value goods. Many items that are processed today through invoices would be candidates for the purchasing card with dollar amount limitations. An application for a District Procurement card can be obtained from the Accounts Payable Supervisor. A District Procurement Card is issued to an individual to be used for District business purposes and is held by that individual during his/her employment in the District.

District Travel Cards are for short term use. For certain personnel, a District Travel Card may be issued to provide a convenient way to pay for District business travel during a pre-determined span of time with a predetermined limited amount. Procurement cards will only be issued to those individuals approved by the Assistant Superintendent of Finance & Operations. Travel cards are approved by the Accounts Payable Supervisor.

Security

Use of the purchasing/credit card will be limited by the board policy, the AOG, and applicable Purchasing law.

The cardholder becomes responsible for obtaining receipts, documents and other paperwork and for keeping record of all transactions against the credit card. All transaction documents should be given to the department secretary.

The cardholder shall not attempt to use the purchasing/credit card beyond its expired date and no personal use of the card is permitted.

Purchase Order Not Required

The cardholder will not need to prepare a Purchase Order for purchases where the vendor accepts a purchasing/credit card. The approved supplier is paid immediately. Purchases can only be made from Approved Vendors defined by the Purchasing Department. The Director of Purchasing will review the Procurement Card statement each month.

Billing

The cardholder will receive a copy of his/her charges each month from the Accounts Payable Supervisor. The cardholder and his/her supervisor should promptly check each transaction incurred on the purchasing/credit card and return the billing statement with **all original invoices or cash register receipts** itemizing the purchases to Financial Services.

Both the cardholder and his/her supervisor must sign the Expense Report, indicating agreement and approval of the charges.

Purchasing/credit card charges will be paid from a default budget code provided by the organization. If the code on the Expense Report is not accurate, corrections may be indicated on the report and in TEAMS. However, if another department or campus code is used, that department head or principal must also sign the Expense Report, indicating approval of the charge.

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

5.7 PROCUREMENT / TRAVEL PROGRAM CARD, continued

Cardholder Responsibilities

[Procurement Card Policies & Procedures](#) contains essential information for any TISD Procurement Cardholder. It also contains a Cardholder and a Supervisor Acknowledgement form that are signed and submitted to Financial Services when a District Credit card is issued.

For those issued Travel Cards, the [Travel Card Authorization & User Agreement](#) gives the user information about what is required for Travel Card use.

It is the cardholder's responsibility to obtain all receipts or other documents for the purchases made on the credit card. If one loses the card or it is stolen, the Financial Services Office should be called immediately with the proper information:

1. The name of the purchasing/credit card.
2. Date lost/stolen.

Failure to follow these procedures may result in personal financial responsibility or revocation of the purchasing card.

State law pertaining to the use of District Funds applies to the use of District procurement/travel cards.

Any State or District policies being abused will result in termination of the procurement/travel card for the first offense. If the misuse continues the person violating the policy will be terminated.

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

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6.6 BUDGET ENHANCEMENTS

6.7 GUIDELINES FOR BUDGET TRANSFER/AMENDMENT REQUESTS

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

6.1 INTRODUCTION

The Tyler Independent School District's budgeting system is designed to implement cost effective methods of allocating and utilizing resources. Budgeting decisions require creative use of inputs to deliver an expected level of productivity. TISD uses a program - and zero based - budgeting system.

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

6.2 OVERVIEW OF PROGRAM AND ZERO BASED BUDGETING

Program- and zero based budgeting consists of the following primary processes:

- Planning – setting goals, objectives, program standards, and priorities to be achieved by each organization.
- Programming - grouping planned functions of each organization into programs and separating each into distinct activities; evaluating, ranking, and selecting alternative activities for addressing goals, objectives, and priorities.
- Budgeting – determining fiscal requirements for each activity and allocating resources to implement them.
- Evaluation – delineating, obtaining and providing information to support planning, programming and budgeting decision; and measure cost effectiveness of the results of the planned activities.

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

6.3 IMPLEMENTATION

Organizations in TISD will develop separate budget decision packages for both program maintenance requests and program enhancements (if applicable).

Program maintenance requests allow for the continuation of existing programs at a level essential to meet adopted district standards such as staffing, course base costs, and equipment standards. Requests include staffing allocations and per pupil allocations to each school for purchased services, supplies, and equipment necessary to provide all students with equal access to the district's educational programs and adequate support services.

Specific forms and instructions will be provided to all program managers annually.

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

6.4 POSITION CONTROL INVENTORY SYSTEM

The Position Control Inventory System is maintained by the Human Resources to ensure that full-time equivalent (FTE) allocations are within the approved limits established by the Board of Trustees. This file is used for the following:

- A budgeting tool for salary and personnel projections.
- Ensure accurate expenditure of payroll.
- Ensure accurate evaluation assignment information.
- Ensure accurate delivery of paychecks and district correspondence.

The Position Control Inventory System drives the personnel and payroll files; therefore, accuracy of information in the Position Control Inventory System affects accuracy of information in the personnel and payroll files. Changes to these records are processed with a transmittal form from Principals or Managers to Human Resources and the Payroll Office detailing new allocations, replacements for resignations, and transfers.

All requests for new allocations (new previously unallocated positions and new previously unallocated pay grade changes) should be first submitted through your respective supervisor and then approved by the Superintendent.

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

6.5 DIRECT ALLOCATIONS OF SCHOOL RESOURCES

Ongoing activities at the building level will be supported on the basis of direct allocations. Direct allocations are defined as staffing allocations and per pupil allocations. These allocations are used to provide the necessary personnel services, consumable supplies, equipment and current inventories of instructional materials needed for currently implemented programs.

The formula for the base allocation will be approved by the District Superintendent's Advisory Council and communicated to the building principals. Staff (full time equivalent – FTE) and per pupil (non-payroll) allocations will be made utilizing projected enrollment, course registration, programs, and FTE staff where appropriate. In addition to these base allocations, impact resources will also be allocated utilizing a weighting of the enrollment for the proportion of the students identified as special populations. The special populations are identified as bilingual/ESL, compensatory/remedial, gifted/talented, vocational, and special education.

Deviations from the total (base plus impact) allocations for staff or per pupil costs will be treated as an enhancement.

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

6.6 BUDGET ENHANCEMENTS

Budget packages for enhancements should include, but not be limited to, the following:

- Mandates for the enhancement.
- Impact on stated goals and objectives as well as populations served.
- Total one-time and recurring costs per year, including direct and support salaries and costs.
- Programs, activities, staff, and other costs that could be eliminated or reduced as a result of this enhancement.

Budget packages for enhancements should be submitted to your respective supervisor for review and approval. Packages approved by your supervisor will then be submitted to the District Superintendent's Advisory Council for review and action. Packages should be submitted as early in the fiscal year as possible to allow time for review and coordination with the overall budget process.

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

6.7 GUIDELINES FOR BUDGET TRANSFER/AMENDMENT REQUESTS

Should it become necessary to redistribute budget appropriations or amend the budget, the following guidelines are to be observed:

General Rules

Requests to transfer budget appropriations should be submitted to Financial Services by the campus principal or department head, or his/her designee.

Financial Services is responsible for computer approval or disapproval of the request.

Requests to amend the budget due to unanticipated revenue will be processed by Financial Services if they are in writing, detailing the source and amount of the unanticipated revenue (if any), along with the appropriate budget code to be amended. These written requests are to be directed to Financial Services.

Year End Procedures

The Budget Office will notify all schools and organization managers of the cut-off date for requesting budget transfers and amendments for the current school year. Any transfers/amendments necessary after the cut-off date will need to be handled on an individual basis by contacting the Assistant Superintendent of Finance & Operations.

Financial Services will review the revenues received and the expenditures/encumbrances recorded to date in the general ledger and compare this to the latest amended budget. Any necessary amendments will be recommended for approval to the Board of Trustees.

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

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

CENTRALIZED PURCHASING

7.1 INTRODUCTION

TISD is dedicated to the concept of Centralized Purchasing to help ensure continued compliance with the many laws and regulations governing purchases made by school districts in the State of Texas. A number of dollar-limit thresholds apply not only to the TISD, but also to individual schools, departments and organizations.

The fulfillment of the education program of the district is facilitated by the maintenance of a centralized purchasing system. To improve the administrative procedures of this organization and enhance the quality of service it can render to instructional and staff departments, all contacts with potential or approved vendors by employees of the district shall originate in the Purchasing Department. Vendors shall be informed that established administrative procedure requires that the buyer responsible for the purchase of the specific commodity, or his or her supervisor, be informed of all contacts at inception.

Purchasing Authority

The Board delegates to the Superintendent or designee the authority to determine the method of purchasing, in accordance with CH(LEGAL), and to make budgeted purchases.

- All awards must be approved by the Director of Purchasing
- Purchases and contracts for expenditures of \$100,000 and higher must be approved by the Board of Trustees prior to the award if for a new program/project.
- The Board has approved purchases pursuant to the terms of Inter local agreements to which the district is a party.

UNAUTHORIZED PURCHASES

The Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with adopted Board policy, current administrative procedures, and applicable law. The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control; persons making unauthorized purchases shall assume full responsibility for all such debts.

District employees shall not purchase supplies or equipment for personal use through the District's business office or other purchasing methods.

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

7.2 ACQUISITIONS

PURCHASES VALUED AT OR ABOVE \$50,000

Except contracts for the purchase of produce or vehicle fuel, contracts valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the District. The Board has authorized the following purchasing methods:

- competitive bidding;
- competitive sealed proposals;
- a request for proposals, for services other than construction services;
- a catalog purchase as provided by Government Code Chapter 2157, Subchapter B;
- an interlocal contract;
- a design/build contract;
- a contract to construct, rehabilitate, alter, or repair facilities that involves using a construction manager;
- a job order contract for the minor construction, repair, rehabilitation, or alteration of a facility;
- the reverse auction procedure as defined by Government Code 2155.062(d).
- the formation of a political subdivision corporation under Local Government Code 304.001.

In awarding a contract, the District may consider:

- the purchase price;
- the reputation of the vendor and of the vendor's goods and services;
- the quality of the vendor's goods or services;
- the extent to which the goods or services meet the District's needs;
- the vendor's past relationship with the District;
- the impact on the ability of the District to comply with laws relating to historically underutilized businesses;
- the total long-term cost to the District to acquire the goods or services; and/or
- any other relevant factor specifically listed in the request for bids or proposals.

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

7.2 ACQUISITIONS (continued)

Tie Bids:

- If the District receives two or more bids from responsible bidders that are identical, in nature and amount, as the lowest and best bids, it shall select only one bidder from the identical bids.
- If only one of the responsible bidders submitting identical bids is a resident of the District, that bidder shall be selected. If two or more such bidders are residents of the District, one shall be selected by the casting of lots. In all other cases, one of the identical bids shall be selected by the casting of lots.
- The Board shall prescribe the manner of casting lots and shall be present when the lots are cast. All qualified bidders or their representatives may be present at the casting of lots.

SOLE SOURCE PURCHASES

Compliance with Section 44.031 of the Education Code is not required for purchases that are available from only one source, including:

- An item for which competition is precluded because of a patent, copyright, secret process, or monopoly.
- A film, manuscript, or book.
- A utility service, including electricity, gas, or water.
- A captive replacement part or component for equipment.
- The sole source exception shall not apply to mainframe data processing equipment and peripheral attachments with a single-item purchase price in excess of \$15,000.

INTERLOCAL AGREEMENTS

To increase the efficiency and effectiveness of purchasing operations, the District may contract or enter into agreement with other local governments and with state agencies, to perform some of its purchasing functions. *Gov't Code 791.001, 791.011*

The District may agree with another local government, including a nonprofit corporation that is created and operated to provide one or more governmental functions and services, or with the state or a state agency, to purchase goods and services reasonably required for the installation, operation, or maintenance of the goods. Such an agreement may not, however, apply to services provided by firefighters, police officers, or emergency medical personnel.

A district that purchases goods and services by agreement with another local government or with the state or state agency satisfies the requirement to seek competitive bids for the purchase of goods and services.

CONSTRUCTION OF SCHOOL FACILITIES (SEE SECTION 12.4)

PROFESSIONAL SERVICES (SEE SECTION 12.1)

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

7.3 GUIDELINES

All purchases shall be made in accordance with the following guidelines:

Any material, supply, non-professional service or equipment requested shall be purchased by creating a requisition in TEAMS, provided that funds exist in the current year's approved budget. TEAMS provides a hierarchy of approvals including supervisors, the Assistant Superintendent of Finance & Operations or Executive Director of Financial Services, and the Coordinator of Purchasing/Risk Management. Any one of the above may reject the requisition and the reason will be provided in TEAMS. When the requisition becomes a Purchase Order, the originator of the requisition in TEAMS will be notified by email; shortly thereafter, a subsequent email will allow the originator to print the original Purchase Order.

Purchase of any material, supply, non-professional service, or equipment obligating the Board of Trustees of TISD shall be made **only** upon the issuance of a Purchase Order or contract, except for **emergency** conditions as defined below.

Purchase Orders should be checked on a regular basis to ascertain their status. Purchase Orders that remain open beyond 120 days will be subject to cancellation unless the requestor shows justification for extension.

Non – Budgeted Expenditures

An individual purchase of any quantity of a specific item that is not included in an organization's annual spending plan, shall be made only upon prior approval by the Assistant Superintendent of Finance & Operations.

Split Purchase Orders

Purchases of like items may not to be divided to avoid the approved dollar limitations prescribed by law and or local policy. Quantities of like items are to be consolidated into a single purchase request whenever possible and such purchases shall be considered cumulatively during the fiscal year.

Component Purchases

"Component purchases" means purchases of the component parts of an item that in formal purchasing practices would be purchased in one purchase.

Separate Purchases

"Separate purchases" means purchases of items made separately that, in normal purchasing practices, would be purchased in one purchase.

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

7.3 GUIDELINES, CONT'D

Sequential Purchases

“Sequential purchases” means purchases, made over a period of time, that in normal purchasing practices would be purchased in one purchase.

Approved Vendors

Please consult the Purchasing Department if there is any doubt about the status of a vendor. *Vendor Analysis* reports may not include current approved vendors for a particular item.

Credit/Charge Accounts

Only the Director of Purchasing has the authority to establish or open credit/charge accounts for use by District personnel. Any account so established must be in the name of Tyler Independent School District. No individual school or organization may maintain an account and obligate public funds for its exclusive benefit or use.

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

[7.4 Technology Purchases](#)

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7.4.6 RECEIPT, INVENTORY TRACKING & DELIVERY

7.4.7 TEAMS FIXED ASSET REQUISITION/PO PROCEDURES

7.4.1 PURPOSE

The purpose of this guideline is to establish a uniform process for the selection, purchase, delivery and installation of technology products. Additionally, this guideline establishes the process for maintaining an accurate inventory record for all TISD technology products, seeks to respect all computer software copyrights and to adhere to the terms of all software licenses to which the district is a party.

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

7.4 Technology Purchases (continued)

7.4.2 DEFINITIONS

Technology refers to any digital system of hardware, software, supply, component, module, and infrastructure or maintenance contract used for instructional or managerial purposes in the district regardless of the funding source or cost. Examples of technology include, but are not limited to, computers, cameras, printers, ebook readers, cabling, projectors, telephones, switches, routers, etc.

7.4.3 TECHNOLOGY PURCHASE OR LEASE REQUEST

All requests for purchase or lease of technology must begin with the customer placing a work order. Work orders are placed using the Eduphoria Help Desk application (<https://eduphoria.tylerisd.org>) menu # 10. Pricing and Purchasing. The work order creates a record of the request and forwards it to the Technology Purchasing & Project Coordinator. The customer will receive an E-mail confirmation of the work order and can track the progress of the work order through the Help Desk application.

7.4.4 TECHNOLOGY REQUEST REVIEW

All requests to purchase or lease technology will be reviewed by the Director of Technology Services. The Executive Director of Curriculum, Instruction and Staff Development will be involved in the review process if the request is related to instructional technology. Each request will be analyzed to determine if it is compatible with the district's existing systems and, if applicable, with the district's curriculum. Technology Services will determine the best vendor, pricing, configuration, procurement standards, budget availability and installation contractor as necessary. The Director of Technology Services will provide the customer with written authorization to proceed with the purchase or reason for denial of the purchase.

