

Appendix A

Organizations Approved for Sponsorship of Continuing Education Credit

All persons or organizations seeking to provide Continuing Education (CEU) activities to Texas Association of School Business Officials (TASBO) certified personnel must register and be approved by TASBO. Application with instructions can be found on page 84.

- 181 Abilene Christian University
- 268 Alamo Area Council of Governments
- 312 Alamo Area School Maintenance / Operation / Construction Association
- 132 Alamo Area TASBO Affiliate
- 265 Alamo Community College
- 252 Amarillo Junior College
- 182 Amber University
- 300 American Association of Agents and Adjusters
- 237 American Association of School Administrators
- 307 American Management Association
- 183 American Technological University
- 144 Angelo State University
- 285 Applied Computer Technology (ACT)
- 111 ASBO International
- 281 Association for Certified Fraud Examiners
- 266 Association for Compensatory Educators of Texas
- 245 Association for Educational Communications and Technology (AECI)
- 184 Austin Community College
- 280 Bank of America
- 185 Baylor University
- 275 Big Country TASBO
- 301 Building Air Quality
- 342 Capital Area Maintenance & Operations (CAMO) Affiliate
- 133 Capital Area TASBO Affiliate
- 258 Career Track
- 233 Center for Equity & Adequacy in Public School Finance (Equity Center)
- 220 Central Systems, Inc.
- 257 Central Texas College
- 282 Central Texas Purchasing Coop
- 134 Central Texas TASBO Affiliate
- 223 Cisco Junior College (Cisco, TX)
- 323 Claims Administrative Services
- 222 Coastal Bend Association of TASBO
- 276 Coastal Bend Maintenance TASBO Affiliate
- 294 Computer Transition Services, Inc.
- 187 Concordia Lutheran College

145 Corpus Christi State University
 267 Council of Educational Facility Planners International-Southern Region (CEFPI)
 272 Courtenay Thompson & Associates
 277 Crossroads Area TASBO Affiliate
 135 D/FW Metroplex TASBO Affiliate
 188 Dallas Baptist University
 238 Dallas County Assoc. of School Administrators
 317 Deloitte & Touche, LLP
 230 Don Rowlett & Associates, Inc.
 335 Eastfield College of Dallas County Community College
 189 East Texas Baptist University
 136 East Texas TASBO Affiliate
 225 EDP Company-Longview, Texas
 260 Education Management Information Systems (EdMIS)
 228 El Paso Area TASBO Affiliate
 284 Federal Agencies
 328 Feldman & Rogers, LLP
 231 First Southwest Company
 234 Flahive, Ogden & Latson, Attorneys at Law
 298 Fred Pryor Seminars
 303 Gallup Organization
 318 GCI Contents Restoration & Remediation
 246 Government Finance Officers Association of U.S. and Canada
 270 Government Treasurers Organization of Texas
 293 Governor's Business Executives for Education (GBEE)
 244 Gulf Coast Maintenance and Operations Association
 137 Gulf Coast TASBO Affiliate
 327 Halff Associates, Inc.
 190 Hardin-Simmons University
 337 Harris County Department of Education
 332 Hayes Software Systems
 255 Heard, Goggan, Blair & Williams, Attorneys
 345 Heart of Texas Maintenance & Operations Affiliate
 250 Henslee Schwartz, LLP
 340 Hill Country Maintenance & Operations Affiliate
 336 Houston Area School District Internal Auditors (HASDIA)
 191 Houston Baptist University
 192 Howard Payne University
 193 Huston-Tillotson College
 194 Incarnate Word College
 322 Industrial Hygiene and Safety Technology, Inc.
 283 Institute of Internal Auditors
 241 Institute of Supply Management, formerly NAPM
 315 Internal Revenue Service
 297 J. D. Edwards & Co. of Dallas
 195 Jarvis Christian College

341 Karczewski/Bradshaw, LLP
306 Keye Productivity Center
148 Lamar University at Beaumont
149 Lamar University at Orange
150 Lamar University at Port Arthur
151 Laredo State University
196 LeTourneau College
333 Lone Star College System
197 Lubbock Christian University
279 McLennan Community College
198 McMurry University
152 Midwestern State University
313 Moak, Casey and Associates, L.L.P.
334 The National Alliance
289 National Association of Pupil Transportation
286 National Construction Law Center, Inc.
240 National Institute of Governmental Purchasing (NIGP)
254 National School Board Association
264 North Central Texas Council of Governments
274 North Texas Maintenance and Operations Association
324 North Texas Purchasing & Supply Management TASBO Affiliate
226 Northeast Texas TASBO Affiliate
199 Our Lady of the Lake University of San Antonio
311 Pala Alto College, San Antonio
138 Panhandle TASBO Affiliate
308 Patterson & Associates, Austin
200 Paul Quinn College
139 Permian Basin TASBO Affiliate
326 Powell & Leon, LLP
156 Prairie View A&M University
263 Priority Management
310 Productivity Point
316 Prologic Technology Systems, Inc
259 Public Risk Management Association-Texas Chapter
305 R. S. Means Company
242 Raymun Bynum-Todd-McCorkle & Taylor, Inc.
251 Red River Area TASBO Affiliate
112 Region I ESC
113 Region II ESC
114 Region III ESC
115 Region IV ESC
120 Region IX ESC
116 Region V ESC
117 Region VI ESC
329 Region VI Maintenance & Operations TASBO Affiliate
140 Region VI TASBO Affiliate

118 Region VII ESC
119 Region VIII ESC
121 Region X ESC
122 Region XI ESC
123 Region XII ESC
124 Region XIII ESC
125 Region XIV ESC
130 Region XIX ESC
126 Region XV ESC
221 Region XV TASBO Affiliate
127 Region XVI ESC
128 Region XVII ESC
129 Region XVIII ESC
131 Region XX ESC
201 Rice University
290 Rockhurst University
157 Sam Houston State University
325 SchoolDude.com
204 Schreiner College
319 Schwartz & Eichelbaum, PC
309 Skill Path Inc.
321 Skyward, Inc.
143 South Plains Area TASBO
339 South Texas Association of School Maintenance Officials (STASMO)
330 South Texas College of Law
229 South Texas Cooperative Purchasing Association
142 Southeast Texas TASBO Affiliate
205 Southern Methodist University
206 Southwestern Adventist College
207 Southwestern Christian College
208 Southwestern University
338 SmartPros Ltd.
202 St. Edward's University
203 St. Mary's University of San Antonio
159 Stephen F. Austin State University
160 Sul Ross State University
161 Tarleton State University
271 Tarrant County Junior College
248 Teacher Retirement System
163 Texas A&M University
146 Texas A&M University at Commerce
164 Texas A&M University at Galveston
162 Texas A&M University at Kingsville
147 Texas A&M University at Texarkana
256 Texas Association for Pupil Transportation
292 Texas Association for School Nutrition

110 Texas Association of Secondary School Principals
 232 Texas Association of Appraisal Districts
 235 Texas Association of Assessing Officers
 314 Texas Association of Community Schools
 320 Texas Association of Impacted Schools
 104 Texas Association of School Administrators
 102 Texas Association of School Boards
 101 Texas Association of School Business Officials
 249 Texas Association of School Personnel Administrators
 219 Texas Business Council
 209 Texas Christian University
 210 Texas College-Tyler
 296 Texas Commerce Bank
 302 Texas Council of Urban School Districts
 269 Texas Crime Prevention Association
 105 Texas Education Agency
 295 Texas Education Consultative Service, Inc.
 291 Texas Educational Support Staff Association (TESA)
 107 Texas Elementary Principals & Supervisors Association
 236 Texas Foundation for Improvement of Local Government (Texas Municipal League)
 343 Texas Integrated Pest Management Affiliate for Public Schools (TIPMAPS)
 262 Texas Lead Center
 211 Texas Lutheran College
 236 Texas Municipal League
 331 Texas Pentamotion User Group, Inc. (TPUG)
 278 Texas Political Subdivisions
 253 Texas Safety Association
 299 Texas School Alliance
 109 Texas School Law News
 108 Texas Society of Certified Public Accountants
 165 Texas Southern University
 243 Texas State Departments and/or Agencies
 224 Texas State Property Tax Board
 247 Texas State Technical College
 158 Texas State University
 103 Texas Tech University
 212 Texas Wesleyan College
 167 Texas Women's University
 273 Textbook Coordinators' Association of Texas
 288 Tomball College
 213 Trinity University
 214 University of Dallas
 177 University of Houston
 175 University of Houston-Clear Lake
 176 University of Houston-Downtown
 178 University of Houston-Victoria

215 University of Mary Hardin-Baylor
344 University of Phoenix
153 University of North Texas
216 University of St. Thomas
168 University of Texas at Arlington
169 University of Texas at Austin
155 University of Texas at Brownsville
170 University of Texas at Dallas
171 University of Texas at El Paso
173 University of Texas at San Antonio
174 University of Texas at Tyler
172 University of Texas of the Permian Basin
154 University of Texas Pan American
179 Uvalde Study Center
141 Valley Association of TASBO Affiliate
217 Wayland Baptist University
287 Weatherford Junior College
239 West Texas Association Supervision/Curriculum Development
180 West Texas A&M University
218 Wiley College

TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

Continuing Education Provider Registration Instructions

All persons or organizations seeking to provide Continuing Education (CEU) activities to Texas Association of School Business Officials (TASBO) certified personnel must register and be approved by TASBO.