7.4.5 PURCHASE ORDER PROCESSING

Once purchase is approved, the customer will create a Purchase Order Request in TEAMS. The Work Order number associated with the original request must be on the PO. Technology Services will be available to assist with the creation of the PO. All PO Requests will be reviewed to ensure accuracy and completeness. All technology purchases must go through the purchase order process and not involve direct pays, short form purchase orders, district credit cards, or employee reimbursement. Items not associated with a purchase order will not be paid by the district without the written approval of the Director of Technology Services. The Technology Service Center is exempt from this requirement.

7.4.6 RECEIVING, INVENTORY TRACKING, DELIVERY AND INSTALLATION

All technology orders will be delivered to the Fixed Asset Department where they will be received, bar coded, entered into the Fixed Asset system and/or Hayes Inventory system, and then sent to the Technology Service Center for configuration and installation or to the customer as appropriate. Technology Services will coordinate installation with outside contractors when necessary.

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

7.4 Technology Purchases (continued)

7.4.7 TEAMS Fixed Asset Requisition/PO Procedures

Ship To Location: ALL fixed assets should have 731 as the ship to/delivery location so that they are delivered to the warehouse for the Coordinator of Fixed Assets to tag. Purchasing will be reviewing this and denying fixed assets that do not properly have 731 selected as the ship to location.

Requisitions Cannot Combine Unrelated Items in One Cart/PO

There must be a one-to-one relationship to accommodate the TEAMS Fixed Asset system. You can't have unrelated items that are not part of the asset(s) in the same cart/requisition/PO. See below for examples:

Incorrect: Projectors, Unrelated installations, etc., all entered in one cart resulting in one PO.

Example- 3 projectors, 5 installations for projectors, 2 installations for smartboards already purchased)

Example- 5 switches with varying amount of components that do not equally correlate to the number of switches

Correct: Projectors and the related installation should be in cart/PO if the same vendor is providing the installation using either 6395 or 6639 depending on price

Example- 2 projectors and 2 installations in one cart.

Example- 5 switches, and five of the various components that relate to each switch should be in the cart. – If they are different types- do a separate PO/cart for each type with the correct amount of items.

Note: If another vendor is used for installation, it should be on a separate PO coded to 6249.

If the installation is included in the PO for the asset(s) acquisition, then it should be coded to the fixed asset code 6395 or 6639

IPAD Purchases Individual iPads must have Apple Care, coded separately to 6249.

If a package of a group of 10 is purchased, the vendor includes the Apple care so it is all entered to 6395 as a quantity of 1 unit.

Consulting, Support, Maintenance, etc. Do NOT code to fixed asset 6395 or 6639. They should be coded to the correct object for the applicable service, typically 6249.

Percentages Please do not use percentages to split codes on the requisitions 50:50, 70:30, etc. It causes problems in Accounts Payable. You can split codes using dollar amounts with a separate line for each account code.

7.5. State & Federal Purchasing Procedures

See Section 15 Grants and Entitlements section.

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

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8.1 FURNITURE/EQUIPMENT

8.2 MAIL DELIVERY

8.3 POSTAGE CHARGES

8.4 ELECTRONIC COMMUNICATION DEVICES

8.5 BULK MAIL PROCDURES

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

8.1 FURNITURE/EQUIPMENT

Use the following guidelines when completing the paperwork for the pick-up of any old and/or obsolete equipment that you want removed from your campus.

Send a completed Fixed Asset Form to "Fixed Assets at Gary" with all items to be picked up listed on the form. **The completed forms must be in my office by the required date in order to be included in the pick-up.**

All requests must be on the official form and should be signed by the campus principal, department head, etc. The Fixed Asset form is available on the TISD website – choose Employees, Forms, then log in and select Miscellaneous Forms.

Please list furniture and equipment on separate sheets.

Furniture lists must be detailed. (Example: 14 student chairs, 29 student desks, 1 teacher desk, etc.)

Information for tagged items must be detailed. (Example: Gateway Computer, TISD tag # , Serial Number)

All items to be picked up should be listed, with or without fixed asset tags.

Broken desks and chairs should be placed in the dumpster, not collected for pick-up.

ALL ITEMS MUST BE IN ONE CENTRAL LOCATION ON THE CAMPUS.

ITEMS NOT LISTED ON THE FIXED ASSET FORMS WILL NOT BE PICKED UP. (Once the list has been turned in, you may not add items to the "pile".)

Do not enter a Work Order to Facility Services for this pick-up. If it is necessary to enter a work order, you will be notified to do so.

Usually there is one pick-up in the Fall and one in the Spring, so be certain your lists are complete. Contact the Coordinator of Textbooks & Fixed Assets for further information: 903-262-3195.

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

8.2 MAIL DELIVERY

The TISD Mail Service includes pick-up, sorting, and delivery of U.S. Postal Service, and inter-school mail.

Point of Delivery

Mail is delivered daily to one location at each campus, normally the principal's office. This is necessary in order to insure the timely delivery of mail to each building.

U.S. Postal Service Mail

U.S. Postal Service mail will be picked up and processed by the TISD Mail Service. For cost coding purposes, all mail that is not stamped should have the organizational number written on the upper left corner of the envelope. To insure proper coding and return of undeliverable mail, organizational numbers must be displayed prominently in the return address section of the envelope. Postage will be charged to your default code account section.

Inter-School Mail

Inter-school mail should be sent in brown mailing envelopes indicating who the mail is from, to whom the mail is going, and the destination. TISD employees are encouraged to use e-mail whenever possible.

Chain Letters

It is illegal to send chain letters through the U.S. Postal Service and not allowed through inter-school mail.

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

8.3 POSTAGE CHARGES

The code below indicates the postage default code for every TISD organization. Postage charges will default to this code:

199.11.6399.00.XXX.XX.000

Please use the following guidelines for all mail sent to the District Mailroom for processing.

If postage is to be charged to an account OTHER than the default account:

- Full detail code at the top left corner of each envelope.
- Band or tie groups of envelopes with full default code.

Rolls of stamps may be ordered from Financial Services using the [Postage Request Form](#).

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

8.4 ELECTRONIC COMMUNICATION DEVICES

CELLULAR TELEPHONES/PAGERS

Telecommunications Stipend

The District may provide a Telecommunications Stipend to certain employees to offset the cost of cellular phone/pager services and related expenses incurred for valid business purposes. An employee who uses a telecommunications device for business purposes is responsible for all bills and other costs associated with the device. Stipends of various dollar amounts will be established depending on the position and level of historical and anticipated future business usage. Stipends will be reviewed and approved on an annual basis.

To be eligible to receive a stipend, the employee's supervisor must send a request to the Assistant Superintendent of Finance & Operations. Any stipend approved must be funded from the budget of the requesting department or campus.

Each employee for whom a Telecommunications Stipend is authorized must provide all information requested by the District, and must certify annually (or at other intervals requested by the District) that the amount of the Telecommunications Stipend is equal to or less than the amount of money the employee spends for telecommunications services used for authorized and necessary business purposes. The stipend is not intended to reimburse the employee for expenses related to personal use of a telecommunications device. An employee who discontinues his or her telecommunications service is no longer eligible to receive a stipend and must immediately notify his or her supervisor of the discontinuation. An employee who changes his or her telecommunications service during a fiscal year must notify the appropriate supervisor immediately. The supervisor will evaluate whether the employee's Telecommunications Stipend should be reduced or discontinued as a result of the change.

The District will not provide cellular telephones/pagers to contractors or other personnel who provide services to the District, but who are not District employees.

Vehicle Safety

District employees are urged to exercise caution if they must use a cell phone/pager while driving. An employee who uses a cell phone/pager while driving should consider a "hands free" mode of operation using a speakerphone or an earpiece. Or, employees always can pull over out of traffic to take or make a call.

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

8.4 ELECTRONIC COMMUNICATION DEVICES (continued)

TELEPHONE USAGE GUIDELINES

Campus Use

Each teacher to whom a telephone is issued will keep the device properly secured at all times. Telephone ringers will be off during faculty meeting, staff development, and classroom instructional time.

Telephones may be used during instructional time and/or recess for the following:

- 1) To contact the parent or principal to report student successes.
- 2) To report emergencies.
- 3) To report disciplinary issues.
- 4) To contact custodians when immediate assistance is needed in classroom.
- 5) To call the office.
- 6) For research.
- 7) To request technical assistance.
- 8) To contact the supply room, lunch room, and/or media center.
- 9) By student at the teacher's discretion.
- 10) To schedule parent conferences.

Voice Mail

Voice mail is essential to ensure that teachers remain available to parents and other teachers without disrupting classroom instruction with a ringing telephone. Voice mail also allows parents and students to access homework assignments, classroom and school information hotlines, and to report absences and tardies. Telephone numbers shall be published so that parents, administrators, and other teachers may have direct access to voice mail.

Long Distance Calling

The District may provide access to long distance phone services for certain employees for TISD business purposes. Through arrangements provided by the District's long distance service provider, user access codes are required to place long-distance calls using district-provided phones. Principals and department heads are responsible for monitoring appropriate use of long distance service in their area of responsibility. Employees should keep their user access code confidential and not allow other employees to use their code.

Employees should not use TISD telephones to place personal long distance calls. Employees who must make a personal long distance call on an TISD phone in an emergency situation may do so if the call is charged to a personal long distance calling card.

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

8.5 BULK MAIL PROCEDURES

In a cost savings environment, the following bulk mail procedures should be followed.

Please use one of the following procedures when mailing 200 or more pieces of identical mailing, such as newsletters, report cards, meet the teacher postcards, etc. All items must now go through one of these two methods. If this large quantity is dropped off at the Administration Building for postage, it will not be processed and the campus will be responsible for retrieving it. Tyler ISD school mail will not pick up items and deliver to Global Mailing. This is the responsibility of each campus.

Bulk Mail Guidelines (read carefully before beginning the process)

OPTION #1:

1. Do not address/place mailing labels on the mailing items. Send Mr. Davis (joe@globalmailing.com) an electronic file of addresses for labels. His office will handle placing this information on the items to be mailed.
2. Contact Joe Davis with Global Mailing Services at 903-592-9959. Tell him you are with Tyler ISD and he will discuss your project with you.
3. These projects are paid for with a Direct Pay. Indicate on the Direct Pay that you will need a check and that you will pick up the check from the Finance Department so it is not mailed directly to the Global Mailing Services. Mr. Davis will send you an invoice; you enter the Direct Pay, and send it to Accounting. Please keep in mind that the Tyler ISD Finance Department typically prints checks on Tuesday and Thursday mornings so plan for this time frame when working on a bulk mail project.
4. After you receive your check, hand deliver the check and mailing items to Mr. Davis' office:
Global Mailing Services
1700 East Front Street
Tyler, Texas 75702
5. Mr. Davis will take care of the rest. He prints the labels and mails the items but he does not stuff envelopes.

OPTION #2:

Some campuses currently use the U.S. Postal Service directly for their bulk mail needs. This process may continue.

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

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

9.1 GENERAL INFORMATION

The goal of the Textbook Department is to account for and facilitate the distribution of textbooks for the District in an efficient manner. This goal is attained through the Textbook Coordinator with the cooperation of MISCELLANEOUS SERVICES and the campuses within the district.

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

9.2 TEXTBOOKS – RESPONSIBILITIES

Pupil, Parent, or Guardian
Teacher and Principal
Textbook Coordinator
Superintendent
Local Board of Trustees
Textbook Division
State Board of Education

Pupil, Parent, or Guardian

TEC 12.65(b): "...Books must be covered by the pupil under the direction of the teacher. Books must be returned to the teacher at the close of the session or when the pupil withdraws from school.

TEC 12.65 (c): "Each pupil, or his parent or guardian, shall be responsible to the teacher for all books not returned by the pupil, and any pupil failing to return all books shall forfeit his right to free textbooks until the books previously issued, but not returned, are paid for by the parent or guardian."

In addition, the student is responsible for keeping the textbook in good condition. Writing in, or marking on non-consumable textbooks is not allowed. Any misuse of the textbook due to carelessness or neglect may be considered cause to charge the student a fine for that textbook, or for full payment if the book is unusable.

Teacher and Principal

TEC 12.65 (b): "...Teachers shall keep a record of the number of all books issued to each pupil."

TEC 12.65 (d): "Teachers and school officers must make such reports as to the use, care, and condition of free textbooks as may be required by the local trustees or by the State Department of Education."

The principal or campus textbook contact may control the textbook activity within the school by:

- Making a yearly physical inventory of all books.
- Maintaining all textbook records and a statement of current charges.
- Insisting on regular textbook inspections by the teachers, and
- Keeping all extra textbooks in a controlled bookroom.

Textbook Coordinator

TEC 12.65(b): "All books shall have on one inside cover a printed label stating that the book is the property of the state. Schools shall number all books, placing the number on the printed label."

TAC 81.156: "Each school district shall conduct an annual physical inventory of all current adoption textbooks and learning systems which have been requisitioned and delivered to the district. The results of the inventory shall be recorded in the district's files and be available for review by Central Education Agency for all textbooks and learning systems which are determined to be lost during the physical inventory."

The duties of the textbook coordinator are two-fold: controlling all textbook activity within the district and coordinating all textbook activity with the Textbook Division.

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

9.2 TEXTBOOKS – RESPONSIBILITIES, continued

The Textbook Coordinator is responsible for enforcing the textbook laws and rules as set forth by the legislature and State Board of Education. It is the division's duty to provide districts with all necessary forms, instructions, and information to requisition and receive the necessary textbooks. The procedures listed in this manual detail the work performed by the Textbook Coordinator.

The Textbook division shall:

- Requisition textbooks electronically through EMAT, the TEA Textbook Administration's Textbook Management System.
- Accept all textbook shipments for the district, including the one official sample textbook or prospectus, and report all shipment errors and/or discrepancies.
- Report all publishers who fail to ship samples.
- Be responsible for all shipments of textbooks from the district (interim, expiring-adoption, out-of-adoption).
- Collect all funds for lost and paid for textbooks from the schools and submit all funds to the Financial Services Department.

The Textbook Coordinator shall:

- Request a strict accounting of textbooks within the system for which he/she is assuming responsibility
- Maintain all records of textbook activity including textbook distribution to all schools within the system
- Ensure that all books are numbered and that "Property of the State of Texas" is printed on the inside cover.
- Remember that he/she is accountable for all textbooks charged to the system during his/her tenure.
- Ensure that an annual physical inventory is completed.

Superintendent

By law, the Superintendent's textbook responsibility is the reporting of district-wide maximum memberships to the Commissioner of Education (TEC 12.61). TAC 81.153, Selection of Textbooks by Local School Districts gives jurisdiction over multiple list selections to the Superintendent and Board of Trustees.

Appointments to the local textbook committee are based on the recommendations of the Superintendent, who serves as chairman of the committee.

Because the Superintendent is the chief administrative officer in the district and is ultimately responsible for all activity within the district, it is important that he/she is kept abreast of all textbook activity. It is strongly suggested that the Superintendent ensure that the coordinator is maintaining accurate textbook records, controlling the textbook funds, and conducting the annual physical inventory. The Superintendent should require that all textbook problems and questions be routed to the textbook coordinator. The Textbook Division prefers to deal directly with the coordinator and refers all textbook inquiries from teachers, principals, etc. to the coordinator.

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

9.2 TEXTBOOKS – RESPONSIBILITIES, continued

Local Board of Trustees

TAC 81.153, Selection of Textbooks by Local School Districts, gives the Board of Trustees shared jurisdiction over the district's multiple list selections. The Board approves the recommendation of the Superintendent for appointment of the local textbook committee. All textbooks recommended for selection by the committee must be ratified by the Board of Trustees, and the President and Secretary will sign the Local Textbook Committee Report.

State Board of Education

The State Board of Education (SBOE) oversees the activity of the Texas Education Agency as a whole, including the textbook system. The SBOE is responsible for the enforcement of Texas Administrative Code, Title 19, Chapter 81, Subchapter D, State Textbook Program, wherein all rules and regulations pertaining to the purchase and distribution of free textbooks are given. The SBOE meets in November of each year to adopt the textbooks that will be used in the public schools of Texas.

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

9.3 TEXTBOOKS – TERMS AND ABBREVIATIONS

Terms

Ancillary Material – Instructional material provided by the publisher to the school district the first year of the adoption and sometimes continues through the stint of the adoption depending on the agreement between the curriculum head and publisher. This is not a TEA tracked material.