The following entities are pre-approved as providers of continuing education and are required to fill out Sections A and B of the subsequent form.

- Agencies, commissions, and/or boards of the State of Texas (243)
- Agencies, commissions, and/or boards of the Federal government (284)
- Regional education service centers
- Accredited institutions of higher education
- TASBO regional affiliates
- State and national professional education associations that have offered professional development for at least ten years and have tax exempt status
- ASBO International (111)
- Texas Society of Certified Public Accountants (108)
- American Institute of Certified Public Accountants

All other entities and organizations are not pre-approved and are required to fill out Sections **A**, **B**, and **C** of the subsequent form.

The TASBO Professional Certification Standing Committee shall be the decision-making authority on all questions and issues related to CEU approved providers.

Please submit completed registration form to:

Texas Association of School Business Officials
Associate Executive Director
2538 South Congress
Austin TX 78704

Fax: 512-462-1782
Email: dkile@tasbo.org

All questions regarding the CEU provider registration process should be directed to the TASBO Associate Executive Director at 512-462-1711 ext 215.

TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

Continuing Education Provider Registration Form

General instructions: All Pre-Approved providers of CEU activities must complete Sections A and B. All prospective providers must complete Sections A, B, and C.

SECTION A

Part 1 – Provider Information

Name of Provider (Individual or Organization)

Primary Contact Name

Mailing Address

City

State and Zip

Email

Phone

Fax

Website

Part 2 – Specialization Area

Check the areas covered in your training session(s).

<input type="checkbox"/>	Accounting and Financial Reporting	<input type="checkbox"/>	General Management and Leadership
<input type="checkbox"/>	Auditing and Reporting	<input type="checkbox"/>	Human Resources Planning
<input type="checkbox"/>	Budget and Financial Planning	<input type="checkbox"/>	Insurance and Risk Management
<input type="checkbox"/>	Cash Management	<input type="checkbox"/>	Payroll Management
<input type="checkbox"/>	Data Management (includes PEIMS, information technology, and records management)	<input type="checkbox"/>	Purchasing and Supply/Warehouse Management
<input type="checkbox"/>	Facility Construction and Management	<input type="checkbox"/>	Student-Related Services (includes school nutrition, textbooks, transportation, printing, and safety/security)
<input type="checkbox"/>	Governmental Relations	<input type="checkbox"/>	

SECTION B – Provider Assurances

All providers must meet the following requirements:

1. The provider must supply documentation of continuing education to the attendee. Such documentation must include the activity attended, instructor’s name, date of training, total CEU hours earned, provider’s name and provider’s TASBO identification number.
2. The provider’s goals for any training activity must be aligned with the TASBO Mission and Values Statement.
3. The provider must comply fully with the nondiscrimination provisions of all federal and state statutes, laws, and rules and prohibit unlawful discrimination in the provision of CEU activities.
4. Sessions offered by the provider must contribute to the advancement of professional knowledge and skills in school business and operations.
5. The provider must make Texas Association of School Business Officials contact information available to all attendees to facilitate requests for additional information or complaint procedures.
6. Providers who contract with other individuals or entities for the delivery of CEU activities must monitor the quality of those activities.

TASBO reserves the right to revoke approved provider status.

On behalf of the provider designated on this form, I understand and agree to the above requirements and verify that the information provided on this form is true, correct, and complete.

Printed Name of Individual Provider or Authorized Representative

Title of Individual Provider or Authorized Representative

Signature of Applicant or Authorized Representative

Date



TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

*Continuing Education Attendance Report
for events sponsored by TASBO-approved providers
(For Certified Individuals Only)*

This report contains a true and accurate record of continuing education credit hours attended and applicable to the certification program of the Texas Association of School Business Officials. This form must be turned in to the TASBO Certification Department for credit to be posted.

Name _____

TASBO ID Number _____

Activity attended _____

Instructor/presenter _____

Date(s) of attendance _____

Total Continuing Education Credit Hours _____
(Attendance of 50 minutes minimum is required for each one hour)

Sponsor

Sponsor Identification Number

Copies of attendance forms must be retained by the certified TASBO individual for three years.

2538 S. Congress ♦ Austin TX 78704 ♦ 1-800-338-6531/512-462-1711 ♦ fax 512-462-1782

Appendix B

Approved Substitute and Equivalent Courses

Substitute Course Credits

Substitute courses must be approved, in advance, by the appropriate research committee and the TASBO Certification Committee. No more than two substitute or equivalent courses will be allowed for all certification levels combined. All substitute courses must include a test.

Accounting Committee

TASBO Course

Substitution

ACT 203A and ACT 203B

University of North Texas Investment Courses

Purchasing Committee

Effective March 1, 2003, the LBJ School of Public Affairs classes will no longer be accepted as substitute credit for purchasing certification courses.

Equivalent Course Credits

The TASBO Professional Certification Committee, upon petition from another school professional organization, will review the requirements of that organization for certification to determine which, if any, course equivalencies may be granted toward TASBO certification for that professional organization's certified members. The maximum number of equivalent or substitute courses which may be credited towards TASBO certification is two. All equivalent courses must include a test.

TASBO Course

Texas Association for Pupil Transportation Equivalent

TRN 101
TRN 102
TRN 103
TRN 104
TRN 201
TRN 202
TRN 301
TRN 305
TRN 205
TRN 306
TRN 307
TRN 308

#1 Intro to Transportation
#2 Student Safety Management
#3 Purchasing of Transportation Equipment
#4 Intro to Accident Investigation
#5 Routing and Scheduling
#6 Bus Inspection and Maintenance
#8 Personnel Management
#10 Evaluation of Transportation
#11 Special Transportation
#12 State Reporting and Budgeting
#14 Advanced Student Management
#16 Emergency Preparedness

Appendix C

TASBO Code of Ethics

A school business official in Texas is a professional educator dedicated to public service in the schools of this state. As a professional educator one's professional behavior must conform to a code of ethics. The code must be idealistic and practical as applied to members of our profession. School business officials acknowledge that the schools belong to the public and are created for the purpose of offering equal educational opportunity to all citizens of this state. School business officials shall assume the responsibility of providing leadership and expertise as business officials to maintain exemplary standards of conduct both professionally and morally. It is understood that the business official's actions are observed and appraised by students, fellow professionals and members of the community.

Therefore, and to these ends members of the Texas Association of School Business Officials subscribe to the following statements of standards.

The Texas School Business Official:

1. Makes the quality of education for students and the reasonable ability of taxpayers to pay the cost of education, the basic values in all decisions and actions.
2. Fulfills all professional responsibilities with honesty and integrity.
3. Obeys all local, state and federal laws which govern his activities and does not knowingly belong to any organization which advocates the overthrow of our form of democratic government.
4. Implements to the best of his ability the policies of the Board of Trustees and the administrative regulations of his superiors.
5. Avoids the use of his position for personal gain through influence politically, socially, or economically.
6. Maintains the highest degree of professional training possible through continuing educational programs and personal research.
7. Accepts academic degrees or professional certification only from accredited and legally constituted institutions.
8. Honors all contracts until fulfillment or legally released.

TASBO Standards of Conduct

Now, especially, in this age of accountability, when the activities and conduct of school business officials are subject to greater scrutiny and more severe criticism than ever before, Standards of Conduct are in order. The association cannot fully discharge its obligation of leadership and service to its members short of establishing appropriate standards of behavior.

In relationships within the school district it is expected that the School Business Official will:

1. Support the goals and objectives of the employing school system.
2. Interpret the policies and practices of the district to subordinates and the community fairly and objectively.
3. Implement, to the best of the official's ability, the policies and administrative regulations of the district.

4. Assist fellow administrators as appropriate in fulfilling their obligations.
5. Build the best possible image of the school district.
6. Refrain from publicly criticizing board members, administrators or other employees.
7. Help subordinates to achieve their maximum potential through fair and just treatment.