AOG – Administrators Operating Guide – The AOG is written to supplement and define board policies, administrative regulations and official directives. There is a section on textbooks. This will be updated periodically for all Textbook policies and procedures. Please make a copy of this section for your textbook notebook.

ARD – Admissions/Review/Dismissal - A required meeting to review the placement and annual progress of a special education student.

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

9.3 TEXTBOOKS – TERMS AND ABBREVIATIONS, continued

Audit – The Textbook Coordinator will visit the campus and physically count textbooks on hand. A date and time are set in advance so that texts can be located in one central area by grade level and title. Titles should be stacked by fives, turning each fifth book a quarter turn in order to be counted more efficiently. Textbooks may not be double-stacked in shelves.

Bilingual Textbooks – Textbooks written in Spanish for pupils who are not proficient in English and whose primary language is Spanish. Students enrolled in bilingual programs are entitled to textbooks both in English and Spanish, when available.

Book Code – a four digit number which identifies a textbook within the district. The first four digits of this number are called a Multi-List Code (MLC), which comes from TEA. The first digit is the grade level through 8th grade, with a 9 representing grades 9 – 12.

Consumable Textbooks – TEA adopted textbooks, which are paperback workbooks, are designed to be used only with one student per text. At the end of the year the student may take it home or it may be thrown away. These texts are to be marked in. If the student transfers from one campus to another, he or she takes the text with him/her. A new consumable textbook is not issued to the same student twice. Consumables are only used in Kindergarten, 1st, and 2nd grades. The subjects using consumables at this time are Handwriting, Spelling, Reading, ESL and Math. At the end of the school year, only the consumables that have not been used are counted in the inventory.

Current Adoption – Titles that are in adoption and are currently being used in the district.

Damaged Textbooks – Textbooks that are still in use but misused by a student. The student will pay a fine if the damage is slight or purchase the text if the damage is extensive. The campus textbook contact or the principal will make this call.

Defective – This term is used when a textbook is falling apart, not from normal use or damage from student mishandling. Defective textbooks are those textbooks that have bindings that have come apart.

Destroyed – This term is used when a textbook needs to be replaced because of disasters such as fires, floods, pipes that burst, or illness (vomiting). These texts may be thrown away because of diseases carried if they are stored or shipped back to TEA. With proper documentation, the district is given credit for destroyed textbooks through one of the circumstances listed above. Principals must notify the Textbook Coordinator within 30 days of the incident by sending signed documentation with the following information:

- Address of occurrence
- Name of student, if applicable
- Date of occurrence
- Manner in which textbook was destroyed.

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

9.3 TEXTBOOKS – TERMS AND ABBREVIATIONS, continued

Electronic Textbooks – This is a special classification of textbooks that are CD-ROM or Internet site driven.

Elementary Grade Marking – On the back, outside cover of most elementary textbooks there is a single digit number (usually in one of the lower corners), which represents the grade level for that text.

Enrichment Curriculum – This curriculum is any subject that is not a foundation curriculum. Examples of enrichment subjects are Health, Physical Education, Languages Other Than English, Art, Fine Art, Economics, Career, and Technology.

Exams for Acceleration – Exams for Acceleration Textbooks are textbooks that are used by students to study for these exams. Usually the request is taken care of on the campus level. These are for students currently enrolled in the district. The campus will be responsible for communicating to the parents the date the textbooks should be returned.

Extension – This term relates to a decision made by the SBOE to extend the adoption period of a textbook beyond its normal six years.

Fines – Money collected for a textbook damaged slightly by a student. The amount of the fine has been decided on the campus level in the past, usually starting at \$5.00.

Foundation Curriculum – This curriculum is any subject that comes from the following group of subjects: English, Math, Science, Social Studies, Government, Geography, and Texas, U.S., and World History.

Highlighting – The use of highlighter pens to draw attention to a particular word, sentence, or paragraph in a textbook. Textbooks may be highlighted by a school district for the instruction of special education students if the student's IEP requires such highlighting.

IEP – Individual Education Plan – This is the education plan developed by an Admissions, Review and Dismissal Committee for a special education student.

Inventory – This is a physical count of all TEA adopted textbooks on a campus. This is done at the end of the school year by persons on the campus.

IOG – Instructional Operating Guide – The IOG provides you with the knowledge and resources necessary to know how the instructional framework of this district operates.

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

9.3 TEXTBOOKS – TERMS AND ABBREVIATIONS, continued

ISBN – International Standard Book Number – This is a ten or 13 digit number usually on the outside back cover of the textbook. This number is assigned by the publishing industry to requisition textbooks through TEA or purchase them from the publisher. This ten or 13 digit number is given to a title and should be the same for every text printed with that title.

Membership – Total number of students in a grade level usually by campus (elementary). Secondary is by course number.

Membership Audit – This is the term used by TEA to describe how it audits local school districts on textbook inventories. The TEA Audit Division reviews the enrollment of a district's students to determine if the local districts have ordered excessive textbooks.

MLC – Multiple List Code – This is a four digit number (the first four digits of our book code) that TEA uses to identify titles and subject areas.

New Adoption – Textbooks that are selected by TISD adoption committee in February, ordered on April 1st, sent to the TISD Warehouse over the summer, and delivered to the campuses for use in the upcoming school year.

Out of Adoption – The symbol used for out of adoption texts is OA. These are textbooks for which the TEA contracts have expired. A list is e-mailed to each campus in April or the first of May. The District Textbook Office will delete these titles from your textbook software system. These textbooks are gathered by the campus textbook coordinator in October and picked up by the Warehouse. All boxes should be marked OA. A standard size should be used, no larger than a paper box, so boxes are not too heavy for warehouse employees to handle. All OA's are sent to third world countries. Students are responsible for any text going out of adoption up through the last day of school and will pay for the text if it is lost. The student or the teacher may keep any texts going out of adoption after the last day and hour of class. Out of Adoption textbooks may not be sold or donated to an organization or company that will sell them. Out of Adoption textbooks are not to be thrown away.

PEIMS – Public Education Information Management System – This is the system through which each campus reports its daily attendance to TISD Data Processing, and in turn to Region 7. These attendance numbers are very important as they determine not only the TISD revenue from TEA but also the quantity of textbooks that can be obtained from TEA, at any given time.

Samples – Materials provided by the publishers of new titles that are up for adoption by the district. Samples may be kept on campus after the selections are completed by the Textbook Committee or sent back to the Warehouse.

SBOE – State Board of Education – A panel of elected people who establish rules of governing operation of TEA.

SOG – Secretaries Operating Guide – For office staff, the SOG may be used as a quick reference guide, or "how to".

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

9.3 TEXTBOOKS – TERMS AND ABBREVIATIONS, continued

State – Texas Education Agency

Statement of Charges – This is a yearly account from TEA of titles, quantity, and dollar value of all textbooks charged to the District.

Supplementary Readers – Textbooks on a certain subject used as “reading” materials, which were adopted for supplemental purposes rather than actual classroom instruction purposes.

Surplus – Textbooks above the allotted membership quota.

TEA – Texas Education Agency – the state administrative organization that regulates and oversees public education in the state of Texas

TEKS – Texas Essentials Knowledge and Skills – This is a listing of all the curriculum items that will be taught in a specific subject.

Textbook Committee – This committee is appointed to examine all instruction materials adopted by the State Board that are up for adoption. The Superintendent or designee shall be a member and serve as chair of the committee. Members of the committee shall be professional staff, and the majority shall be classroom teachers.

Textbook Covers – TEA requires that all state-adopted textbooks be covered with textbook covers.

UOH – Usable on Hand – The number of textbooks physically on a campus not including those lost or paid for.

Worn out textbooks – This is a term used by TEA to describe a textbook that has been used to the extent that it should not be reissued to a student.

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

9.4 TEXTBOOKS – FINANCIAL PROCEDURES

TEXTBOOK FINES

These are guidelines for consideration to determine fines:

Badly Torn Page – cost of the book (student then owns the book).

Badly Damaged Cover – Cost of book (student then owns the book).

Heavily Marked Pages – Cost of the book (student then owns the book).

Slightly Damaged Cover \$5.00

Slightly Marked Pages \$5.00

PAYMENT FOR LOST TEXTBOOKS

Procedure:

1. Campus collects money from student.
2. Campus issues a receipt to the student.
3. Money is deposited into campus Textbook Activity Account.
1. Payment for lost textbooks is issued by transfer to the District Textbook Account, for the replacement of titles lost, at the time of the campus inventory.

Textbook Refunds

PURPOSE: To refund money for a textbook that was lost and paid for.

Procedure:

1. Prepare a Textbook Refund Request including:
Payee: Name & Address of the Parent or Guardian receiving the refund.
Student's Name
Reason: Textbook refund and complete book title
2. Request a Direct Pay through the campus secretary or accountant.

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

9.5 MISCELLANEOUS

Quotas are determined by the Central Textbook Office, based on grade level or course enrollment, according to the percent determined by TEA when a new title is adopted.

All textbook backorders will be filled by the Central Textbook Office.

If a student moves from one campus to another within TISD, please send only the state-provided consumable workbook with the student to the new campus. All other textbooks should be returned to the school by the student.

Do not dispose of any out of adoption books. These may be kept on campus, for use by the teacher after the last day of school or the warehouse will pick up them up in October.

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

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10.1 TRAVEL REIMBURSEMENT

All travel guidelines and forms are available on the [Financial Services website](#). Please refer to the [Travel Guidelines website](#) and the [Travel Guidelines & Procedures document](#) for information about the District's travel reimbursement policies and procedures.

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

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11.4 PTA/ OUTSIDE ORGANIZATION PRINTING

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

11.1 SUMMARY OF SERVICES

Print Services primary purpose is to provide services in the area of quick copying, printing and binding.

Service functions provided by Print Services are classified into several major categories:

- **Prepress Services** include reducing and enlarging originals/artwork; straighten and clean up customer's originals.
- **Quick Copying Services** include low and high volume black and white and color copies.
- **Printing Services** include one-color or multiple-color offset printing.
- **Bindery Services** include collating, padding, drilling, stapling, tape binding, folding and cutting.
- **Forms Management Services** including print on demand forms to eliminate the need for warehousing material that changes frequently.
- **Consultation Services** include assistance concerning each of the areas listed above.

All the products listed below may be printed or copied in a single color or multiple colors of ink. The most economical means of reproduction is black ink on white or colored paper. Print Services can reproduce on carbonless paper, card stock, as well as regular paper. Paper sizes range from 8 ½ x 11 to 11 x 17. Any material can be printed on the standard sizes of paper, and then trimmed to size.

Types of Products:

Bookmarks
Brochures
Calendars
Certificates
Curriculum Guides

Covers
Directories
Flyers
Forms
Handbooks

Handouts
Letterhead
Newsletters
Photography
Posters
Programs
Worksheets
Yearbooks

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

11.2 GENERAL INFORMATION

All requests for printing of materials should be submitted through TEAMS Copy Center.

TISD Print Services will review each print request and schedule them.

Outside printing is ordered at campus level.

All printing should conform to TISD policies, regulations, and copyright laws concerning materials that can be printed and distributed.

- No personal printing may be reproduced.
- TISD cannot reproduce material for resale.
- Copyright material must have written release.

Orders are accepted on a first come, first served basis. The Print Services Supervisor makes exceptions to this regulation.

Production time for all printing services depends on the size and complexity of the order.

Turn around time depends on the existing workload.

Print orders requiring layout may take longer than the normal five (5) working days.

When submitting multiple print orders, please stagger the date due. (i.e. if a teacher is submitting ten (10) different Print Requests, the date due should be one or two days apart for each request).

Each school or department should appoint a contact person for the Print Services staff to consult with concerning orders and /or billing.

Instructional and Administrative requests will take priority over work requested from outside organizations. All originators are responsible for any copyright infringements resulting from the printing and/or duplicating of any or all materials.

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

11.3 SUGGESTIONS FOR COPY PREPARATIONS

Originals – Copies will reproduce best if the originals are black ink on white paper.

Ball Point Pen – Black and red ink reproduce well. Blue and other light colors of ink are not recommended. In most cases the printing, copier, or camera equipment cannot reproduce other colors as clearly as black or red.

Pencils – Originals with pencil markings do not reproduce on most equipment. Pencils should not be used on any artwork.

Tape – If tape is used to layout materials, it should not be placed over typed copy or artwork.

Margins – A minimum of ½ inch margins should be kept on all four sides of the original. This is important for orders that will be reproduced on an offset press or high-speed copier. A margin is necessary to allow for bindery options. It is recommended that the margins be kept the same throughout your order for a professional look.

Page Numbers – For a professional look, page numbers should be in the same location on each page.

The center of the page is the best place to number pages since the number of overall pages will determine whether a page falls on the right or left side of a book. Print Services recommends all collated orders have page numbers. This insures the order will be collated accurately. If you prefer not to have page numbers, page numbering can be done with a non-reproducing pencil/pen or numbered on the back of each original.

Pictures – Black and white photographs and good-quality color pictures reproduce best. Newsprint pictures or photographs taken from previous printed material do not reproduce well.

Please remember that your finished order can only be as good as the originals submitted for printing.
Originals are attached to the Copy Center order in TEAMS.

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

11.4 PTA / OUTSIDE ORGANIZATION PRINTING

The primary purpose of the Print Services Department is to support the internal operation of the District; however, as a service to the PTA and other organizations, some of the basic services offered by Print Services will be available.

Materials that are printed by TISD Print Services should:

1. Be of the type that conveys information.
2. Be directly related to local PTA organizations
3. Be subject to a **ten (10) working day completion schedule**. (*See Note Below*)
4. Be taken directly to the TISD Print Services.
5. Have camera-ready art.
6. Conform to TISD policies and regulations.
 - No personal printing may be reproduced.
 - Copyright material must have written release.
7. Printing request must be filled out at the school office and a copy brought to Graphics with originals.

Note: Directories requiring collation will be subject to a four (4) week completion schedule.

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

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

12.1 CONTRACT INFORMATION

All Service Contracts

All contracts should include a scope of services, standard terms and conditions, contractor rates (if applicable), and a not-to-exceed amount. All service contracts/financial agreements must be written and require the approval by an authorized individual (see Exhibit 1) prior to the obligation of any District resources. Any such contract/agreement by another employee, unless the contract/agreement is subsequently ratified by the Superintendent or designee, is not an obligation of the District.

Please see the [Background Procedures for Other Employees](#) to know how a contractor will be paid and what process must occur BEFORE work is performed.

Except for the professional services listed below, all service contracts must follow the procurement procedures outlined in Section 7 of the AOG.

Exempt Professional Service Contracts

Exempt Professional Services include services that fall within the scope of the practice of:

Accounting	Optometry
Architecture	Professional Engineering
Attorney	Real Estate Appraising
Landscape Architecture	Professional Nursing
Land Surveying	Financial Consulting
Medicine	Technology Consulting

The Texas Attorney General Opinion has recognized that Professional Services may also include members of disciplines requiring special knowledge or attainment and a high order of learning, skill, and intelligence including guest speakers, consultants, writers, and artists. See DM 410(1996)

The purchasing requirements of Section 44.031 of the Education Code do not apply to a contract for professional services rendered, including the services of an architect, attorney, or fiscal agent.

Competitive bids shall not be solicited for professional services of any licensed or registered certified public accountant, architect, landscape architect, land surveyor, physician, optometrist, professional engineer, state-certified or state-licensed real estate appraiser, or registered nurse. The selection of a provider of professional services shall be based on demonstrated competence and qualifications to perform the services; fair and reasonable price; must be consistent with and not higher than the recommended practices and fees published by the applicable professional associations; may not exceed maximum provided by law.

- Exhibit I is applicable for purchases that require signed contracts, or exceptions to TISD standard terms and conditions.
- Routine categorical purchases from an authorized/compliant vendor (e.g., office supplies or food items from an approved caterer) normally will not require additional approval beyond the normal purchasing procedures.

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

12.1 CONTRACT INFORMATION, cont'd

Written contracts, agreements, MOU's and other documents legally obligating Tyler ISD, that provide services to any campus or department for any reason, must be approved by the appropriate department head, principal, respective executive director, and chief officer supervising the department or school.

- Campus non-term (one-day) consultative contracts, agreements for workshops, programs, performances, etc., that are **\$500 or less** will require the signature of the principal. These must be completed prior to the date of the service, etc.
- Administrative departments non-term (one-day) consultative contracts, agreements for workshops, programs, etc., that are **\$500 or less** will require the signature of the department head. These must be completed prior to the date of the service, etc.

All contracts, agreements or MOU's **over \$500** will require the signature of the Assistant Superintendent of Finance & Operations.

Any contract valued more than \$100,000 will require board approval.

Certain types of contracts may require initial negotiation, draft, and review by the District's general counsel. The respective chief officer will route any contract in need of review by general counsel through the Assistant Superintendent of Finance & Operations.

See purchasing webpage for contract flowchart.

Exclusions:

- Fundraisers
- State/Co-op contracts (contract #'s should be shown in the Justification box of the check request or purchase order).

Other Notes:

- Multiple workshop dates by the same company or consultant should be under one contract – not separate contracts for each date.
- Workshops, performances for multiple locations by the same company or consultant should be under one contract – not separate by dates.
- When a contract is for multiple locations and a department pays part and the campus pays part – the total of the payment to the vendor should be the amount of the contract. Do not use separate contracts for each location.

District employees are encouraged to use the Contract for Consulting Services form for any consulting contract. It is on the the Financial Services website under Financial Services Forms, Financial Documents and Forms.

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

12.2 LEASE PURCHASE CONTRACTS

Lease purchase contracts are purchases and will follow the guidelines of the District's Purchasing Procedures.

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

12.3 CONSTRUCTION CONTRACTS

Construction contracts are developed from quotations (amounts less than the State bid limit) or bids and subsequent negotiations. Additional terms and conditions of all contracts must be carefully reviewed for additional costs. The Superintendent or designee will sign all construction contracts.

Board policies regulating the construction of school facilities are set out in policy: CV (generally); CVA (competitive bidding); CVB (competitive sealed proposals); CVC (design/build contracts); CVD, CVE (contracts using a construction manager); and CVF (job order contracts for minor repairs/alterations).

Change Orders

Unless allowed in the original contract, a change order to a construction contract is an amendment to the original construction contract and requires the same approval procedures as required for the original contract.

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

12.4 COPY DISTRIBUTION OF ALL CONTRACTS

An original copy of all Board approved contracts shall be forwarded to and filed in the Deputy Superintendent's office. A photocopy may be kept on file in the originating office.

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

12.5 CONSULTANT TRAVEL *

Some consultant contracts require the District to reimburse the consultant for travel expenses. In these instances, special guidelines must be used:

- Upon request, the Department or Campus hosting the consultant will arrange airline reservations and/or hotel accommodations.
- Car rentals will be limited to not more than a mid-size automobile.
- Reimbursements for consultant-owned cars will be limited to the current mileage reimbursement rate

The Superintendent or designee must approve any deviations from the above.

* It is recommended that the contract with the consultant specifies no reimbursement for travel costs; the fee should include the total to be paid.

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

12.6 PAYMENTS TO NON-EMPLOYEES FOR CONTRACTUAL SERVICES

Except for the Exempt Professional Services in Section 12.1, all contractual services must follow the guidelines in Section 7.

Payments to individuals not employed on a regular basis by TISD may require such evidence as requested to guarantee that the individual is performing a service that is both necessary to the educational program of the TISD, and one for which the individual is in business to provide, on a full or part-time basis, as an on-going activity to multiple service receivers.

The following procedure shall apply to the payment of the financial obligation arising from the contract or agreement:

Single Payment Method

In those instances where one payment is required, the chief administrator who receives the service, product or benefit will prepare a properly coded Check Request to submit, along with an attached invoice and/or copy of the contract agreement, to Financial Services for processing.

Multiple Payment Method (Leases, Rentals, Lease Purchases)

In those instances where multiple payment installments are required, the chief administrator will prepare a properly coded Check Request or planned purchase order for the first installment, indicating the following information::

1. Description of agreement
2. Number of installment payments and frequency
3. Amount of each payment
4. Total of all payments
5. Initial payment due date

The originating campus/department will enter a Check Request or Purchase Order for subsequent installments, as needed. If circumstances arise which void the contract or agreement, Financial Services must be notified immediately.

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

12.7 RESULTING MATERIALS RECEIVED

When supplies or materials are acquired for the District as a result of a contracted service, consideration should be given to the relative value of the supply versus the service involved to produce it. This comparison has ultimate expenditure code consequences. In general, parts and labor are both included in 6249.

As an example, the cost of the paper and ink required to print the “School Times” is less than the cost of the printing efforts by the vendor; therefore, this bill is a service and should be coded to Object 6299.

Another example is the repair of a copier, which requires the installation of a new drum. The cost of the drum is significantly greater than the cost of the installation; therefore, this bill is a supply and should be coded to Object 6399.

Both examples above assume a single invoice with the separate cost not detailed.

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

12.8 COMPETITIVE FOOD POLICY

The Food Service Department of the TISD will establish rules and regulations necessary to control the sale and distribution of foods within the immediate proximity of the local school's food service areas. This control is to minimize the direct competition with meals served under the National School Lunch and Breakfast programs during lunch and breakfast periods.

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

12.9 VENDING MACHINES

Contracts for vending machines will be processed through the Purchasing Department of the TISD. Products for these machines determined to be of minimal nutritional value as defined by FNS (Food and Nutrition Service) of the U.S. Department of Agriculture, shall not be sold in the general proximity of the food service areas.

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

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13.2 PROPERTY MANAGEMENT DISPOSITION

13.3 INVENTORY SCHEDULE AND PROCEDURES

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

13.1 Property Management – General Information

The goal of the Coordinator of Fixed Assets is to account for and distribute fixed assets of the District efficiently and effectively. The District follows a capitalization policy, affixes stewardship responsibility on particular individuals and provides maximum utilization of district assets.

Responsibilities of the Coordinator of Fixed Assets include:

- Account for district property
- Redistribute equipment and furniture
- Provide administrative guidelines
- Maintain a fixed asset catalog
- Maintain computerized records
- Collect asset utilization information
- Coordinate disposition of assets
- Audit organization assets
- Develop a standard equipment (asset) list
- Provide data for insuring district property
- Provide asset value information for the district financial statement

Fixed assets inventory includes only items listed in the Fixed Asset Catalog; however, the list may be updated at any time. The general guidelines are:

An expenditure is classified in the general fixed asset account if:

- The item is tangible
- The unit cost of the item is \$5,000 or more
- The unit cost of the item is \$1,000 or more for group asset purchases greater than \$100,000
- The useful life is estimated at more than one year
- Inventory control is desired and economical
- TEA requires it when items under \$5,000 per unit are purchased as a set

An item, which is attached permanently to the building, is not inventoried separately. This is considered in the overall value of the building (Building Improvement).

Property tags should not be placed in direct view if the equipment is to be used by a student. In general, place tags on the underneath side. If the item has a serial number, place the property tag as close to the manufacturer's tag as possible.

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

13.2 Property Management Disposition

The following is general information regarding TISD guidelines and procedures for obtaining and discarding fixed assets from an organization/school.

TISD Fixed Asset Guidelines

Use the following guidelines when completing the paperwork for the pick-up of any old and/or obsolete equipment that you want removed from your campus.

Send a completed Fixed Asset Form to “Linda Little/Fixed Assets at Gary” with all items to be picked up listed on the form. **The completed forms must be in her office by the required date in order to be included in the pick-up.**

All requests must be on the official form and should be signed by the campus principal, department head, etc. The Fixed Asset form is available on the TISD website – choose Employees, Forms, then log in and select Miscellaneous Forms.

Please list furniture and equipment on separate sheets.

Furniture lists must be detailed. (Example: 14 student chairs, 29 student desks, 1 teacher desk, etc.)

Information for tagged items must be detailed. (Example: Gateway Computer, TISD tag # , Serial Number)

All items to be picked up should be listed, with or without fixed asset tags.

Broken desks and chairs should be placed in the dumpster, not collected for pick-up.

ALL ITEMS MUST BE IN ONE CENTRAL LOCATION ON THE CAMPUS.

ITEMS NOT LISTED ON THE FIXED ASSET FORMS WILL NOT BE PICKED UP. (Once the list has been turned in, you may not add items to the “pile”.)

Do not enter a Work Order to Facility Services for this pick-up. If it is necessary to enter a work order, you will be notified to do so.

Usually there is one pick-up in the Fall and one in the Spring, so be certain your lists are complete. Contact the Coordinator of Textbooks & Fixed Assets for further information: 903-262-3195.

The Coordinator of Fixed Assets will process transfers and deletions of items on the Fixed Asset Report.

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

13.3 Inventory Schedule and Procedures

When an organization is scheduled for inventory, the Coordinator of Fixed Assets will send the appropriate documentation and instructions.

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

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

Authority- Board Policy Manual, EHDA

14.1 DETERMINATION OF COURSES

Courses to be offered in summer school shall be determined by the Department of Secondary Education.

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

14.2 ENROLLMENT, TUITION & FEES

Enrollment, tuition and fees are to be set by the Department of Secondary Education.

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

14.3 COLLECTION OF TUITION

The following guidelines should be followed when collecting summer School tuition:

1. Upon collection of tuition, the amount collected is to be recorded on a numbered receipt (3 part receipt: original to student, yellow to principal, pink copy stays in book) including students name, check number, and method of payment.
2. The receipt number is included on the deposit ticket.
3. All collections for tuition shall be remitted to the bank for deposit on a timely basis.
4. An Operating Fund deposit slip is to be filled out designating the school's name and indicating "Summer School" on the deposit slip. The campus will keep the yellow copy of the deposit slip, place the remaining slips in a **sealed bank bag** (information visible from outside of bag).

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

14.4 REFUNDS FOR SUMMER SCHOOL TUITION

No refunds may be paid directly by the school. All requests for refunds will originate at the school and will be transmitted to the Director of Secondary Education for approval and payment. The student's registration form with original receipt should accompany the request for refund. The District Accounting Office will issue all checks for refunds of tuition.

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

SECTION 15 – GRANTS & ENTITLEMENTS

[See Separate Tyler ISD State & Federal Grants Manual](#)

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

For all information regarding Records Management, please visit:

<https://www.tylerisd.org/page/records-management>

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

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

17.1 CRITERIA FOR REPLACEMENT

Any unrepairable furniture or equipment that meets the criteria set forth in this section is eligible for replacement on a "needs justification basis". This replacement policy covers only that equipment on the Minimum Equipment Standards List purchased by TISD General Operating Fund monies. Items purchased with Student Activity Fund monies, gifts from PTA, etc. are specifically excluded from replacement coverage. Equipment for programs over and above the regular instructional curriculum is excluded from Justified Needs for initial funding. These programs should be funded on a Special Projects basis.

Classroom Furniture

Classroom furniture will be replaced only when:

1. Top of desk or table is damaged
2. Chair seat and/or back are broken or potentially hazardous
3. Frame is broken
4. There are insufficient quantities on hand

Non-classroom Furniture

Non-Classroom furniture will be replaced only when:

1. Furniture is damaged beyond repair
2. Furniture is unsafe for use
3. Furniture is inappropriate for situation

Basic Classroom Equipment

Basic classroom equipment will be eligible for replacement when:

1. Numbers of service calls warrant replacement
2. Repair cost approaches replacement cost
3. Equipment is unsafe for use
4. Equipment is damaged beyond repair

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

17.2 PROCEDURE – JUSTIFIED NEEDS

Organization Responsibility

When an organization considers an item eligible for replacement through Justified Needs, the following steps should be taken:

1. Forward requests for Fixed Assets and Equipment items to the Purchasing Department for approval and disposition.
2. The Purchasing Department will secure approval of Assistant Superintendent of Finance & Operations.

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

17.3 NEW FURNITURE – JUSTIFIED NEEDS

New Furniture

When a new employee needs new furniture, the request should be sent to the Purchasing Department. The Purchasing Department will:

Verify that a need exists.
Check existing furniture inventory for needed item(s).
Prepare order for new furniture if none in inventory.

The furniture will be standardized in a manner for similar positions. The Assistant Superintendent of Finance & Operations approve any item to the contrary.

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

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

Authority: DBD (Legal), DBD (Local)

18.1 GENERAL POLICY STATEMENT

No Board member or District employee shall, in his capacity as such officer or employee, make or participate in the making of a contract with any person, corporation, partnership, trust, or association by which he is employed, or in whose business he has a pecuniary interest, direct or indirect. A Board member or District employee does not make or participate in the making of a contract if he abstains from any action in regard to the contract.

This section shall not apply to the following:

1. Contracts let after competitive bids have been received pursuant to published notice
2. Contracts for property or services for which the price or rate is fixed by law

Any District employee who violates this policy shall be subject to appropriate disciplinary measures, including discharge from District employment.

No District employee who, by reason of his/her employment, purchases or influences the purchase of goods and services for the District, may accept gifts of personal or other property, gratuities, concessions, commissions or accommodations from any vendor of such goods and services to the District.

An employee who violates this policy shall be subject to appropriate disciplinary measures, including suspension, discharge from District employment, or criminal prosecution.

Vendors who violate this policy shall immediately have their names removed from the approved vendor list.

Professional personnel will not use their position to promote any product or service for profit.

See Conflict of Interest Regulations/Statements on the following two pages.

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

Authority: DBD (Legal), DBD (Local)

18.1 GENERAL POLICY STATEMENT, continued

Tyler ISD

EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CONFLICT OF INTEREST

**DBD
(EXHIBIT)**

Employees are required to disclose to their supervisor any situation that creates a potential conflict of interest with proper discharge of assigned duties and responsibilities or creates a potential conflict of interest with the best interests of the District. This includes the following:

- A personal financial interest
- A business interest
- Any other obligation or relationship
- Nonschool employment

If any potential conflict of interest exists, the employee should complete the [Disclosure of Potential Conflict of Interest](#) form. This form is available on Financial Services website, Forms & Reports, Employee Forms. After the employee and supervisor sign the form, it is forwarded to the Assistant Superintendent of Finance & Operations who will distribute copies to Internal Audit, Purchasing, and Human Resources.

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

18.2 USE OF SCHOOL EQUIPMENT BY EMPLOYEES

Employee use of equipment owned by the TISD is prohibited unless its use is directly related to the program or the school activities as determined by the Superintendent's Advisory Council, or designee, who is responsible for all facilities and equipment.

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

18.3 REFERENCE MATERIALS - SALE BY PERSONNEL

Teachers should not attempt to sell reference books or other materials in the attendance area of the school where they teach.

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

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

19.1 MAY/JUNE PROCEDURES

Periodically, the District Internal Auditor will visit each school to audit their activity funds. Before the financial secretary leaves for the summer, the following procedures should be completed:

1. The school secretary or bookkeeper should make sure all current bills are paid and cash on hand is receipted and deposited.
2. **A final Petty Cash Voucher** should be completed and forwarded to Financial Services, if applicable.
3. Office petty cash, library petty cash, and change fund should be the only cash that remains in the safe over the summer. All club and student funds should be receipted, deposited, and recorded appropriately.
2. The ledger should be current and balanced to the computer report.
3. All documents should be filed and organized. Be sure all documents and records will be accessible to the Internal Auditor during the summer.
4. If there is any special information you wish the Internal Auditor to have, please leave detailed notes or a letter in an envelope or folder, addressed to the auditor.
5. Make sure the principal will properly maintain your records during your absence.
6. Any unpaid bills should be submitted to Financial Services.

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

19.2 AUGUST PROCEDURES

With respect to campus activity funds, to ensure the central accounting records reflect current activity for the interim review by the District's independent auditing firm, the campus financial personnel should conduct the following procedures after returning from summer break:

1. Review the activity fund records and any unrecorded receipts or expenditures by the principal during the break.
2. Ensure all transactions are recorded and receipted as needed.
3. Review any notes or memos from the District Internal Auditor.
4. If petty cash was deposited before summer break, it must be requested again if it is needed again in the next fiscal year.
5. All items ordered and received by August 31st should be "received in" on the system by August 31st.

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

19.3 END OF YEAR EXPENDITURES

Use the following example as a guideline in determining what code to use in clearing any outstanding obligations:

Any expenditure which occurred, or was accrued on or before August 31, should be coded to that year, unless it is immaterial. The general guideline is that all open encumbrances will be accrued if received on or before August 31.