In the conduct of business and discharge of responsibilities, the School Business Official will:

1. Conduct business honestly, openly and with integrity.
2. Avoid conflict of interest situations by not conducting business with a company or firm which the official or any member of the official's family has a vested interest.
3. Avoid preferential treatment of one outside interest group, company or individual over another.
4. Uphold the dignity and decorum of the office in every way.
5. Avoid using the position for personal gain.
6. Never accept or offer illegal payment for services rendered.
7. Refrain from accepting gifts, free services or anything of value for or because of any act performed or withheld.
8. Permit the use of school property only for officially authorized activities.

In relationships with colleagues in other districts and professional associations, it is expected that the School Business Official will:

1. Support the actions of a colleague whenever possible, never publicly criticizing or censuring the official.
2. Offer assistance and/or guidance to a colleague when such help is requested or when the need is obvious.
3. Actively support appropriate professional associations aimed at improving school business management and encourage colleagues to do likewise.
4. Accept leadership roles and responsibilities when appropriate, but refrain from "taking over" any association.
5. Refrain from using any organization or position of leadership in it for personal gain.

Appendix D

MEMBERSHIP - Article VI 6000

MEMBERSHIP - Article VI 6000

Article VI

6100

MEMBERSHIP CLASSIFICATIONS - 6100

The Association shall have five classes of members.

1. Active membership shall be open to business officials and school administrators who supervise business activities from public schools, non-public schools, and agencies/organizations that work with public schools, such as state agencies, state boards, state commissions and 501 (c) 3 corporations. This may also include superintendents of schools, and college and university instructors teaching or working in the school business management field. Questions regarding eligibility for membership will be resolved by the Executive Committee of the Board of Directors.
2. Associate Members shall be non-voting members who do not meet the other membership category requirements.
3. Student Members shall be those students currently enrolled in a college or university and are currently pursuing an undergraduate or graduate degree in the field of business and/or education and do not qualify for an active membership.
4. Life Members shall be approved by the Board of Directors and as qualified by the constitution of the Association. Life Members have the same privileges as Active Members.
5. Retired Members category will be available to those TASBO members who have retired from school business management, but do not have the required years of service and/or membership to be considered for Life Memberships.

* Reference: TASBO Constitution, Article III

(Revised December 4, 1997)

(Revised February, 1999)

(Revised August 24, 2001)

(Revised December 3, 2003)

(Revised June 15, 2006)

(Revised December 7, 2007)

Appendix E

Components and Competencies for School Business and Support Services

The Region 10 Education Service Center in Richardson, Texas, under a project contract to the Texas Education Agency, has developed the following “Components and Competencies for School Business and Support Services.” The purpose of the project was to identify the “best practices” that result in an increased level of proficiency in the business and support areas of outstanding school districts. The project is also viewed as a basis for further projects that will allow individuals to perform self-evaluations of their skills and determine improvement strategies for competencies that may be deficient in the business office arena.

The following process was utilized for developing the “Component and Competencies for School Business and Support Services.” A thorough review of the literature was conducted in November and December 1998, which revealed a list of 28 skill areas and 264 competency statements commonly in use throughout the United States. An Advisory Committee, consisting of 18 prominent educators in Texas (including representatives from TASBO, TASA, TASB, TEA, ESCs, and large and small school districts), reviewed this list for its relevancy to Texas public schools. The Committee reduced this list to 12 components with 105 competencies.

Practitioners throughout Texas provided input on this revised list via three methods. First, the Components and Competencies, along with telephone numbers, email, and mail addresses of contacts, were posted on the Internet for comments. Next, focus group meetings were conducted at the 1999 TASBO Annual Convention and at ten education service centers during which both oral and written input was received. Lastly, a survey was conducted using a stratified, random sampling of public and charter schools in Texas. The survey was statistically analyzed for reliability and validity of the components and competencies. The Advisory Committee met again in May 1999 to review all of the input and to make final adjustments to the list. The final list contains 12 components and 120 competencies.

It should be noted that although some components and competencies may not apply to any single district’s business office at any given time, all of the components and competencies apply to most districts. Because of the operational complexities of Texas school districts, various people within the district perform many of the functions at any given time. Therefore, the list is not meant to be a sample job description or a performance evaluation instrument for any particular position in a district. It is, however, a listing of jobs and skill areas that could be performed by superintendents, other central office administrators, business office personnel, and/or personnel from other departments, depending on the direction of the local district. Instances were found, for example, where all the components and competencies were assigned to the business operations areas in some districts.

It should be noted that all local, state and federal rules, laws and regulations are to be adhered to whether there is or is not specific reference to them in each component and competency statement.

COMPONENTS/COMPETENCIES

GENERAL MANAGEMENT	TASBO CERT. COURSE
<p>1.1 Develop and implement an appropriate plan of operations for the school business program.</p> <p>1.1.1 Develop and implement a plan for the school business operations.</p> <p>1.1.2 The business operations plan identifies the school business operation and its responsibilities for the school district.</p> <p>1.1.3 The business operations plan is based upon the needs of the district and is supported through a system of data-driven analysis and decision-making.</p> <p>1.1.4 The business operations plan includes on-going staff development for the improvement of business office employees' knowledge and skills.</p>	MGT 301
<p>1.2 Formulate an organizational structure for the management of the school business program, where applicable and if required.</p> <p>1.2.1 An organizational chart exists for the business operation indicating all positions and relationships within the program.</p> <p>1.2.2 The organizational chart indicates the relationship of the business operation to the rest of the school district.</p> <p>1.2.3 Employees within the business operation and employees external to the business operation adhere to the organizational structure.</p> <p>1.2.4 Job descriptions exist for each employee within the business operation.</p>	MGT 301 PER 202 MGT 303
<p>1.3 Communicate effectively.</p> <p>1.3.1 A system of internal communications exists within the business operation.</p> <p>1.3.2 A system of internal communications exists between the business operation and the rest of the school district.</p> <p>1.3.3 An external program of communication exists between the business operation and constituents and citizens who may or may not be residents within the school district.</p>	MGT 308
<p>1.4 Exhibit an understanding of the mission and goals of the school district.</p> <p>1.4.1 The mission of the school district is posted in the offices within the business operation.</p> <p>1.4.2 The goals in the operating plan for the business operation reflect strategies to meet the mission and goals of the school district.</p> <p>1.4.3 The budget document reflects and articulates what goals are being addressed for the school year.</p> <p>1.4.4 The head of the business office articulates the mission and goals of the school district and how they are being met to the various stakeholders.</p>	MGT 301 MGT 317 ACT 104 MGT 309
<p>1.5 Establish and implement a system of management based on principles of team building and collaboration.</p> <p>1.5.1 The business operation staff works directly with campus leadership (improvement) teams and district leadership (improvement) teams to provide expertise as needed.</p>	MGT 303 MGT 308 MGT 317

<p>1.6 Follow all local policies as well as state and federal laws and regulations in the operation of the school business program.</p> <ul style="list-style-type: none"> 1.6.1 The school district has a Board Policy Manual that has been approved and adopted by the board of trustees. 1.6.2 The school district has an administrative regulation (procedures) manual that interprets and implements the business operation policies of the board of trustees to the various departments and campuses. 1.6.3 The business operation staff understands the difference between a policy and a regulation (procedures). 1.6.4 The district has an external auditor who provides and discloses, through a management letter or through the external audit process, areas of noncompliance. 1.6.5 The business operation responds to areas of noncompliance with a detailed plan of correction and implementation to ensure compliance in the future. 1.6.6 Each business operation has a calendar of relevant dates and timelines to comply with internal guidelines as well as state and federal laws and regulations. 1.6.7 District adheres to all federal and state laws and local policies regarding employment of personnel. 	<p>MGT 306 ACT 202 PER 202 MGT 309 DIS 303</p>
<p>1.7 Acquire the skills necessary to negotiate contracts and conflicts.</p> <ul style="list-style-type: none"> 1.7.1 Policies and/or procedures are in place granting authority to an individual to negotiate contracts and conflicts on behalf of the district. 1.7.2 Business operation employees have been formally trained in conflict resolution techniques and contract negotiations. 1.7.3 The district has contacted other school districts and entities to determine if they have similar contracts for comparison purposes. 1.7.4 Contracts are continuously monitored to ensure compliance and accurate billing. 	<p>PUR 103</p>
<p>1.8 Develop and maintain business procedure manuals for all school business program departments.</p> <ul style="list-style-type: none"> 1.8.1 Written procedures and guidelines exist for each identified area of the business operation and are found in one location. 1.8.2 Procedures are monitored, reviewed, and updated annually after receiving staff input. 1.8.3 Procedures are communicated throughout the district. 	<p>MGT 301 MGT 306 MGT 308</p>
<p>1.9 Use technology tools effectively.</p> <ul style="list-style-type: none"> 1.9.1 The school district uses a software program in the areas of payroll, accounting, and accounts payable. 1.9.2 School business operation staff has been trained in appropriate software applications. 1.9.3 Data-driven decisions are derived from internal databases that can be queried and sorted in a variety of ways. 1.9.4 The school district has developed software and hardware standards in order to efficiently maintain the technology within the district. 1.9.5 The school district ensures that the district's business operation has adequate hardware to support applicable software. 	<p><i>Refer to</i> ACT PAY & ITM</p>
<p>1.10 Exhibit ethical behavior in all actions.</p> <ul style="list-style-type: none"> 1.10.1 The board of trustees has adopted policies that provide appropriate guidance to business operation staff in ethical conduct. 1.10.2 Business operation staff has taken a course in ethics. 	<p>MGT 301 MGT 307</p>