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

19.4 ROLLOVER ENCUMBRANCE ERRORS

The District will identify requisitions that "rolled over" into the next fiscal year (but should not have) and will take away appropriations related to those requisitions. Likewise, the District will provide appropriations for those requisitions that did **not** rollover (but should have) by the following means:

The Assistant Superintendent of Finance & Operations will reinstate the appropriations.

This method of correcting errors is available to the District until the Board of Trustees has acted on the budget increase related to the rollover.

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

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

20.1 FAIR LABOR STANDARDS ACT (FLSA) - GENERAL GUIDELINES

The TISD is liable for any minimum wage and overtime entitlements incurred since April 15, 1985. As a general rule, executive, administrative, and professional employees (including teachers) are exempt from the pay requirements if they meet the exemption tests established for each category. Generally speaking, exemption is dependent on the employee's duties and responsibilities, and the salary paid, except in the case of teachers.

The Human Resources Department is responsible for monitoring internal compliance with provisions of the Fair Labor Standards Act.

The U. S. Department of Labor will investigate complaints of pay violations at a time yet to be determined.

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

20.2 COVERAGE

School districts may use one of three primary tests to determine whether an employee is exempt from the FLSA as a bona fide executive, administrator or professional employee. Each of the three tests has a long and short version. A school district may apply the short test in claiming exemptions; however, an employee may qualify for exemption by meeting all of the criteria in either the long or short test for any category.

Job title alone, or the salary paid does not make an employee exempt. The entire exemption test, including both duties and responsibilities and the salary paid, must be met before an employee is considered exempt.

Exempt Employees

Exempt employees are those employees who are exempt from the minimum wage, overtime pay, and certain record keeping requirements of the Federal Wage-Hour Law.

Non-Exempt Employees

Non-exempt employees are those employees who are covered by the minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA). Employees may be paid on an hourly or salary basis. The employees are required to record their time at the beginning and end of their scheduled shift into the time clock. Employees are required to punch out for lunch.

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

20.3 JOB DESCRIPTIONS

The exempt or nonexempt status of each position is to be so noted on each job description. Positions will be re-evaluated for exemption status when job descriptions change.

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

20.4 HOURS WORKED/ WORK WEEK

Hours Worked

Hours worked by an employee include all the time that an employee is required to be on duty, to be on the employer's premises, or to be at a required workplace by the employer. This is true even if the employee is not actively engaged in performing the work. Waiting time or periods of inactivity are considered time worked when the time belongs to and is controlled by the employer. However, periods during which an employee is completely relieved from duty, and which are long enough for the employee to use for his or her own purposes, are **not** considered time worked.

Meal periods do not have to be counted as time worked if the employee is completely relieved from duty and the meal period is thirty or more minutes in length. Rest periods or coffee breaks from five to twenty minutes in length must be counted as hours worked.

Work Week

A work week may be defined as a fixed and regularly recurring period of 168 hours- seven consecutive twenty-four hour periods. A work week for nonexempt employees in TISD begins at 12:01 a.m. on Monday and ends at 12:00 midnight on Sunday.

Each work week stands alone in computing overtime pay entitlements. Overtime rates will be paid only if more than forty hours are worked, regardless of which days are worked. Employee schedules may be altered within the work week to grant regular work time off when an employee has worked forty hours prior to the end of the week, so that the total hours within a week do not exceed forty. Equivalent hours of compensation time cannot be accrued and used in later weeks; they will carry over at time and one-half.

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

20.5 OVERTIME PAY REQUIREMENTS

Overtime includes any hours worked in excess of **forty hours in the same work week**. Overtime compensation cannot be waived by voluntary agreement, and an employee cannot "donate" overtime or agree to reduced rates. Any agreement by the employer that no overtime will be worked, or that overtime work will not be paid unless authorized in advance, will not change the employee's legal right to receive pay or compensatory time for the overtime worked. Every work week stands alone in computing overtime pay and overtime worked. Different work weeks cannot be consolidated or averaged in determining overtime pay during a pay period.

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20.6 PART-TIME WORKERS

Employees who work fewer than forty hours per workweek are treated as part-time workers under the Fair Labor Standards Act, and as such, are not entitled to an overtime premium until they work at least forty hours in a workweek. The FLSA does not require overtime for part-time employees who work **beyond** their mutually agreed upon hours, but fewer than forty hours per week. It should be emphasized that FLSA requires an overtime premium **only** after forty hours are worked in a workweek.

All organizations must have prior approval of the Human Resources Department before employing any individual on a part-time basis. Human Resources will determine the hourly/daily rate.

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

20.7 RECORDKEEPING/ RETENTION

Non-Exempt Employees

Time records of the daily and weekly hours worked during each period will be kept on all non-exempt employees. The employees are required to record their time into the time clock at the beginning and end of their scheduled shift, as well as their lunch break.

All records required by the FSLA are to be kept for three years.

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

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21.1 CASH MANAGEMENT

21.2 DEPOSITORY AGREEMENT

21.3 OTHER REVENUES INVESTMENT

21.4 COLLATERAL

21.5 INVESTMENT PURCHASING CONTROL

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

21.1 CASH MANAGEMENT

Cash management is the control of the TISD funds from the time they are received until the time of disbursement. The Executive Director of Financial Services will be responsible for the daily transactions included in the following:

- Obtain daily bank balances
- Estimate cash receipts and disbursements
- Invest available funds
- Evaluate and adjust collateral

Cash flow projections will be maintained as a vehicle to forecast asset balances available for investment. A spreadsheet is maintained daily that details the existing cash balances, major revenue sources, and anticipates cash disbursements. This tool is used to project balances following tax deposits, campus deposits, investment maturities, grant revenues, food service deposits, payroll costs, accounts payable clearings, medical self insurance claims, and workers compensation claims.

All employees with authority to make investment transactions are responsible for obtaining investment training. The Public Funds Investment Act, Section 2256.008, requires that all employees responsible for investing attend at least one 10-hour training session within 12 months of assuming duties and receive at least 10 hours of instruction from an independent source approved by the investment committee once every 2 years.

An investment policy will be in effect and will be reviewed annually by an investment committee.

An investment report will be submitted quarterly to the Board of Trustees. The report shall describe the investment position at quarter end. The report shall include a summary of any deposits in any pool(s) and shall include the beginning and ending market values, additions and changes, and fully accrued interest for the period. Each investment shall be listed with its maturity date at book and market value. The investment portfolio shall also show a break down of each fund's investment capacity. Portfolio performance is to be benchmarked against the average daily rate of the 90-day T-Bill. Quarterly investment reports will be reviewed annually by an independent auditor.

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

21.2 DEPOSITORY AGREEMENT

The Tyler Independent School District's depository greatly influences cash transactions. A depository will be selected through a bid process every two years, with the option to renew for up to three consecutive two-year periods. This institution must be FDIC insured, and monies deposited must be invested in accordance with the Texas Education Code School Depository Act, Chapter 45, Subchapter G, of the Education Code. The Uniform Bank Bid and Depository Contract also applies in Title 19, Part II, Subchapter D, of the Texas Administrative Code.

The District currently manages twenty-one accounts:

1 General Operating	This account handles the maintenance and operational transactions of the District.
2 General Operating NOW	This account bears interest for the General Operating Fund.
3 Online Store	This account handles receipts for payments by credit card for various District activities that are campus based.
4 Trust & Agency	This account handles campus and student activity transactions for Funds 461, 865, 810 and 899.
5 Trust & Agency NOW	This account bears interest for the Trust and Agency accounts.
6 Food Service	This account handles the maintenance and operational transactions of Food Service.
7 Food Service NOW	This account bears interest for the Food Service Fund.
8 Financial Clearing ZBA	Accounts Payable checks are cleared through this account and reimbursed by the operating fund.
9 Payroll Clearing ZBA	Payroll checks are cleared through this account and reimbursed by the operating fund.
10 Health Ins Clearing HFTPA	Health Insurance checks are cleared through this account and reimbursed by the Insurance Fund.
11 Insurance Fund	Claim payments processed by the District's claims administrator are drawn from this account.
12 Insurance Fund NOW	This account bears interest for the Insurance Fund.
13 P E A T	Property & Liability (claims after 12-1-05) payments processed by the District's Claims Administrator are drawn from.
14 Consolidation Application	Special Revenue monies (other than Campus Activity) are deposited into this account.

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

21.2 DEPOSITORY AGREEMENT, CONT.

15 General Operating MM	This is an investment account bearing interest for the General Operating Fund.
16 Capital Investment MM	This is an investment account bearing interest for the Capital Investment Fund.
17 Food Service MM	This is an investment account bearing interest for the Food Service Fund.
18 Debt Service MM	This is an investment account bearing interest for the Debt Service Fund.
19 Insurance MM	This is an investment account bearing interest for the Insurance Fund.
20 T & A MM	This is an investment account bearing interest for the Trust & Agency accounts.
21 Capital Projects MM	This is an investment account bearing interest for Capital Projects.

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

21.3 OTHER REVENUES INVESTMENT

Investment Authority

The Assistant Superintendent of Finance & Operations and the Executive Director of Financial Services shall serve as the investment officers of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be executed on a delivery versus payment basis.

Approved Investment Instruments

From those investments authorized by law and described further in CDA(LEGAL), the Board shall permit investment of District funds in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety and Investment Management

The main goal of the investment program is to ensure its safety and maximize financial returns within current market conditions in accordance with this policy. The investment officers shall observe financial market indicators, study financial trends, and utilize available educational tools in order to maintain appropriate investment managerial expertise. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest rate fluctuations by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

Liquidity and Maturity

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

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

21.3 OTHER REVENUES INVESTMENT, cont.

Diversity

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

Monitoring Market Prices

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant declines in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisors, and representatives/advisors of investment pools or money market funds. Monitoring shall be done monthly or more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

Funds / Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the strategy defined below.

Operating Funds

Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Agency Funds

Investment strategies for agency funds shall have as their objectives safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Debt Service Funds

Investment strategies for debt service funds shall have as their objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.

Capital Projects

Investment strategies for capital project funds shall have as their objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.

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

21.3 OTHER REVENUES INVESTMENT, cont.

Insurance Funds

Investment strategies for insurance funds shall have as their primary objectives safety, investment, liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Safekeeping and Custody

The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.

Brokers / Dealers

Prior to handling investments on behalf of the District, brokers/dealers must submit required written documents in accordance with law. [See Sellers of Investments, CDA(LEGAL)] Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC), and be in good standing with the National Association of Securities Dealers.

Soliciting Bids for CDs

In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.

Interest Rate Risk

To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification. The District shall monitor interest rate risk using weighted-average-maturity and specific identification.

Internal Controls

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

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

These controls shall be reviewed by the District's independent auditing firm.

21.4 COLLATERAL

The management of collateral is defined by The Public Funds Collateral Act, Section 2257, and is exclusive of any conflicting law. Collateral is required for deposits and certificates of deposit not covered by federal deposit insurance. Obligations that may be pledged as collateral are set forth in the district's bi-annual depository contract, as approved by the Board of Trustees and the State.

Obligations pledged to secure deposits will be held by a third party, separate from the pledging institution. Written custodial agreements are included in the District's depository agreement. The custodial bank determines the market value of the pledge collateral on a daily basis. The District uses this market value to determine that pledged collateral is adequate to cover its deposits.

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21.5 INVESTMENT PURCHASING CONTROL

Treasury Bills, Notes, Bonds Repurchase Agreements and Government Agencies' securities shall be purchased using the delivery vs. payment method. That is, funds shall not be wired or paid until verification has been made that the Trustee received the correct security. The security shall be held in the name of the District on behalf of the District. The Trustee's records shall assure the notation of the District's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the District.

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

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22.1 PROPERTY, CASUALTY AND LIABILITY INSURANCE

22.2 SCHOOL LIABILITY FOR ACCIDENTS

22.3 INDEMNITY BOND

22.4 REPLACEMENT OF MISSING/STOLEN GOODS

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

22.1 PROPERTY, CASUALTY AND LIABILITY INSURANCE

Authority- Board Policy Manual, CRB

1. The Purchasing/Risk Manager will administer the insurance program and advise the Assistant Superintendent of Finance & Operations on all matters pertaining to risk management.
2. Insurance carriers will be selected on a periodic basis, with contract anniversary dates which are in the best interest of the District.
3. Broker consultant services will be selected, within budget parameters, as may be needed to aid in drawing specifications for the District's insurance requirements.
4. Contracts for insurance coverage will be let, based on either bids or quotes, whichever is in the District's best interest, and in compliance with existing State law and official regulatory requirements.

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22.2 SCHOOL LIABILITY FOR ACCIDENTS

A Texas school district, as an arm of the state government, is immune from liability regarding accidents that occur on school grounds or any place that is under the jurisdiction of the school district, **except** liability incurred from the operation and use of school-owned motor vehicles. See **Section 10.8**, Car Rental for School Employees on Approved Travel.

However, this immunity applies only to **governmental and not proprietary functions**. A proprietary function is one in which the District would assume the role of a for-profit private business, rather than performing its governmental duties. While Texas appellate courts have declined to rule that a school district was engaged in a proprietary capacity when presented with claims, all Texas school districts should watch their activities closely to avoid creating any perception that an activity is proprietary. This caution is particularly appropriate when a private organization is involved. In those instances a district should avoid assuming a portion of the financial risk, such as sharing in the gate.

The TISD purchases motor vehicle liability insurance to protect against claims for its automobile property damage and automobile liability exposures for vehicular accidents involving district owned vehicles.

The TISD does not purchase liability insurance for other types of accidents/incidents such as medical bills for a student injured on school grounds, replacement of a windshield broken by a rock thrown from a district mower, etc. The purchase of such liability insurance to protect against a liability, for which state law provides immunity, would be an improper use of funds. TISD carries workers' compensation insurance to provide benefits to employees who are injured in the course and scope of their employment.

In accordance with TISD policies and procedures, all accidents/incidents involving district vehicles, van/trucks rented to move equipment, theft, or vandalism that result in property or equipment damage should be timely reported. The Risk Management department should be notified in the event of an accident/incident as soon as feasible, but no later than 30 days from the date of the occurrence and followed up with a written report. See **Section 23.2**.

All vehicles (vans/trucks) that will be rented must acquire liability and comprehensive coverage from the lessor.

The broad immunity provided to governmental entities is a major reason that students are offered the opportunity each year to purchase student insurance. Should the organization have questions desire clarification, or need assistance, they should contact the Purchasing/Risk Manager.

TYLER ISD MOTOR VEHICLE ACCIDENT REPORT

COMPLETE AND RETURN FORM TO THE FOLLOWING:			
TO:		DEPARTMENT:	
FAX NO:		LOCATION:	Administration Bldg.
PHONE NO:			
DATE OF ACCIDENT:			
TIME:			
POLICE NOTIFIED:			
TICKETED:			
LOCATION/ADDRESS OF			
DESCRIPTION OF ACCIDENT:			
DISTRICT VEHICLE #:			
YEAR/MAKE/MODEL:			
VIN:			
TISD DRIVER'S NAME:			
PHONE NUMBER:			
DEPARTMENT:			
DATE OF BIRTH & DRIVER LIC #:			
ANY INJURIES:			
DESCRIBE DAMAGE TO VEHICLE:			
PASSENGERS/NAME/ADDRESS:			
OTHER DRIVER'S NAME:			
ADDRESS:			
BUSINESS PHONE #:			
HOME PHONE #:			
YEAR/MAKE/MODEL			
VIN:			
PASSENGERS NAME/ADDRESS:			
DESCRIBE DAMAGE TO VEH:			
NAME OF INSURANCE CO:			
POLICY #:			
PHONE #:			
INJURED:			
NAME AND ADDRESS:			
BUSINESS PHONE #:			
HOME PHONE #:			
EXTENT OF INJURIES:			
WITNESSES:			
NAME AND ADDRESS:			
HOME PHONE:			
REMARKS:			
DATE:			
EMPLOYEE'S SIGNATURE:			
SUPERVISOR'S SIGNATURE:			
RISK MANAGEMENT USE ONLY			
DATE REPORT		ICW NOTIFIED:	
AJUSTE		CLAIM #:	

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Authority- Board Policy Manual, CG

22.3 INDEMNITY BOND

All funds are insured against dishonest acts of employees under a Public School Systems Employees Blanket Bond carried by the Tyler Independent School District. This bond protects the District to a set limit for each employee handling monies.

Reports of Loss

In the event that a loss or dishonest act involving monies is uncovered, it should be reported immediately to the Purchasing & Risk Manager, who will advise the bonding company to make an investigation.