<p>1.11 Administer school elections as required by state law.</p> <ul style="list-style-type: none"> 1.11.1 The board of trustees has called each election and adopted the appropriate election order as part of the district's minutes. 1.11.2 The election has been held within the prescribed time frames. 1.11.3 Proper notice has been given in English and Spanish for the newspaper and for postings. 1.11.4 Candidates for board elections have completed the appropriate forms and have submitted their financial disclosure forms at the appropriate times. 1.11.5 Political Action Committees have registered with the school district and have filed the required forms in a timely manner. 1.11.6 Pre-clearance from the United States Department of Justice has been obtained for any election changes. 1.11.7 Election judges and clerks have been named and approved by the board of trustees. 1.11.8 The board of trustees has canvassed and certified the election results within the required time frame after the election. 1.11.9 In situations where another governmental entity conducts the election for the school district, appropriate interlocal governmental agreements must be prepared and approved by the governing board of each entity. 1.11.10 Training hours for board members are reported as required by law. 	
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ACCOUNTING AND FINANCIAL REPORTING	TASBO CERT. COURSE
<p>2.1 Utilize the Financial Accountability System Resource Guide as the financial accounting system for the school district.</p> <ul style="list-style-type: none"> 2.1.1 Appropriate staff has access to the FASRG. 2.1.2 Documented operating procedures reflect FASRG compliance. 	ACT 106
<p>2.2 Require that the accounting system complies with the requirements of the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).</p> <ul style="list-style-type: none"> 2.2.1 The basis of accounting is in compliance with GASB and FASB requirements for the specific type of fund or financial statements. 2.2.2 All information required for external and internal financial reporting purposes is maintained in the appropriate format. 2.2.3 Information is maintained from year to year to comply with Generally Accepted Accounting Principles (GAAP). 	ACT 106 ACT 202 ACT 205A

<p>2.3 Utilize an encumbrance system of accounting.</p> <p>2.3.1 Appropriate staff has read Encumbrance Accounting, Section 1.1.6-1.1.6.2, of the Financial Accountability System Resource Guide's (FASRG) Financial Accounting and Reporting Module.</p> <p>2.3.2 Appropriate staff understands the relationship between the encumbrance accounting concept/guidelines and their accounting software.</p> <p>2.3.3 Purchase orders are sequentially numbered and accounted for in district administrative guidelines.</p> <p>2.3.4 All purchase orders are issued and funds encumbered prior to purchasing the service or item.</p> <p>2.3.5 Appropriate level(s) of approval or authorization for purchases are set by administrative guidelines or board policy and followed.</p> <p>2.3.6 Acknowledgment of receipt of goods and/or services and authorization to pay for any or all items on a purchase order are established by administrative guidelines.</p> <p>2.3.7 Purchase orders are partially or fully liquidated when canceled or paid.</p> <p>2.3.8 Purchase orders are appropriately reflected in the general ledger, subsidiary ledger(s), and applicable accounts payable reports at all stages of the encumbrance process.</p>	<p>ACT 104 ACT 105B ACT 106 ACT 205A</p>
<p>2.4 Maintain a system of checks and balances (i.e., internal controls).</p> <p>2.4.1 Appropriate staff has read Internal Control, Section 1.5, of the Financial Accountability System Resource Guide's (FASRG) Financial Accounting and Reporting Module and all of its related sub-topics.</p> <p>2.4.2 District accounting policy and operating procedures include a district-applicable internal control system, complete with review and revision standards and implementation guidelines.</p> <p>2.4.3 The district's internal control system is followed.</p> <p>2.4.4 Effectiveness of the district internal control system is analyzed both internally (periodic in-house review) and externally (independent audit review). Appropriate changes are implemented when necessary.</p>	<p>ACT 202</p>
<p>2.5 Recognize revenue and expenditures in the appropriate accounting period.</p> <p>2.5.1 All revenues and expenditures/expenses are recorded in the appropriate accounting period for the basis of accounting required and in compliance with Generally Accepted Accounting Principles (GAAP).</p> <p>2.5.2 All cash receipts are recorded in the appropriate accounting period.</p> <p>2.5.3 All disbursements are recorded in the appropriate accounting period.</p> <p>2.5.4 All receivables are recorded in the appropriate accounting period.</p> <p>2.5.5 All liabilities are recorded in the appropriate accounting period.</p>	<p>ACT 105 ACT 205A</p>
<p>2.6 Utilize modified and full accrual accounting in accordance with generally accepted accounting principles for classifying fund and receipt accounts.</p>	<p>ACT 205A</p>
<p>2.7 Reconcile bank statements on a monthly basis.</p> <p>2.7.1 All bank accounts are reconciled to the general ledger within 30 days after receipt of bank statements.</p> <p>2.7.2 Reconciling items that are not timing differences are posted to the general ledger in an acceptable time period.</p> <p>2.7.3 Outstanding reconciling items are periodically reviewed and adjustments made when necessary.</p>	<p>ACT 100 ACT 105A</p>
<p>2.8 Ensure that a sequential system for check numbers is maintained.</p> <p>2.8.1 All checks are issued in sequential order and are pre-numbered or sequentially numbered by the computer.</p> <p>2.8.2 A log or other appropriate method is used to account for all checks.</p>	<p>ACT 100 ACT 105A</p>

<p>2.9 Establish and maintain a fixed asset accounting system.</p> <p>2.9.1 District accounting policy and/or board policy (formal or informal) includes a capitalization policy for fixed/capital assets, complete with review and revision standards and implementation guidelines.</p> <p>2.9.2 A detailed list of the district's fixed assets is maintained.</p> <p>2.9.3 Reconciled detail is available to substantiate the fixed/capital assets included in the general ledger and on the district financials.</p> <p>2.9.4 The fixed asset/capital asset capitalization policy is reflected in the assets recorded for depreciation purposes in proprietary funds and/or district-wide financial statements (GASB 34).</p> <p>2.9.5 District accounting policy and/or board policy (formal or informal) includes asset receipt tracking, accountability, recording of donated items, and disposal guidelines.</p> <p>2.9.6 Annual verification of location and condition of applicable assets is performed.</p>	<p>PUR 101 ACT 105A ACT 105B ACT 106 ACT 205A ACT 205B ACT 306</p>
<p>2.10 Prepare accurate periodic financial reports for all stakeholders.</p> <p>2.10.1 Appropriate system reports are available to applicable campus personnel and other budgetary components as needed.</p> <p>2.10.2 System and/or custom reports are available to management on a monthly basis or upon request.</p> <p>2.10.3 Appropriate system and/or customized reports are provided to the board of trustees on a monthly basis.</p>	<p>ACT 205A ACT 205B</p>
<p>2.11 Submit accurate financial reports to Texas Education Agency (TEA) through the Public Education Information Management System (PEIMS).</p> <p>2.11.1 PEIMS "Actual Financial" (032 Record) data are balanced to the appropriate audited financial statements prior to submission.</p> <p>2.11.2 PEIMS "Budgeted Financial" (030 Record) data are balanced to the district's board approved budget as of the snapshot date in the PEIMS data standards prior to submission.</p> <p>2.11.3 Other PEIMS submissions that impact funding and accountability are verified for accuracy prior to submission.</p>	<p>ACT 106 PEI 101 PEI 102</p>
<p>2.12 Keep the superintendent and board of trustees informed of the financial condition of the school district.</p> <p>2.12.1 Cash position status is reported to the superintendent and/or board of trustees (or designated committee) on a monthly basis.</p> <p>2.12.2 Balance Sheet status for applicable funds is reported to the superintendent and/or board of trustees (or designated committee) on a monthly basis.</p> <p>2.12.3 Status of current year revenue in comparison to budgeted revenue is reported to the superintendent and/or board of trustees (or designated committee) on a monthly basis.</p> <p>2.12.4 Status of current year expenditures in comparison to appropriations is reported to the superintendent and/or board of trustees (or designated committee) on a monthly basis.</p> <p>2.12.5 Superintendent and/or board of trustees are informed of situations that might affect the financial condition of the district.</p> <p>2.12.6 Annual audited financial statements are reviewed with the administration and the board of trustees.</p> <p>2.12.7 Annual report to management is reviewed with the board of trustees (or designated committee).</p> <p>2.12.8 Investment reports required by the Public Funds Investment Act (PFIA) are presented to the Board.</p>	<p>ACT 202 ACT 203A ACT 203B ACT 205A ACT 205B</p>