Acts Not Insured

This indemnity bond does not cover burglary, theft by a non-employee, mysterious disappearance or accidental destruction of money or property. It is, therefore, incumbent upon each organization manager and/or school principal to provide the maximum security available for the protection of District assets.

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

22.4 REPLACEMENT OF MISSING/STOLEN GOODS

All losses - mysterious disappearance, vandalism, burglary, theft or fire - should be reported immediately to:

1. Police/Fire Department
2. Principal/Organization Manager
3. District Security
4. Insurance Services

This report should be followed up with a written report (**Section 22**), that has complete detailed information, including the police report number, (attach written report if available) within **two work days** to:

1. District Security
2. Insurance Services

Any individual incident involving a loss of district property/equipment may require an investigation by Insurance Services to determine if the loss was preventable or non-preventable. Non-preventable losses are losses from theft/vandalism that occur even though the organization or school took all precautions necessary to safeguard the District assets. Preventable losses are losses from theft/vandalism that occur when the organization or school failed to take all precautions necessary to safeguard the District assets. Should Insurance Services' investigation determine the loss was preventable due to the school or organization failure to comply with the AOG guidelines, the replacement/repair will not be paid from general funds. All costs must be paid from the campus' budgeted funds.

Personal items lost, stolen or damaged cannot be replaced from District funds.

Money stolen (petty cash, cafeteria, campus activity, etc.) from the campus/organization will not be replaced.

Uninsured losses or vandalism of standard equipment may be replaced from sources outside the school or organization budget after receipt of documentation of loss (written report/Insurance Services with police report number).

Approved replacement/repair for losses of standard equipment will be replaced with the original or a comparable item from an approved vendor. If the organization decides to "upgrade" after a loss, the added cost will come from the organization's budget.

Mysterious disappearance of equipment does not qualify as a burglary, and replacement will come out of the organization or school's budget.

**TYLER INDEPENDENT SCHOOL DISTRICT
THEFT / VANDALISM INCIDENT REPORT**

DATE OF LOSS: ____/____/____ TIME: ____ (AM) ____ (PM) ____
POLICE REPORT # _____

LOCATION: _____
ORGANIZATION# _____
(SITE / ORGANIZATION)

ADDRESS:

(STREET) (CITY) (STATE) (ZIP CODE)

DESIGNATION OF LOSS: _____ THEFT ____ VANDALISM ____ OTHER ____
(RM#, LIBRARY, OFFICE, ETC.)

DESCRIPTION OF HOW INCIDENT OCCURRED:

**DETAILED DESCRIPTION OF ITEMS BEING REPORTED: ALL INFORMATION REQUESTED BELOW IS
REQUIRED IN ORDER TO RECEIVE PROPER REPLACEMENT IF APPROVED BY INSURANCE SERVICES
(REFER TO AOG, Section 22.4).**

<u>DESCRIPTION OF ITEM</u>	<u>FIXED ASSET #</u>	<u>TISD TAG#</u>	<u>SERIAL #</u>	<u>ORIGINAL COST</u>

OTHER INFORMATION (VENDORS PREVIOUSLY USED, PURCHASED BY PTA, OLD INVOICES, ETC).

DATE: ____/____/____ PHONE #(____) ____ - ____

REPORT SUBMITTED BY:

APPROVED BY PRINCIPAL:

INSURANCE SERVICES USE ONLY

DATE REPORT RECEIVED: ____/____/____ APPROVED OR DENIED: ____/____/____

PO # _____ VENDOR # USED: _____ STOCK REQ # _____
TRANSFER # _____

NOTIFICATION SENT TO SITE/ORG: ____/____/____
REASON FOR
DENIAL: _____

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

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23.2 FDB REGULATION - ADMISSIONS – INTER-DISTRICT TRANSFERS AND CLASSROOM ASSIGNMENTS

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

23.1 CAMPUS/DISTRICT BUSINESS DAYS & EXTRA DUTY SUBS

Campus Business Days

Campus codes provided by the District can be used any time a teacher is away from the classroom for school business.

This includes PLC days, data team days, professional development, etc.

District Business Days

Absences by employees not assigned to a campus when on district business.

Extra Duty Subs

Extra individuals contacted by the campus to perform duties above and beyond what is normally expected by members of the current staff. Campuses may request an extra duty sub by assigning an absence code "Extra Duty Sub" for a teacher or paraprofessional.

Extra duty subs are not substituting for employees who are out of the classroom.

Campuses are expected to provide funding for extra duty subs. These sub days must be coded to 6121 (hourly - paraprofessional) and 6117 (professional).

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23.2 FDB REGULATION - ADMISSIONS – INTER-DISTRICT TRANSFERS AND CLASSROOM ASSIGNMENTS

INITIAL ASSIGNMENT

A student shall be initially assigned to the school in the attendance zone in which he or she resides in on the first day of each school year, or if entering the district from another district during the school year, on the date of enrollment. The district may use University Interscholastic League (UIL) guidelines to determine residency.

INTER-DISTRICT TRANSFERS

To obtain an Inter-District transfer, a transfer request form must be completed by the parents. The form should be sent to the Student Services Office at 807 W. Glenwood. After the transfer is reviewed by district administrators, the Student Services Office will notify the parents whether the transfer has been granted or denied. If a parent chooses to appeal the decision, the parent should contact the coordinator of Student Services, who will determine whether to grant or deny the requested Inter-District transfer.

Transfer request forms will be available, in the Students Services Office, and online on the District's website under the Parents and Students tab.

FALSE INFORMATION

If the district discovers that a student's transfer assignment to a campus was based on false or misleading information, the student shall be immediately reassigned to the home campus located within the student's original identified attendance zone. The student shall remain at his or her home campus for the remainder of the school year even if the student's residence changes. Assignment of the student to the initially assigned campus shall not be delayed or halted by the filing of a grievance or complaint under FNG(LOCAL) or the filing of a petition or objection under FDB(LEGAL).

GUIDELINES FOR CONSIDERATION

General guidelines for consideration of Inter-District transfer requests include:

1. Hardship situations;
2. Special considerations for children of district employees.
3. Students temporarily living outside that school's attendance zone.
4. Completion of the last grade level at the student's school (i.e., grade 5, 8, or 12).
5. Access to a specific program/academy offered at a campus other than the home campus.
6. State class size guidelines.

TRANSFER AGREEMENT

Parents and students requesting a transfer must agree to abide by the school's standards for academic progress, attendance, discipline, and parental cooperation. Transfers will be revoked if problematic patterns

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present with attendance, or behaviors in violation of the TISD Student Code of Conduct. A transfer will be revoked for a Magnet student if the student fails to enroll in or drops Magnet classes.

Once a student attends a school on approved transfer, the student may not return to the home campus during the school year for which the transfer was granted unless the transfer is revoked or both principals agree to an early return.

Special education students must satisfy the conditions under which transfers may be allowed pursuant to this regulation.

TIMELINES

Transfer time lines will include but not be limited to the following:

1. Transfers are received beginning March 1st and ending April 1st. Transfer requests received during this time frame will be processed in June.
2. Any requests received after the first day of school will be considered on a case-by-case basis.

Transfer requests will not be accepted the week before or the week of the start of the new school year. An exception will be granted for children of employees and those who meet the criteria for building or purchasing a home within a specific TISD school zone.

UIL RESIDENCY CRITERIA

The residence shall be the domicile that is fixed, permanent, and the principle home for legal purposes. The residence is not bona fide under district guidelines/policy unless it complies with all the following criteria:

1. The parent shall provide documentation to verify the purchase, lease, or rental of a home located in the attendance zone. A lease agreement or rental agreement shall be for a reasonable duration.
2. There shall be no personal effects or furniture belonging to the family in the previous residence.
3. The family shall have submitted a change of mailing address to the U.S. Postal Office.
4. If either parent was registered to vote at the previous address, he or she shall have applied for a new voter registration card at the new address.
5. The new residence shall accommodate the entire family. The former house shall be on the market at a reasonable market price, sold, or the lease or rental agreement terminated. All utilities and telephone service shall be disconnected or no longer in the family's name. Each licensed driver in the household shall have complied with Department of Public Safety regulations for changing his or her address.

INTRA-DISTRICT TRANSFERS AND UIL ELIGIBILITY

A student shall be governed by the most current edition of the UIL Constitution and Contest Rules in addition to the following athletic rules.

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The first time a student new to the district participates in UIL high school athletic practice or begins classes, the student shall establish eligibility in that high school by the location of the student's bona fide residence.

The first time a current district student participates in a district-approved athletic activity in grade 8, the student shall have established his or her athletic eligibility in high school based on the attendance zone in which the student's bona fide residence, as defined in section UIL Residency Criteria of this regulation.

A high school student who transfers will be ineligible for varsity competition in UIL school-sponsored athletics in the receiving high school for one year from the date of entry into the receiving school, unless no team exists at the sub varsity level, in which case the student will be allowed to participate on the varsity team.

If a student transfers from one attendance zone to another and he or she has represented another school (grade 8 or above) during the current or previous year in any UIL athletic activity, he or she shall be ineligible for varsity completion for two years if the UIL District Executive Committee rules that the student was recruited or changed schools for athletic purposes; Their first year on transfer (by UIL rule), their second year on transfer during the student's junior or senior year in all sports (by TISD).

If a student's residence changes from one attendance zone to another and he or she has represented another school (grade 8 or above) during the current or previous year in any UIL athletic activity, he or she shall be ineligible for varsity completion for two years, as outline previously, in all sports until:

1. The parent has a bona fide residence in the attendance zone; and the residence has been verified by TISD Student Services; and
2. The student's parent signs a statement (in the presence of the Director of Athletics or a notary) that the parent resides in a bona fide residence within the zone and that the change of schools was not made for athletic purposes; and
3. The student's change is approved by the UIL District executive committee before the student competes at the varsity level. [See the current edition of the UIL Constitution and Contest Rules] If the change is not approved and the student was recruited or changed schools for athletic purposes, the two year penalty will apply.

If a student on an approved transfer, who has met the first year waiting period, chooses to transfer again or to return to his or her home campus, the student will be ineligible to participate in varsity athletics for one year from the date of transfer.

If the student's transfer is revoked for academic, attendance, or behavioral purposes, he or she will lose UIL eligibility for varsity athletics for one calendar year from the date of transfer.

TRANSPORTATION

Tyler ISD does not provide transportation for transfer students unless otherwise required by law.

NOTE: Section 23.2 was added May 2015

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

24-LOCAL REVENUE SOURCES BOND ISSUES

PROCEDURES REGARDING COMPLIANCE WITH BOND COVENANTS

These procedures are intended to assist the District in complying with federal guidelines as they pertain to the issuance of bonds, maintenance tax notes, or tax-exempt leases (each an “obligation,” and collectively, “obligations”) that are issued as obligations, the interest on which is exempt from federal taxation. Failure to comply with federal guidelines could have serious consequences for investors, the District, and its officials.

I. COMPLIANCE WITH FEDERAL TAX LAW AND ARBITRAGE COMPLIANCE

Arbitrage refers to the difference between the interest paid on tax-exempt obligations and the interest earned by investing the proceeds of tax-exempt obligations in higher-yielding investments. Such higher-yielding investments could take the form of loans, securities, real property, personal property, or other investments that could yield a profit to the District. Federal income tax laws generally restrict the ability to earn arbitrage utilizing the proceeds of tax-exempt obligations. Generally, any profit from investing obligation proceeds at a yield above the yield paid on the obligations belongs to the federal government and must be rebated to the federal government. If the District fails to comply with federal tax guidelines, obligations could be deemed to be “arbitrage bonds” by the Internal Revenue Service (IRS), which would expose the District to monetary liability from the District’s investors.

The arbitrage yield on the obligations is set forth on the IRS Form 8038-G for tax-exempt obligations and on the IRS Form 8038-TC for tax-credit obligations.

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

24 LOCAL REVENUE SOURCES BOND ISSUES, continued

With respect to the investment and expenditure of the proceeds of obligations, the District's Assistant Superintendent of Finance & Operations will undertake the following in order to monitor and ensure that the obligations do not become "arbitrage bonds":

1. Instruct the person who is primarily responsible for the construction, renovation, or acquisition of the facilities financed by the obligations (the "project") that the project must proceed with due diligence and that binding contracts for the expenditure of at least five percent of the proceeds of the obligations will be entered into within six months of the date of closing of the obligations (the "issue date");
 2. Monitor that at least 85 percent of the proceeds of the obligations to be used for the construction, renovation, or acquisition of the project are expended within three years of the issue date;
 3. Monitor investment of proceeds of the obligations and restrict the yield of the investments to the yield on the obligations after three years of the issue date;
 4. Monitor all amounts deposited into an interest and sinking fund, also known as a debt service fund or bond fund ("I&S fund"), to ensure that the maximum amount invested within the I&S fund at a yield higher than the yield on the obligations does not exceed an amount equal to the debt service on the obligations in the succeeding 12-month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the obligations for the immediately preceding 12-month period;
-

Note: The purpose of the I&S fund is to achieve a proper matching of revenues with principal and interest payments within each fiscal year. The I&S fund should be used a mechanism for payment of current debt service and not as a long-term investment fund for debt service many years in the future.

5. Ensure that no more than 50 percent of the proceeds of the obligations are invested in an investment with a guaranteed yield for four years or more;
6. If the District plans to spend funds on hand for a project, with the intent to later repay such funds from a debt issue, contact bond counsel to obtain advice regarding a reimbursement resolution;
7. Ensure that the applicable information return (e.g., IRS Form 8038-G, 8038-GC, or any successor forms) is timely filed with the IRS; and

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24 LOCAL REVENUE SOURCES BOND ISSUES, continued

8. If proceeds of the obligations are to be invested in interest-earning investments, ensure that, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS:
 - a. At least every five years after the issue date; and
 - b. Within 30 days after the date the obligations are retired.

If proceeds of the obligations are to be invested in interest-earning investments, it should be discussed whether hiring an arbitrage consultant is prudent.

PRIVATE BUSINESS USE

Generally, the proceeds of tax-exempt obligations may not inure to the benefit of entities other than state or local governments (private business use). Private business use occurs whenever obligation proceeds are used to benefit any entity other than a state or local government, including nonprofit corporations and the federal government. In simple terms, a series of obligations may lose their tax-exempt status if:

- More than ten percent of the proceeds of the obligations are to be used for any private business use and the payment of the principal of, or the interest on, more than ten percent of the proceeds of the obligations is secured by or payable from property used for a private business use; or
- The amount of proceeds of the obligations used to make loans to borrowers other than state and local governments exceeds the lesser of five percent of the proceeds or \$5 million.

With respect to the use of the facilities financed or refinanced with the proceeds of a series of tax-exempt obligations, the Assistant Superintendent of Finance & Operations will:

1. Develop procedures, or a "tracking system," to identify all property financed with tax-exempt debt;
2. Monitor and record the date on which the project is substantially complete and available to be used for the purpose intended;

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24 LOCAL REVENUE SOURCES BOND ISSUES, continued

3. Monitor and record whether, at any time the obligations are outstanding, any person, other than the District, the employees of the District, the agents of the District, or members of the general public have any contractual right (such as a lease, purchase contract, management agreement, or other service agreement) with respect to any portion of the project;
4. Monitor and record whether, at any time the obligations are outstanding, any person, other than the District, the employees of the District, the agents of the District, or members of the general public has a right to use the output of the project (e.g., water, gas, electricity, capacity);
5. Monitor and record whether, at any time the obligations are outstanding, any person, other than the District, has a naming right for the project or any other contractual right granting an intangible benefit;
6. Monitor and record whether, at any time the obligations are outstanding, the project or any portion of the project is sold or otherwise disposed of;
7. Before entering into any private business use arrangement that involves the use of the project, the Assistant Superintendent of Finance & Operations must obtain a description of the proposed private business use arrangement and determine whether such arrangement, if put into effect, will be consistent with the restrictions on private business use of the project.

In connection with the evaluation of any proposed private business use arrangement, the Assistant Superintendent of Finance & Operations should consult with bond counsel to discuss whether such arrangement, if put into effect, will be consistent with the restrictions on private business use of the project, and, if not, whether any remedial action permitted under federal guidelines may be taken as a means of enabling such private business use without adversely affecting the tax-exempt status of the obligations;

8. Prior to any sale of property owned by the District (real or personal), the Assistant Superintendent of Finance & Operations must confirm whether such property was financed with tax-exempt debt, and if so, determine whether the proposed disposition of the property could impact the tax-exempt status of the series of obligations that financed the acquisition of such property; and
9. Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the order, resolution, or indenture adopted by the Board authorizing the issuance of the applicable series of obligations.