<p>2.13 Maintain a chart of accounts in accordance with district needs.</p> <p>2.13.1 All codes are in compliance with the codes in the Financial Accountability System Resource Guide (FASRG).</p> <p>2.13.2 Local option and locally defined codes are documented in the operating procedures.</p>	<p>ACT 106</p>
<p>2.14 Continuously monitor the accounting system and make adjustments as necessary.</p>	<p>ACT 100 ACT 105A ACT 205</p>
<p>2.15 Process financial transactions on a timely basis.</p>	<p>ACT 100 ACT 105A ACT 205</p>
<p>2.16 Plan for the acceptance of special revenue funds and assure that expenditures are accounted for properly.</p> <p>2.16.1 SRF awards follow district guidelines, comply with district policy, and are authorized by the proper administrative channels and/or the board of trustees.</p> <p>2.16.2 Project budgets are appropriately reflected in the general ledger prior to encumbering funds.</p> <p>2.16.3 SRF revenues and expenditures are recorded in accordance with Generally Accepted Accounting Principles (GAAP).</p> <p>2.16.4 SRF expenditures comply with the guidelines of the funding organization.</p> <p>2.16.5 SRF budget amendments are posted in accordance with district policy.</p> <p>2.16.6 SRF reimbursement requests are processed in accordance with district policy.</p> <p>2.16.7 Communication and administrative guidelines exist to ensure appropriate documentation and reconciliation of the financial aspects with the application, implementation, and reporting aspects of SRF.</p>	<p>ACT 208 MGT 309</p>
<p>2.17 Establish proper procedures for the acceptance of donations and gifts and assure that expenditures are made in accordance with the purposes and requests of the donor, when appropriate and legal.</p> <p>2.17.1 Guidelines and/or policies are established and followed for the receipt of donated merchandise and/or funds.</p> <p>2.17.2 Guidelines and/or policies comply with federal, state, and local regulations.</p> <p>2.17.3 Documentation is maintained to show compliance with guidelines, donor restrictions or requests, and any federal, state, or local regulations.</p>	<p>ACT 105</p>
<p>2.18 Develop, implement, and continuously monitor a district wide plan to ensure a system of checks and balances for the accounting and auditing of student activity funds.</p> <p>2.18.1 Appropriate staff has read Financial Accountability System Resource Guide's (FASRG) Activity Fund Accounting, Section 5.5, of the Site-Based Decision-Making (SBDM) Module and all of its related sub-topics.</p> <p>2.18.2 FASRG guidelines, administrative policy, and site-based needs (formal or informal) serve as the basis for the receipting and disbursing, recording, reporting, and monitoring campus, department, and student activity funds.</p> <p>2.18.3 Receipting procedures are designed, implemented, and monitored to ensure complete, accurate, and timely deposits of activity funds.</p> <p>2.18.4 Disbursement procedures are designed, implemented, and monitored to ensure that when funds are released it complies with campus/department/student activity fund guidelines, is properly authorized, and does not exceed available resources.</p> <p>2.18.5 Reports are provided various campuses/departments/students groups on a consistent basis to ensure recording accuracy.</p> <p>2.18.6 Control procedures to monitor decentralized activity fund accounting and reporting are in place and functioning as designed.</p>	<p>ACT 301</p>

<p>2.19 Adhere to the standards for financial accounting and reporting for shared services arrangements, when applicable.</p> <ul style="list-style-type: none"> 2.19.1 Appropriate staff has read Financial Accountability System Resource Guide's (FASRG) Special Accounting Treatments-Shared Service Arrangements (SSA), Section 1.3, of the Financial Accounting and Reporting Module and all of its related sub-topics. 2.19.2 The SSA contract is on file and serves as the basis for financial accounting and reporting decisions made by both fiscal agent and member districts. 2.19.3 The proper SSA coding is used for recording purposes. 2.19.4 The SSA budget on the fiscal agent's books reflects the SSA board of director's adopted budget with subsequent amendments. 2.19.5 The expenditures of the SSA comply with the guidelines and budget approved by the SSA board of directors. 2.19.6 The fiscal agent of the SSA ensures that the SSA revenue, whether federal funding, state funding, or member district contribution(s), is adequate to cover SSA expenditures. 2.19.7 The fiscal agent provides to member districts, either directly or through the board of directors, accurate financial reports on a timely basis. 2.19.8 The fiscal agent complies with the reporting requirements of federal and/or state grants. 2.19.9 The fiscal agent submits accurate Public Education Information Management System (PEIMS) SSA (033 Record) expenditure data to Texas Education Agency (TEA) within the required time frame. 2.19.10 The fiscal agent provides member districts with the appropriate PEIMS expenditure report to allow member districts to analyze their 85% compliance within specific programs. 2.19.11 Member districts perform a cost/benefit analysis of participation in the SSA. 	<p>ACT 205A ACT 205B ACT 208</p>
<p>2.20 Identify and implement appropriate instruments for both short-term and long-term capital financing, including lease/purchase of real property.</p> <ul style="list-style-type: none"> 2.20.1 Capital financing contracts and/or lease purchase agreements are approved in accordance with local board policy. 2.20.2 Financial advisors and bond counsel have necessary information to submit required legal documents with appropriate filing agencies. 2.20.3 Auditors are furnished copies of both short-term and long-term financing instruments for inclusion in audit. 2.20.4 District's attorney has reviewed financing instruments for legal and compliance requirements. 2.20.5 District complies with 60-day notice requirement for lease/purchase of real property. 	<p>ACT 214 ACT 314</p>

<p>2.21 Adhere to all legal requirements for issuing and servicing long-term general obligation bonds.</p> <ul style="list-style-type: none"> 2.21.1 Board has approved bond issuance documents. 2.21.2 Bond principal and interest payments are paid on time and per the debt schedules. 2.21.3 Bond related fees are monitored and reviewed for accuracy and paid in a timely fashion. 2.21.4 Annual audit data is submitted to the appropriate agencies per bond requirements. 2.21.5 SEC (Continuing Disclosure) reports comply with bond requirements and are filed on time with the appropriate agency. 2.21.6 Arbitrage requirements are calculated and reviewed at least on an annual basis. 2.21.7 Arbitrage liabilities are recorded when necessary. 	<p>ACT 214 ACT 314</p>
<p>2.22 Assist with district participation in the bond rating process.</p> <ul style="list-style-type: none"> 2.22.1 Information is prepared for rating agencies prior to receiving ratings. 2.22.2 Information is prepared for official statement for bonds. 2.22.3 Information requested by bond rating agencies is provided. 2.22.4 Bond refunding is considered periodically when market conditions indicate a favorable cost benefit 	<p>ACT 314</p>
<p>2.23 Provide information to the community relating to bond issues.</p> <ul style="list-style-type: none"> 2.23.1 Periodic meetings and/or published brochures are used to update the community on the status of the bond program before and during construction of facilities. 	<p>ACT 314</p>
<p>2.24 Assist in the process of securing financial professionals for capital improvement financing projects.</p> <ul style="list-style-type: none"> 2.24.1 Qualified financial advisors are selected through appropriate proposal method for the district. 2.24.2 Qualified bond counsel is selected through appropriate proposal method for the district. 	<p>ACT 314</p>

<p>AUDITING AND REPORTING</p>	<p>TASBO CERT. COURSE</p>
<p>3.1 Identify potential problem areas and develop an internal audit program, if applicable.</p> <ul style="list-style-type: none"> 3.1.1 Administration and board of trustees internal control policies and procedures. 3.1.2 Judgment is exercised in deciding the extent of internal controls according to size and complexity of the school district. 3.1.3 Chief financial officer periodically conducts an internal audit to assure that procedures are being conducted according to established internal control guidelines. 3.1.4 Board employs an internal auditor to report directly to the Board or jointly to the Board and ISD administration and establish an internal audit charter, if appropriate. 	<p>ACT 201</p>