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24 LOCAL REVENUE SOURCES BOND ISSUES, continued

RECORD RETENTION

The Assistant Superintendent of Finance & Operations will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the obligations and the use of the project for a period ending three years after the final payment of the obligations. To comply with the foregoing, the Assistant Superintendent of Finance & Operations should:

1. Maintain any official action of the District, such as a reimbursement resolution, stating its intent to reimburse with the proceeds of tax-exempt obligations any amount expended prior to the issue date for the acquisition, renovation, or construction of the project;
2. Track that proceeds of the obligations are spent on qualified purposes for which the obligations were issued by recording all expenditures;
3. Maintain detailed records of all expenditures and investments related to all funds created by the obligations (e.g., constructions fund, I&S fund, escrow fund); and
4. Ensure that the project is used in a manner consistent with applicable legal requirements.

If any portion of a series of obligations is refunded with the proceeds of another series of tax-exempt obligations, the records described above relating to the refunded obligations will be maintained until the three years after the final payment of the refunding obligations. Such records can be maintained in paper or electronic format.

RESPONSIBLE PERSON AND CONTINUITY

The Assistant Superintendent of Finance & Operations will receive appropriate training regarding the District's accounting system, contract intake system, facilities management, and other systems necessary to track the investment and expenditure of the proceeds and the use of the facilities financed with the proceeds of the obligations. The foregoing notwithstanding, the Assistant Superintendent of Finance & Operations will be authorized and instructed to retain such experienced advisors and agents as may be necessary to carry out the purposes of these instructions.

Prior to cessation of employment with the District, the Assistant Superintendent of Finance & Operations should identify his or her successor to maintain compliance with these procedures.

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24 LOCAL REVENUE SOURCES BOND ISSUES, continued

II. COMPLIANCE WITH FEDERAL SECURITIES LAW

Obligations, whether taxable or tax-exempt, sold in a public offering in an amount of \$1 million or more are subject to Rule 15c2-12 (the “Rule”) of the United States Securities and Exchange Commission (SEC). Additionally, the District may have covenanted to comply with the Rule even with respect to obligations that would otherwise be exempt from the Rule (e.g., obligations sold in a private placement or obligations sold in an amount less than \$1 million). Pursuant to the Rule, the District is required to make annual filings of certain information, as well as make filings upon the occurrence of certain specified events. All filings must be made with the Municipal Securities Rulemaking Board (MSRB) through its Electronic Municipal Market Access System (EMMA) at <http://emma.msrb.org/>.

ANNUAL FILINGS

The District must file the information listed below with EMMA within six months of each fiscal year end for so long as the respective series of obligations remains outstanding. The District’s fiscal year ends on August 31 of each year. Therefore, the District must provide updated information by February 28 or February 29, as applicable, of the subsequent year. If audited financial statements are not available by the last day of February, the District must provide unaudited financial information by such date and provide audited financial statements when such statements become available. The District must file each of the following items with EMMA:

1. The District’s audited financial statements; and
2. An update of all financial tables included in the official statement used in connection with the respective series of obligations. The information should be from the most recent fiscal year end.

The Assistant Superintendent of Finance & Operations must compile, prepare, and make such filings within the required time, or, alternatively, contract with a third-party, such as the District’s financial advisor, to make such filings on the District’s behalf.

NOTICES OF SPECIFIED EVENTS

The District must provide notice of any of the following events with respect to a series of obligations to the MSRB in a timely manner (but not in excess of ten business days after the occurrence of the event):

1. Principal and interest payment delinquencies;

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24 LOCAL REVENUE SOURCES BOND ISSUES, continued

2. Nonpayment-related defaults, if material;
3. Unscheduled draws on debt service reserves reflecting financial difficulties;
4. Unscheduled draws on credit enhancements reflecting financial difficulties;
5. Substitution of credit or liquidity providers, or their failure to perform;
6. Adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701–TEB) or other material notices or determinations with respect to the tax status of the obligations, or other material events affecting the tax status of the obligations;
7. Modifications to rights of obligation holders, if material;
8. Obligation calls, including redemptions and other early payments, if material, and tender offers;
9. Defeasances;
10. Release, substitution, or sale of property securing repayment of the obligations, if material;
11. Rating changes;
12. Bankruptcy, insolvency, receivership, or similar event of the District;
13. The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
14. Appointment of a successor or additional paying agent or the change of name of a paying agent, if material; and
15. In a timely manner, notice of a failure of the District to make the required annual filings listed at ANNUAL FILINGS, above.

The Assistant Superintendent of Finance & Operations should review this list at regular intervals to determine whether any event has occurred that may require a filing with EMMA.

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III. COMPLIANCE WITH STATE LAW REPORTING REQUIREMENTS

During the 84th Legislative Session, the Investment and Financial Services (IFS) Committee favorably voted for the passage of House Bill 1378 (H.B. 1378) relating to the fiscal transparency and accountability of political subdivisions, which was ultimately passed by the Legislature. H.B. 1378 requires political subdivisions, such as the District, to annually compile and report financial information about its debt obligations, and to report its current credit rating to its residents. H.B. 1378 also requires website posting of the annual financial report. The requirements to compile and report information required by H.B. 1378 apply to fiscal year ending on or after January 1, 2016.

In accordance with Chapter 140, Texas Local Government Code, as amended, the District shall annually compile and report the following financial information:

- (1) As of the last day of the preceding fiscal year, debt obligation information for the District that must state the:
 - a. amount of all authorized debt obligations;
 - b. principal of all outstanding debt obligations;
 - c. principal of each outstanding debt obligation;
 - d. combined principal and interest payments required to pay all outstanding debt obligations on time and in full;
 - e. combined principal and interest payments required to pay each outstanding debt obligation on time and in full;
 - f. amounts required by Subparagraphs a – e, above, limited to authorized and outstanding debt obligations secured by ad valorem taxation, expressed as a total amount and as a per capita amount; and
 - g. following for each debt obligation the:
 - (i) issued and unissued amount;

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- (ii) spent and unspent amount;
 - (iii) maturity date; and
 - (iv) stated purpose for which the debt obligation was authorized;
- (2) The current credit rating given by any nationally recognized credit rating organization to debt obligations of the District; and
- (3) Any other information that the District considers relevant or necessary to explain the values required by Subparagraphs (1)a. – (1)f., above, including:
 - a. an explanation of the payment sources for the different types of debt; and
 - b. a projected per capital amount of an amount required by Subparagraph (1)a. above, as of the last day of the maximum term of the most recent debt obligation issued by the District.

The District will post the annual financial information on its website, and it will also provide a link to the Texas Comptroller's website where the District's financial information may be viewed. Alternatively, the District may provide to the Texas Comptroller the annual financial information report so that the Texas Comptroller can post the information on its website.

Except as provided above, the District will ensure that:

- (1) the District's annual financial report is made available for inspection by any person and is posted continuously on the District's website until the District posts the next annual financial report; and
- (2) the contact information for the main office of the District is continuously posted on its website, including the physical address, the mailing address, the main telephone number, and an email address.

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SECTION 25 – PCI SECURITY POLICIES

Employees of Tyler ISD who receive payments via credit card transactions are expected to comply with best practices for maintaining data security as outlined below. These practices/policies are designed to keep Tyler ISD compliant with Payment Card Industry Data Security Standards.

1.1 - Inventory and physically secure all media that stores confidential information

- 1.1.1 - The organization must ensure all paper and electronic media that contains cardholder data are physically secured. Verify procedures exist for controlling physical access to paper and electronic media, including reports, faxes, CDs, disks, and hard drives.

1.2 - Maintain media controls

- 1.2.1 - Maintain strict control over the internal or external distribution of any kind of media that contains cardholder data.
 - 1.2.1.1 - The organization must ensure all paper and electronic media that contains cardholder data are physically secured. Verify procedures exist for controlling physical access to paper and electronic media, including reports, faxes, CDs, disks, and hard drives.
 - 1.2.1.2 - The organization must ensure any media that contains cardholder data is strictly controlled during any distribution, either internally or externally. Verify a policy exists for the distribution of media containing cardholder data and that the policy covers the distribution to individuals in the organization.
 - 1.2.1.2.1 - The organization must ensure procedures are in place to have management approve any transit of sensitive media from a secured area.
 - 1.2.1.2.2 - The organization must maintain control over all media that contains cardholder data. Verify a policy exists for controlling the storage of media containing cardholder data.
 - 1.2.1.2.3 - The organization must ensure all media containing cardholder data is classified as confidential. Ensure all media containing sensitive information is labeled "Confidential."
 - 1.2.1.2.4 - The organization must ensure all media containing cardholder data can be tracked when being sent outside the facility. Ensure all media containing cardholder data that is sent outside the organization is authorized, logged, and tracked during transit.

1.3 - Label media

- 1.3.1 - The organization must ensure all media containing cardholder data is classified as confidential. Ensure all media containing sensitive information is labeled "Confidential."

1.4 - Track while in transit

- 1.4.1 - The organization must ensure all media containing cardholder data can be tracked when being sent outside the facility. Ensure all media containing cardholder data that is sent outside the organization is authorized, logged, and tracked during transit.

1.5 - Obtain management approval for transit

- 1.5.1 - The organization must ensure procedures are in place to have management approve any transit of sensitive media from a secured area.

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SECTION 25 – PCI SECURITY POLICIES, continued

1.6 - Physical protection while media is in storage

- 1.6.1 - The organization must maintain control over all media that contains cardholder data. Verify a policy exists for controlling the storage of media containing cardholder data.

1.7 - Manage disposition and destruction

- 1.7.1 - The organization must ensure all cardholder data is destroyed when it is no longer needed. Verify the media destruction policy covers all types of media that contains cardholder data.
 - 1.7.1.1 - The organization will ensure that all hardcopy materials and media to be destroyed are done so in accordance with the strictest standards and guidelines.

1.8 - Destruction and disposal of hard copy materials and media

- 1.8.1 - The organization will ensure that all hardcopy materials and media to be destroyed are done so in accordance with the strictest standards and guidelines.

1.9 - Management of third party services

- 1.9.1 - The organization must ensure the service provider policies and procedures includes a list of all service providers, how the organization will monitor the compliance of the service provider with the PCI DSS requirements, and due diligence. Verify all third party service providers have policies and procedures in place requiring a list of all connected entities, performing due diligence prior to connecting the entities, verifying PCI DSS compliance, and for connecting and disconnecting entities.
 - 1.9.1.1 - Maintain a list of service providers. The testing procedures from Appendix A of this document should be performed to ensure the hosting providers are protecting the environment and cardholder data.
 - 1.9.1.2 - Establish processes and procedures for engaging service providers, including proper due diligence prior to engagement.
 - 1.9.1.2.1 - The organization must ensure a written agreement exists stating that the service provider is responsible for all cardholder data that the service provider possesses. Ensure all third party contracts contain a statement requiring the third party to acknowledge its responsibility for the security cardholder data it possesses.
 - 1.9.1.2.1.1 - Hosting providers must ensure the organization's environment and cardholder data that it is sharing is protected.
 - 1.9.1.2.1.2 - Shared hosting providers must ensure that only processes that have access to the cardholder data can be executed by that organization and that the organization's access and privileges are restricted to its own cardholder data environment. Verify if shared hosting providers are running their own applications, they are executed with the unique ID of the entity. Verify that any applications used by the hosting provider do not have a privileged user ID; the service provider has only read, write, or execute permissions for files it owns; the service provider's users do not have write access to shared binaries; logs only can be read by the owner of the information; and restrictions are in place for disk space, bandwidth, memory, and CPU usage.
 - 1.9.1.2.2 - Maintain a program to monitor service providers' compliance status.

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SECTION 25 – PCI SECURITY POLICIES, continued

- 1.9.1.3 - The organization will maintain a policy, standard, and procedure to select suppliers according to a fair and formal practice to ensure a viable best fit based on requirements.

1.10 - Supplier Interfaces

- 1.10.1 - Maintain a list of service providers. If these suppliers and service providers touch or use cardholder data, an authorized representative from each service provider should provide attestation of compliance for PCI DSS.

1.11 - Acknowledgment of responsibility for data in possession and control

- 1.11.1 - The organization must ensure a written agreement exists stating that the service provider is responsible for all cardholder data that the service provider possesses. Ensure all third party contracts contain a statement requiring the third party to acknowledge its responsibility for the security cardholder data it possesses.
 - 1.11.1.1 - Hosting providers must ensure the organization's environment and cardholder data that it is sharing is protected.
 - 1.11.1.2 - Shared hosting providers must ensure that only processes that have access to the cardholder data can be executed by that organization and that the organization's access and privileges are restricted to its own cardholder data environment. Verify if shared hosting providers are running their own applications, they are executed with the unique ID of the entity. Verify that any applications used by the hosting provider do not have a privileged user ID; the service provider has only read, write, or execute permissions for files it owns; the service provider's users do not have write access to shared binaries; logs only can be read by the owner of the information; and restrictions are in place for disk space, bandwidth, memory, and CPU usage.

1.12 - Formalize third party relationships

- 1.12.1 - Establish processes and procedures for engaging service providers, including proper due diligence prior to engagement.
 - 1.12.1.1 - The organization must ensure a written agreement exists stating that the service provider is responsible for all cardholder data that the service provider possesses. Ensure all third party contracts contain a statement requiring the third party to acknowledge its responsibility for the security cardholder data it possesses.
 - 1.12.1.1.1 - Hosting providers must ensure the organization's environment and cardholder data that it is sharing is protected.
 - 1.12.1.1.2 - Shared hosting providers must ensure that only processes that have access to the cardholder data can be executed by that organization and that the organization's access and privileges are restricted to its own cardholder data environment. Verify if shared hosting providers are running their own applications, they are executed with the unique ID of the entity. Verify that any applications used by the hosting provider do not have a privileged user ID; the service provider has only read, write, or execute permissions for files it owns; the service provider's users do not have write access to shared binaries; logs only can be read by the owner of the

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SECTION 25 – PCI SECURITY POLICIES, continued

information; and restrictions are in place for disk space, bandwidth, memory, and CPU usage.

1.12.1.2 - Maintain a program to monitor service providers' compliance status.

1.13 - Audit provisions

1.13.1 - Maintain a program to monitor service providers' compliance status.

2.0 Enforcement

Failure to comply with the policies outlined above may result in a failure of the companies PCI compliance and may result in penalties up to termination of the offending employee.

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SECTION 26 – BOOSTER (PARENT) ORGANIZATIONS

Booster (parent) organizations are separate entities from the District and it is ultimately the responsibility of each club to be in compliance with all District policies, UIL guidelines, and applicable laws and regulations in cooperation with the organization or activity they support. The purpose of this section of the Administrators Operating Guide is to outline the District guidelines applicable to District employees and administrators as they interact with such organizations. General guidance for the organizations themselves may be found in the [PTA & Booster Club Guidelines](#) located on the District's website.

- (1) The campus principal or department director shall ensure that all organizations recognized by the administrator are listed on the campus/department website. This will provide a location where community members may go to determine the legitimacy of organizations seeking to raise funds in support of the District's students and activities.
- (2) Every Booster Organization shall be assigned to an administrator at the level of principal, assistant principal, or director. Campus principals and department directors shall make such assignments and give notice of the assigned administrator to both the organization and the employee being assigned the responsibility.
- (3) The assigned administrator shall be responsible for the following:
 - a. Maintaining current information about the organization including, but not limited to, the following: PTA and Booster Club Information Sheet (updated at least annually to ensure contact information remains current), financial procedures, and bylaws.
 - b. Ensuring that the campus sponsor for whichever student organization or activity is supported attends the booster organization meetings.
 - c. Maintaining a copy of the organization's most recent self-audit and ensuring that one is provided annually in accordance with Board Policy GE(Local).
 - d. Reviewing the organization's budgets and expenses to ensure they are aligned with UIL rules, board policies and District procedures.
 - e. Reviewing minutes of meetings held by the booster organization to ensure that such minutes are signed by the appropriate organization officers and include evidence that the organization is 1) conducting its meetings in accordance with Roberts Rules of Order, 2) providing financial activity reports at each meeting, 3) securing member approval of their activities, and 4) approving the minutes of each meeting at a subsequent meeting.