<p>3.2 Assist in the process of securing an external auditor.</p> <ul style="list-style-type: none"> 3.2.1 The Board has the district’s fiscal accounts audited annually at district expense. 3.2.2 The district chooses to re-engage the prior year external auditor or seeks new auditors through the Request for Proposal process. 3.2.3 District considers experience and qualifications of the auditor, costs, and continued support to the district prior to auditor engagement. 3.2.4 Board engages the services of the external auditor by acknowledging and signing an engagement letter that outlines the scope of the audit engagement to include annual financial report, compliance with Public Funds Investment Act (PFIA) and financial data reported through Public Education Information Management System (PEIMS). 	ACT 202
<p>3.3 Facilitate the external audit process.</p> <ul style="list-style-type: none"> 3.3.1 The financial audit is conducted according to state and federal guidelines. 3.3.2 The external auditor has access to various financial and non-financial documents maintained by the district. 3.3.3 School business office personnel assists in the preparation of schedules and in the collection of documents for the external auditor during the engagement to assure timely completion. 	ACT 202
<p>3.4 Adhere to all legal and contractual requirements regarding submission of the audit to the superintendent, school board, public, Texas Education Agency (TEA), and appropriate federal agencies.</p> <ul style="list-style-type: none"> 3.4.1 The external auditor prepares and presents the annual audit to the Superintendent and Board for approval and is available at the board meeting for comments and questions. 3.4.2 A school district submits a copy of the Annual Financial and Compliance Report with accompanying reports and management letter to TEA and the Municipal Advisory Council of Texas within 150 days following the end of the school district’s fiscal year. 3.4.3 A school district that expends \$300,000 or more in a year in direct/indirect federal funds has a single audit performed and submits audit copies and Form SF-SAC to the Single Audit Clearinghouse. 3.4.4 The president of the district’s board of trustees submits audited financial information to a newspaper for publication as required by law. 	ACT 202
<p>3.5 Review and respond to the audit findings and management letter.</p> <ul style="list-style-type: none"> 3.5.1 School administrator(s) review(s) findings and questioned costs with the external auditor and seek(s) suggestions for correction. 3.5.2 The school district files comments with the Texas Education Agency (TEA) on any areas of noncompliance or insufficient internal controls cited in the audit report. 3.5.3 District takes corrective action on significant inadequacies cited in the audit report. 	ACT 202

BUDGET AND FINANCIAL PLANNING	TASBO CERT. COURSE
<p>4.1 Utilize the Financial Accountability System Resource Guide as the basis for the budget process.</p> <ul style="list-style-type: none"> 4.1.1 The superintendent prepares or causes the budget to be prepared. 4.1.2 The budget is reflective of the district's educational plan. 4.1.3 Budget is balanced so that current revenues are sufficient to pay for current services. 4.1.4 The budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP) and state guidelines. 	ACT 104
<p>4.2 Direct and/or assist school district personnel in the planning and preparation of the district budget.</p> <ul style="list-style-type: none"> 4.2.1 The budget preparation process is established through interaction between the school board, superintendent, and the budget preparation team. 4.2.2 District administrators and the superintendent are responsible for preparation of district budget guidelines and the budget calendar. 4.2.3 Teams or committees are organized to review budgets at the campus and district levels. 	ACT 104
<p>4.3 Serve as a resource to the District-Level and Campus-Level Decision-Making Committees.</p> <ul style="list-style-type: none"> 4.3.1 Campuses and departments are involved in the budget process. 4.3.2 Budget training is provided to site-based committee members. 4.3.3 Information is provided to committees regarding local goals and objectives, available resources, and local, state, and federal rules and regulations. 	ACT 104
<p>4.4 Reconcile available resources and expected revenues with the fiscal needs of the school district.</p> <ul style="list-style-type: none"> 4.4.1 The official district budget includes budgets for the General Fund, the Food Service Fund and the Debt Service Fund, at least at the fund and function levels. 4.4.2 Available resources are forecasted based on historical data, non-certified values, and current economic indicators. 4.4.3 Available property tax revenues are forecasted using estimated values received from the County Appraisal District. 	ACT 104
<p>4.5 Prepare the budget document in accordance with prescribed timelines.</p> <ul style="list-style-type: none"> 4.5.1 The district's budget is prepared by a date set by the State Board of Education. 4.5.2 The president of the board of trustees calls a public meeting of the board of trustees, giving required public notice, for a budget hearing and the adoption of the district budget. 4.5.3 The budget must be legally adopted before the adoption of the tax rate. 4.5.4 The budget is adopted by the board of trustees prior to the beginning of the fiscal year. 	ACT 104

<p>4.6 Adhere to all legal and contractual requirements for the development of the budget.</p> <ul style="list-style-type: none"> 4.6.1 The budget is in compliance with other financial obligations or contractual requirements. 4.6.2 The budget is prepared in accordance with all applicable federal, state, and local legal mandates and requirements. 4.6.3 The Administrative Cost Ratio is less than the standard prescribed in state law or by the Commissioner of Education. 	ACT 104
<p>4.7 Recommend a budget and periodic budget amendments to the superintendent and school board that continue to maintain a positive fund balance.</p> <ul style="list-style-type: none"> 4.7.1 Monthly financial reports provide information to determine whether current-year revenues are sufficient to pay for current-year services. 4.7.2 Financial reports demonstrate whether resources were obtained and used in accordance with the entity's legally adopted budget. 4.7.3 The General Fund Balance is greater than zero. 4.7.4 The Fund Balance in the General Fund is more than 50% and less than 150% of optimum, as calculated in the annual audit report. 4.7.5 The undesignated, unreserved Fund Balance does not decrease by more than 20% over two fiscal years. 	ACT 104
<p>4.8 Ensure that budget amendments are approved by the school board prior to the expenditure of funds, and that the official minutes of the school board meeting record this action, when appropriate.</p> <ul style="list-style-type: none"> 4.8.1 The Board amends the budget or adopts a supplementary emergency budget to cover unforeseen expenditures. 4.8.2 The Board amends the official budget before exceeding a functional expenditure category in the total district budget. 4.8.3 The district follows local policies for other budget amendments, as applicable. 	ACT 104
<p>4.9 Operate a fiscal control system, which monitors school expenditures and verifies that expenditures are made in accordance with budgeted expectations.</p> <ul style="list-style-type: none"> 4.9.1 An accounting system is established that compares actual expenditures with budgeted expenditures. 4.9.2 Administrative approval is required for expenditures or encumbrances that exceed limits defined by state law and local policy. 4.9.3 No funds are expended in any manner other than as provided for in the adopted budget. 	ACT 104
<p>4.10 Prepare multi-year budget projections when appropriate for financial planning.</p> <ul style="list-style-type: none"> 4.10.1 Appropriate student attendance projections are used to accurately estimate future state revenues. 4.10.2 Other forecasts are used including changes in property tax bases, tax revenues, costs associated with salary adjustments, and contractual obligations such as lease purchase agreements, repayments of loans, and bonded obligations. 4.10.3 Budget projections extend three to five years into the future. 	MGT 310

<p>4.11 Compare financial data with data from comparable school districts.</p> <p>4.11.1 Comparable data available from the Texas Education Agency Standard Financial Reports and Snapshots are used.</p> <p>4.11.2 Financial Excellence Indicator System of Texas - Information about Educational Resources (FEISTIER) is used.</p>	<p>MGT 310</p>
<p>4.12 Continuously monitor the resource allocation and utilization for all district programs.</p> <p>4.12.1 An annual spending plan is developed that recognizes cash flow potential correlated with other obligations (salaries, benefits, maintenance, capital projects, supplies, etc.)</p> <p>4.12.2 Budget is monitored on a monthly basis at the district and campus level.</p> <p>4.12.3 Cash flow forecasts are used to monitor the timing of expenditures and investments.</p> <p>4.12.4 Instructional expenditures meet or exceed the percentage recommended by the Financial Integrity Rating System of Texas (FIRST).</p>	<p>MGT 310</p>
<p>4.13 Periodically communicate and inform the school board, the staff, the community and others about budgets and their changing status.</p> <p>4.13.1 The officially adopted district budget, as amended, must be filed with Texas Education Agency (TEA) through Public Education Information Management System (PEIMS) by the prescribed date.</p> <p>4.13.2 Monthly budget status reports are provided to campuses and departments.</p> <p>4.13.3 Budget status reports showing percentages of revenue realized and expenditures made at the district level are provided in summary format to the Board on a monthly basis.</p>	<p>ACT 104</p>
<p>4.14 Apply current state funding formulas.</p> <p>4.14.1 Tier I, Tier II, Existing Debt Allotment, Instructional Facilities Allotment, and other program aid are accurately estimated.</p> <p>4.14.2 The effect of local tax effort limits on Foundation School Program (FSP) revenues at the \$1.50 level or the school district's effective rate the second year of the previous biennium is recognized.</p>	<p>ACT 101</p>
<p>4.15 Utilize Texas Education Agency (TEA) "Summary of Finance" templates.</p> <p>4.15.1 Uses Legislative Payment Estimate (LPE) for cash flow projections after adjusting for prior-year "settle up," if applicable.</p> <p>4.15.2 LPE and District Planning Estimate (DPE) on the SOF are compared with the district's SOF calculation to determine overpayments or underpayments.</p> <p>4.15.3 Computes SOF periodically at the end of each student attendance accounting period or when other significant data elements, (such as tax collection efforts) become known and differ from those assumptions used in the TEA produced SOF.</p> <p>4.15.4 Decreases spending when revenue estimates decrease significantly from what was budgeted.</p> <p>4.15.5 The district does not spend overpayments from the state.</p>	<p>ACT 101</p>

<p>4.16 Analyze and understand the implications of “Summary of Finance” documents.</p> <p>4.16.1 Understands Tier I, Tier II, Existing Debt Allotment, Instructional Facilities Allotment, and other program aid.</p> <p>4.16.2 Analyzes updated SOF documents when received from Texas Education Agency (TEA).</p>	<p>ACT 101</p>
<p>4.17 Adhere to all requirements of the “Texas Property Tax Code.”</p> <p>4.17.1 Calculates the school maintenance and operations component of the rollback rate, and publishes the rate as required by law.</p> <p>4.17.2 Understands the implications of calling a rollback election if the adopted tax rate exceeds the calculated rollback rate.</p> <p>4.17.3 Follows all publication requirements prescribed by law.</p>	<p>ACT 101 ACT 104</p>
<p>4.18 Establish a relationship with the County Appraisal District to accurately secure and use local property evaluations.</p> <p>4.18.1 Assistance is sought from the CAD in forecasting property values prior to the release of the certified tax roll.</p>	<p>ACT 104</p>
<p>4.19 Adhere to all legal requirements regarding the setting of the district tax rate.</p> <p>4.19.1 The budget is adopted before the adoption of the tax rate.</p> <p>4.19.2 Effective rollback tax rate is calculated and published prior to the adoption of the district tax rate.</p> <p>4.19.3 Tax rate is adopted before the date prescribed in law.</p> <p>4.19.4 Maintains the limit of \$1.50 (or a lower amount as approved by district voters) per \$100.00 property valuation for maintenance and operations purposes.</p> <p>4.19.5 The tax rate is approved by board ordinance or resolution.</p> <p>4.19.6 The tax rate is approved in two parts, debt service Interest and Sinking (I&S) and Maintenance and Operations (M&O).</p>	<p>ACT 104</p>
<p>4.20 Implement procedures to maximize tax collections.</p> <p>4.20.1 The percent total tax collections (including delinquent) is greater than 97%.</p> <p>4.20.2 Delinquent tax collection methods are established that may include the employment of a delinquent tax collection legal firm.</p>	<p>ACT 104</p>

<p>CASH MANAGEMENT</p>	<p>TASBO CERT. COURSE</p>
<p>5.1 Implement cash handling procedures and internal controls over all cash handling locations.</p> <p>5.1.1: District management supports and regularly monitors internal controls.</p> <p>5.1.2: Procedural controls are in place for all cash handling transactions.</p> <p>5.1.3: There are appropriate segregation of duties in all cash handling responsibility areas.</p> <p>5.1.4: General ledger records are regularly reconciled to bank or other outside records.</p>	<p>ACT 203A ACT 203B ACT 301</p>

<p>5.2 Develop and monitor monthly cash flow projections for the current fiscal year and, when appropriate, multiple years.</p> <p>5.2.1: The cash flow instrument provides a systematic approach for determining and coordinating the cash needs of the district.</p> <p>5.2.2: Variances between actual cash flow and forecast cash flow are evaluated and used to revise subsequent forecasts.</p> <p>5.2.3: The cash flow process is tied to the overall financing and investment plan of the district.</p>	<p>ACT 203</p>
<p>5.3 Develop, implement, and monitor the cash investment program, in compliance with the board-approved investment policy and requirements of the <u>Public Funds Investment Act</u>.</p> <p>5.3.1: The board shall adopt legal policy as well as local policy adhering to the Public Funds Investment Act.</p> <p>5.3.2: Local policy identifies what particular investments and restrictions apply to the local district.</p> <p>5.3.3: The investment officer(s) is (are) identified in the investment policy.</p> <p>5.3.4: Interest rates on permissible investments are monitored regularly and investments adjusted accordingly.</p> <p>5.3.5: Training requirements are met by all staff as required.</p> <p>5.3.6: Collateralization is appropriate, when required.</p> <p>5.3.7: Arbitrage procedures meet legal requirements, when applicable.</p>	<p>ACT 203</p>
<p>5.4 Establish procedures to safeguard the management of funds invested on behalf of the school district.</p> <p>5.4.1: A safekeeping contract with the trust department of a bank for all purchased investments is established.</p> <p>5.4.2: Safekeeping receipts from the bank and trade confirmation tickets are reconciled for each transaction.</p> <p>5.4.3: Statements from investment pools are reconciled monthly.</p>	<p>ACT 203</p>
<p>5.5 Provide at least quarterly and annual updates on the investment program to the superintendent and school board.</p> <p>5.5.1: Quarterly and annual investment reports are submitted to the board as required by the Public Funds Investment Act.</p> <p>5.5.2: Annual reviews of the investment policies, training of the investment officer(s), and a list of brokers with whom the district does business are conducted as required by the Public Funds Investment Act.</p>	<p>ACT 203</p>
<p>5.6 Adhere to all legal requirements regulating bank depository bids and contracts.</p> <p>5.6.1: The district bids depository contracts every two years or extends the contract for no more than two years when agreed upon between the district and the bank, as required by law.</p>	<p>ACT 203</p>

DATA MANAGEMENT	TASBO CERT. COURSE
<p>6.1 Assist in the development of a long-range plan for district data management.</p> <ul style="list-style-type: none"> 6.1.1: The superintendent (or designee) assembles a committee charged with developing a long-range plan for management of district data. 6.1.2: A data management (technology) plan is implemented. 6.1.3: Long-range plan is reviewed annually and updated at least every three to five years. 6.1.4: Policies and/or guidelines that protect the privacy and security of student and employee data and information are in place. 6.1.5: Plan incorporates a process for budgeting, evaluating, and acquiring hardware, software and infrastructure. 6.1.6: Plan incorporates user support/technical services and user training. 6.1.7: Plan includes strategies relating to disaster recovery. 6.1.8: Data management is considered when developing the district improvement plan. 	ITC 303 MGT 309
<p>6.2 Acquire, develop, and/or lease management information systems that will adequately maintain data to meet federal, state, and PEIMS mandated requirements.</p> <ul style="list-style-type: none"> 6.2.1: Annual district budget provides for the purchase, lease or development of an appropriate data management system. 6.2.2: Hardware and equipment are selected based upon requirements of the software and applications. 6.2.3: Software and applications are selected based upon requirements of data management activities. 6.2.4: Systems for the specific tasks of both financial and student data management are integrated and maintained. 6.2.5: Information systems are able to generate, analyze, and communicate reports in the format required by Texas Education Agency (TEA) and other regulatory entities. 6.2.6: Information systems provide for data redundancy and fault tolerance. 6.2.7: Annual district budget provides for consulting, training, and support services for data management. 	ITC303 ITM202 ITM301
<p>6.3 Arrange for the maintenance of hardware, security, and information for efficient collection, storage, and utilization of district data.</p> <ul style="list-style-type: none"> 6.3.1: Annual budget reflects service and support for data management, as well as any needed software/hardware upgrades or replacement of obsolete equipment. 6.3.2: Software is upgraded when changes or additions are needed. 6.3.3: Hardware and software are routinely maintained, upgraded, or replaced. 6.3.4: Access to data is restricted to authorized users via appropriate password protection. 6.3.5: Electronic data are secure through the use of firewalls. 6.3.6: File servers and data servers are kept in secure locations. 6.3.7: Temperature and humidity of the physical environment are within suggested limits. 	ITC 303 ITM 301
<p>6.4 Adhere to legal requirements for records management.</p> <ul style="list-style-type: none"> 6.4.1: Data records are kept for the length of time required by local, state, and federal laws and/or guidelines. 6.4.2: Physical and electronic records are collected, organized, transferred, and archived in a safe and secure environment. 6.4.3: Efforts are made to digitize printed records and convert information to electronic format whenever feasible and appropriate. 	MGT 309 MGT 319