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SECTION 27 – DISTRICT WELLNESS PLAN

This document, referred to as the “wellness plan” (the plan), is intended to implement policy FFA(LOCAL), which has been adopted by the Board to comply with the requirements for a school wellness policy. [Section 9A(a) of the National School Lunch Act (NSLA), 42 U.S.C. 1758b; 7 C.F.R. Part 210]

STRATEGIES TO SOLICIT INVOLVEMENT - Federal law requires that certain stakeholders be involved in the development, implementation, and periodic review and update of the wellness policy. The District has chosen to use the local school health advisory council (SHAC) to work on behalf of the District to review and consider evidence-based strategies and techniques in order to develop and implement nutrition guidelines and wellness goals as required by federal law. The SHAC will permit the following persons to work with the SHAC on the District’s wellness policy and plan: parents, students, the District’s food service provider, physical education teachers, school health professionals, Board members, administrators, and members of the public. The SHAC will solicit involvement and input of these other interested persons by:

1. *Assistant Superintendent of Curriculum and Instruction*
2. *Coordinator of Science*
3. *Lead Physical Education Teachers*

IMPLEMENTATION - Each campus principal is responsible for the implementation of FFA(LOCAL) and this wellness plan at his or her campus, including the submission of necessary information to the SHAC for evaluation.

The Assistant Superintendent of Curriculum and Instruction is the District official responsible for the overall implementation of FFA(LOCAL), including the development of this wellness plan and any other appropriate administrative procedures, and ensuring that each campus complies with the policy and plan.

EVALUATION - At least every three years, as required by law, the District will measure and make available to the public the results of an assessment of the implementation of the District’s wellness policy, the extent to which each campus is compliant with the wellness policy, and a description of the progress made in attaining the goals of the wellness policy. This will be referred to as the “triennial assessment.”

Annually, the District will notify the public about the content and implementation of the wellness policy and plan any updates to these materials via the district website.

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The District and SHAC will consider evidence-based strategies when setting and evaluating goals and measurable outcomes. They may use any of the following tools for this analysis:

- TDA Square Meals website
- Fitness Gram
- District scope and sequence for Physical Education

PUBLIC NOTIFICATION - To comply with the legal requirement to annually inform and update the public about the content and implementation of the local wellness policy, the District will post a copy of the wellness policy and plan on its website to document information and activity related to the school wellness policy, including:

1. A copy of the wellness policy [see FFA(LOCAL)];
2. A copy of this wellness plan, with dated revisions;
3. Notice of any Board revisions to policy FFA(LOCAL);
4. The name, position, and contact information of the District official responsible for the oversight of the wellness policy and implementation of this plan;

The district has designated the following employee as the official responsible for the oversight of the wellness policy and implementation of the wellness plan:

Name: Christy Hanson

Position: Assistant Superintendent of Curriculum and Instruction

Address: 807 West Glenwood, Tyler, TX 75701

Telephone: (903)262-1011

5. Notice of any SHAC meeting at which the wellness policy or corresponding documents are scheduled to be discussed;
6. The SHAC's triennial assessment; and
7. Any other relevant information.

The District will also publish the above information in appropriate District or campus publications.

RECORDS RETENTION - Records regarding the District's wellness policy will be retained in accordance with law and the District's records management program. Questions may be directed to the District's designated records management officer.

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GUIDELINES AND GOALS - The following provisions describe the District's nutrition guidelines and activities and objectives chosen by the District and SHAC to implement the Board-adopted wellness goals in policy FFA(LOCAL).

NUTRITION GUIDELINES - All District campuses participate in the U.S. Department of Agriculture's (USDA's) child nutrition programs, including the National School Lunch Program (NSLP) and the School Breakfast Program (SBP). Federal law requires that the District establish nutrition guidelines for foods and beverages sold to students during the school day on each campus that promote student health and reduce childhood obesity.

The District's nutrition guidelines are to ensure all foods and beverages sold or marketed to students during the school day adhere to all federal regulations and guidance and are designed to promote student health and reduce childhood obesity.

FOOD AND BEVERAGES SOLD - The District will comply with federal requirements for reimbursable meals. For other foods and beverages sold to students during the school day, the District will comply with the federal requirements for competitive foods. Competitive foods and beverages are not part of the regular meal programs and occur through sales such as a la carte options or vending machines. For purposes of this plan, these requirements will be referred to as "Smart Snacks" standards or requirements. The following websites have information regarding meal and Smart Snacks requirements:

- <http://www.fns.usda.gov/school-meals/nutrition-standards-school-meals>
- <http://www.fns.usda.gov/healthierschoolday/tools-schools-focusing-smart-snacks>
- <http://www.squaremeals.org/Publications/Handbooks.aspx> (see the Complete *Administrator Reference Manual* [ARM], Section 20, Competitive Foods)

EXCEPTION – FUND RAISERS - State rules adopted by the Texas Department of Agriculture (TDA) allow an exemption to the Smart Snacks requirements for up to six days per year per campus when a food or beverage is sold as part of a District fundraiser. [See CO(LEGAL)]

The District will allow for each school to maintain a calendar of the six-day exemptions per year. The exemptions are to include any fundraisers sponsored by PTA or other groups on campus. The schools can also choose not to participate in the six-day exemption rule and maintain all foods and beverages to meet the Smart Snack standards.

FOOD AND BEVERAGES PROVIDED - There are no federal or state restrictions for foods or beverages provided, but not sold, to students during the school day. However, each school district must set its own standards. The District will comply with state law, which allows a parent or grandparent to provide a food product of his or her choice to classmates of the person's child or grandchild on the occasion of the student's birthday or to children at a school-designated function. [See CO(LEGAL)]

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In addition, the District has established the following local standards for foods and beverages made available to students:

Foods and Beverages can be provided to students as long as they are “given” free of charge to the students. It is recommended that these items are purchased as a pre-packaged item for food safety reasons. Each school Principal can monitor the types of foods brought in and use their own discretion as to food safety and appropriate food choices.

MEASURING COMPLIANCE - The District will measure compliance with the nutrition guidelines by reviewing meal reimbursement submissions from the child nutrition department to the TDA, reviewing foods and beverages that are sold in competition with the regular school meals, reviewing items sold as part of approved District fundraisers, and monitoring the types of foods and beverages made available to students during the school day.

NUTRITION PROMOTION - Federal law requires that the District establish goals for nutrition promotion in its wellness policy. The District’s nutrition promotion activities will encourage participation in the National School Lunch Program, the School Breakfast Program, and any supplemental food and nutrition programs offered by the District.

The District will ensure that any food and beverage advertisements marketed to students during the school day meet the Smart Snacks standards.

The District will monitor this by:

1. The review of the monitoring evaluation of the wellness policy.
2. Through the TISD Food Service onsite reviews/visits.

Although the District is not required to immediately remove or replace food and beverage advertisements on items such as menu boards or other food service equipment, or on scoreboards or gymnasiums, the Food Service Department and SHAC will periodically monitor these and make recommendations when replacements or new contracts are considered.

In accordance with FFA(LOCAL), the District has established the following goal(s) for nutrition promotion.

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GOAL: The District's food service staff, teachers, and other District personnel shall consistently promote healthy nutrition messages in cafeterias, classrooms, and other appropriate settings.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Food Services will promote nutrition on menu backs sent out monthly to Elementary students, on the website, and the food service staff will encourage and promote fruits and vegetables in the serving line.	Baseline or benchmark data points: <ul style="list-style-type: none"> • The tri-annual assessment and food service onsite visits Resources needed: <ul style="list-style-type: none"> • Staff and technology Obstacles: <ul style="list-style-type: none"> • Dependent on the parent/family to view the material
GOAL: The District shall share educational nutrition information with families and the general public to promote healthy nutrition choices and positively influence the health of students.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Food Services will post healthy nutrition and lifestyle tips on the webpage for the public to view.	Baseline or benchmark data points: <ul style="list-style-type: none"> • Annual review by Food Service administration. Resources needed: <ul style="list-style-type: none"> • Technology Obstacles: <ul style="list-style-type: none"> • Dependent on the parent/family to view the material

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Objective 2:	
Action Steps	Methods for Measuring Implementation
Nutrition information will be included in the scope and sequence in Physical Education and Health classes.	Baseline or benchmark data points: <ul style="list-style-type: none"> • Fitness Grams Resources needed: <ul style="list-style-type: none"> • Scope and Sequence Obstacles: <ul style="list-style-type: none"> • Monitoring the implementation of the scope and sequence.

GOAL: The District shall ensure that food and beverage advertisements accessible to students outside of school hours on District property contain only products that meet the federal guidelines for competitive foods.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
The district food services will work with the district purchasing department to ensure compliance of this policy in regards to vending machines that students have access to.	Baseline or benchmark data points: <ul style="list-style-type: none"> • Annual food service monitoring tool Resources needed: <ul style="list-style-type: none"> • Staff and time Obstacles: <ul style="list-style-type: none"> • Dependent on the vendor to follow policy and correct any areas non-compliant

NUTRITION EDUCATION - Federal law requires that the District establish goals for nutrition education in its wellness policy. State law also requires that the District implement a coordinated health program with a nutrition services and health education component at the elementary and middle school levels. [See EHAA]

In accordance with FFA(LOCAL), the District has established the following goal(s) for nutrition education.

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GOAL: The District shall deliver nutrition education that fosters the adoption and maintenance of healthy eating behaviors.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Physical Education and Health classes will include nutrition education and healthy eating habits in the scope and sequence.	Baseline or benchmark data points: <ul style="list-style-type: none"> • Fitness Gram • Lesson Plans Resources needed: <ul style="list-style-type: none"> • Curriculum and scope and sequence Obstacles: <ul style="list-style-type: none"> • Monitoring the implementation of the scope and sequence

GOAL: The District shall make nutrition education a District-wide priority and shall integrate nutrition education into other areas of the curriculum, as appropriate.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Curriculum councils for Physical Education will create a written curriculum to include nutrition education.	Baseline or benchmark data points: <ul style="list-style-type: none"> • Common Scope and Sequence Resources needed: <ul style="list-style-type: none"> • Curriculum Councils for summer work Obstacles: <ul style="list-style-type: none"> • Monitoring the consistency across the district

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GOAL: The District shall provide professional development so that teachers and other staff responsible for the nutrition education program are adequately prepared to effectively deliver the program.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Professional Development will be provided to Physical Education teachers and secondary Health teachers regarding nutrition education and the scope and sequence.	Baseline or benchmark data points: <ul style="list-style-type: none"> Fitness Gram Resources needed: <ul style="list-style-type: none"> Technical Assistance Obstacles: <ul style="list-style-type: none"> None
GOAL: The District Food Services Department will make efforts to utilize farm to school programs.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Food Services will work with local produce farmers that provide product that are reasonable in price and delivery for the student's meal program.	Baseline or benchmark data points: <ul style="list-style-type: none"> Constant search for local farmers Resources needed: <ul style="list-style-type: none"> Technology, Region 7 Service Center, TDA Obstacles: <ul style="list-style-type: none"> Availability of local farmers
Objective 2:	
Action Steps	Methods for Measuring Implementation
Food Services will encourage the availability of Texas grown fruit/vegetables from local produce vendors for district produce purchases.	Baseline or benchmark data points: <ul style="list-style-type: none"> Constant communication with vendors Resources needed: <ul style="list-style-type: none"> Technology, Region 7 Service Center approvable vendors Obstacles: <ul style="list-style-type: none"> Availability of Texas grown product

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PHYSICAL ACTIVITY - The District will implement, in accordance with law, a coordinated health program with physical education and physical activity components and will offer at least the required amount of physical activity for all grades. [See BDF, EHAA, EHAB, and EHAC.]

The following addresses how the District meets the required amount of physical activity:

- *Each student will receive a minimum of 135 minutes of rigorous physical activity per week.*
- *Each campus will make every effort to schedule 135 minutes of Physical Education class per week.*

Federal law requires that the District establish goals for physical activity in its wellness policy.

In accordance with FFA(LOCAL), the District has established the following goal(s) for physical activity.

GOAL: The District shall provide an environment that fosters safe, enjoyable, and developmentally appropriate fitness activities for all students, including those who are not participating in physical education classes or competitive sports.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
District elementary physical education teachers will expose students to a variety of recreational and pre-athletic skills.	Baseline or benchmark data points: <ul style="list-style-type: none"> • Units of Study • Lesson Plans Resources needed: <ul style="list-style-type: none"> • Scope and Sequence Obstacles: <ul style="list-style-type: none"> • Monitoring of district curriculum
GOAL: The District shall provide appropriate staff development and encourage teachers to integrate physical activity into the academic curriculum where appropriate.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
The Curriculum Council will provide professional development during preservice week regarding the Elementary PE scope and sequence.	Baseline or benchmark data points: <ul style="list-style-type: none"> • Lesson Plans Resources needed: <ul style="list-style-type: none"> • Scope and Sequence Obstacles: <ul style="list-style-type: none"> • None

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GOAL: The District shall make appropriate before-school and after-school physical activity programs available and shall encourage students to participate.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Each Elementary campus will have at least one (1) physical activity program per year involving families.	Baseline or benchmark data points: <ul style="list-style-type: none"> Schedule of events Resources needed: <ul style="list-style-type: none"> Financial resources Obstacles: <ul style="list-style-type: none"> Parent participation
GOAL: The District shall make appropriate training and other activities available to District employees in order to promote enjoyable, lifelong physical activity for District employees and students.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Tyler ISD will participate in the community events such as Fresh 15.	Baseline or benchmark data points: <ul style="list-style-type: none"> Enrollment numbers Resources needed: <ul style="list-style-type: none"> Advertisement Obstacles: <ul style="list-style-type: none"> None
Objective 2:	
Action Steps	Methods for Measuring Implementation
Tyler ISD will participate in the Healthy Wages program	Baseline or benchmark data points: <ul style="list-style-type: none"> Enrollment Resources needed: <ul style="list-style-type: none"> Participation Obstacles: <ul style="list-style-type: none"> None

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GOAL: The District shall encourage parents to support their children's participation, to be active role models, and to include physical activity in family events.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Elementary campuses will have at least one activity event per year to encourage physical activity in family events.	Baseline or benchmark data points: <ul style="list-style-type: none"> Event Schedule Resources needed: <ul style="list-style-type: none"> Communication Obstacles: <ul style="list-style-type: none"> Parent leaders at some campuses

GOAL: The District shall encourage students, parents, staff, and community members to use the District's recreational facilities, such as tracks, playgrounds, and the like, that are available outside the school day.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
District tracks and outdoor facilities are available to community and parents	Baseline or benchmark data points: <ul style="list-style-type: none"> Facilities usage Resources needed: <ul style="list-style-type: none"> Supplies for track events Obstacles: <ul style="list-style-type: none"> Care and maintenance of facilities

SCHOOL BASED ACTIVITIES - Federal law required that the District establish goals for other school-based activities in its wellness policy to promote student wellness.

In accordance with FFA (LOCAL), the District has established the following goal(s) as part of its student wellness policy to create an environment conducive to healthful eating and physical activity and to promote and express a consistent wellness message.

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GOAL: The District shall allow sufficient time for students to eat meals in cafeteria facilities that are clean, safe, and comfortable.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Each campuses' schedule provides a minimum of a 30 minute lunch period.	Baseline or benchmark data points: <ul style="list-style-type: none"> Schedules Resources needed: <ul style="list-style-type: none"> Schedules Obstacles: <ul style="list-style-type: none"> None
GOAL: The District shall promote wellness for students and their families at suitable District and campus activities.	
Objective 1:	
Action Steps	Methods for Measuring Implementation
Elementary campuses will have at least one activity event per year to encourage physical activity in family events.	Baseline or benchmark data points: <ul style="list-style-type: none"> Event schedule Resources needed: <ul style="list-style-type: none"> Supplies for events Obstacles: <ul style="list-style-type: none"> None
Objective 2:	
Action Steps	Methods for Measuring Implementation
P.E. Showcase will be scheduled one time per year.	Baseline or benchmark data points: <ul style="list-style-type: none"> District schedule Resources needed: <ul style="list-style-type: none"> Facility Scheduling Obstacles: <ul style="list-style-type: none"> None