FACILITY CONSTRUCTION AND MANAGEMENT	TASBO CERT. COURSE
<p>7.1 Develop a long-range plan for the construction, improvement, and modernization of school plants in the school district.</p> <p>7.1.1: The superintendent prepares or causes to be prepared an accurate plan for construction and renovation to meet the instructional needs of the district</p> <p>7.1.2: A long-range plan based on a needs assessment is developed and evaluated annually.</p> <p>7.1.3: Use of historical data as well as projected data is incorporated into the plan.</p> <p>7.1.4: Guidelines are established to differentiate between maintenance projects and capital projects.</p> <p>7.1.5: Facility renovations and/or construction project(s) are coordinated with the facility administrator and other users.</p>	<p>DIS 102 DIS 303 MAO 201 MAO 307</p>
<p>7.2 Weigh alternatives and their financial consequences when making decisions about the school plant maintenance and construction program.</p> <p>7.2.1: All appropriate types of construction are investigated.</p> <p>7.2.2: Maintenance department is involved in any and all plans for renovation and new construction.</p> <p>7.2.3: The chief financial officer and construction team (e.g. architect, engineer, contractor, construction manager, etc.) work together to ensure accurate cost estimates are compared to available funds.</p> <p>7.2.4: Projects and their values that may be completed by district's staff rather than through competitive procurement are identified.</p> <p>7.2.5: A building program recognizes the importance of selecting materials and equipment that contribute to the efficiency of the custodial and maintenance program.</p> <p>7.2.6: The impact upon the Maintenance and Operating (M&O) budget of operation of a new facility is considered.</p> <p>7.2.7: Identifies energy saving measures when designing/remodeling school buildings.</p> <p>7.2.8: Automated energy management systems are used, where feasible, to regulate energy consumption.</p>	<p>DIS 303 MAO 201 MAO 307</p>
<p>7.3 Adhere to appropriate procurement and contract laws.</p> <p>7.3.1: District complies with procurement laws as stated in Texas Education Code.</p> <p>7.3.2: District seeks guidance of appropriate staff or other resources regarding which method it will use to procure the contractor.</p> <p>7.3.3: Contract(s) are administered by appropriate staff.</p> <p>7.3.4: All bonding requirements are met and verified by staff.</p> <p>7.3.5: The district ensures the contractor maintains proper insurance coverage.</p>	<p>PUR 303</p>

<p>7.4 Adhere to all local, state, and federal facilities regulations (ADA, environmental, architectural, engineering, etc.).</p> <p>7.4.1: District engages an architect/architectural engineer if the dollar value of the contract exceeds \$50,000 for renovation and \$100,000 for new construction.</p> <p>7.4.2: The architect is selected according to requirements of the Texas Government Code.</p> <p>7.4.3: Assistance of a registered professional engineer is sought when required.</p> <p>7.4.4: Involves other governing entities to ensure compliance with local codes and requirements.</p> <p>7.4.5: Plans for a new facility or renovated facility are submitted to the state Architectural Barriers Commission for compliance with ADA codes.</p> <p>7.4.6: District adheres to all federal, state, and local environmental regulations.</p>	<p>DIS 302 DIS 303 MAO 201 MAO 204</p>
<p>7.5 Determine school plant needs of the district by utilizing pupil projections, demographic studies, educational requirements, facilities requirements, and financial projections.</p> <p>7.5.1: Facility needs survey is conducted involving staff, parents, community and board.</p> <p>7.5.2: Historical, current and projected growth patterns/records are developed.</p> <p>7.5.3: Architect works with instructional and building administrators to determine programmatic needs.</p> <p>7.5.4: District and construction team works together to develop budgets for construction, furniture and equipment.</p>	<p>ACT 314 DIS 303 MGT 310</p>
<p>7.6 Coordinate sale and acquisition of real property in accordance with state and federal laws.</p> <p>7.6.1: District is familiar with laws concerning sale of public real property.</p> <p>7.6.2: When purchasing property with public funds, the district's attorney reviews the contract.</p> <p>7.6.3: The district obtains a new metes and bounds survey, site survey, appraisal, owner's title policy and an environmental study.</p> <p>7.6.4: Architectural/engineering professionals should be involved before a site is selected, if possible.</p>	<p>PUR 101 PUR 102 DIS 301 DIS 303 MGT 310</p>
<p>7.7 Seek outside professional consultants in specialized areas.</p> <p>7.7.1: District uses financial advisor/investment banker, bond attorney and board attorney on construction projects involving bonds.</p> <p>7.7.2: Outside professional consultants assist the architect.</p> <p>7.7.3: Assistance of financial advisor/investment banker is used to direct district in financial and legal matters and credit ratings involving the project.</p> <p>7.7.4: Construction attorney and/or bond attorney are used to direct district in legal matters involving the project.</p>	<p>PUR 102 DIS 201 DIS 303</p>

<p>7.8 Prepare a comprehensive plan for the management of the school plant maintenance, operations, and security programs.</p> <p>7.8.1: The district has a short-term and long-term facility maintenance plan.</p> <p>7.8.2: The maintenance and custodial departments have written plans and procedures for upkeep of all buildings.</p> <p>7.8.3: Security procedures for each building are established with the assistance of each building administrator.</p> <p>7.8.4: Maintenance department assists risk management with various insurance requirements for district property.</p> <p>7.8.5: Records of all maintenance performed within the district are kept.</p> <p>7.8.6: The board has an approved energy policy.</p> <p>7.8.7: The district allots an energy management budget that is directly linked to expected savings.</p> <p>7.8.8: The district has district-level and campus-level energy management plans that are collaboratively prepared with input from various campus and departmental staff from all levels.</p> <p>7.8.9: The district reduces energy rates by applying for and participating in energy rate reduction programs.</p> <p>7.8.10: The district negotiates favorable energy rates with local utility companies.</p> <p>7.8.11: Energy awareness campaigns and training programs are conducted to involve students, teachers, support staff and administrators in energy conservation measures.</p> <p>7.8.12: A systematic approach is used to replace high-use, energy inefficient equipment such as lighting and heating and air conditioning equipment.</p> <p>7.8.13: Preventative maintenance is done on machinery and equipment to improve operating efficiency.</p>	<p>MAO 202 MAO 301 MAO 304 SAF 102 SAF 201</p>
<p>7.9 Continuously monitor the school plant, maintenance, operations, and security programs, and make adjustments as needed.</p> <p>7.9.1: Maintenance and custodial staffing levels are reviewed as renovations and additions are made.</p> <p>7.9.2: Adequate training of maintenance and custodial staff is provided and required.</p> <p>7.9.3: District level management uses a process to monitor upkeep of district facilities.</p> <p>7.9.4: Master plans for facility maintenance are reviewed annually.</p> <p>7.9.5: Maintenance and custodial procedures are reviewed annually.</p> <p>7.9.6: The district conducts energy audits of buildings.</p> <p>7.9.7: Energy bills are regularly monitored to determine use trends, erroneous billings and to identify facilities in need of attention.</p>	<p>MAO 103 MAO 202 MAO 304 SAF 102 SAF 201</p>
<p>7.10 Manage community use of school facilities.</p> <p>7.10.1: District has a facilities use policy that is administered at the district level.</p> <p>7.10.2: A facility use fee is addressed in local policy.</p> <p>7.10.3: District administration and board are aware of potential costs for use of district facilities and makes an intentional decision regarding recouping of costs.</p> <p>7.10.4: Insurance is required of facility users.</p>	<p>MAO 101 MAO 301</p>

<p>7.11 Maintain an up-to-date inventory record of property, facilities, furniture, and equipment owned and/or used by the school district.</p> <p>7.11.1: Fixed assets inventories are maintained and reconciled with the financial record.</p> <p>7.11.2: Procedures for maintaining fixed assets inventories exist and are followed.</p> <p>7.11.3: An annual physical inventory review is performed.</p> <p>7.11.4: Adequate insurance coverage for fixed assets is maintained.</p> <p>7.11.5: Procedures exist for the timely and legal disposal of obsolete, surplus, and salvage equipment.</p> <p>7.11.6: District has guidelines addressing employee use of school owned equipment.</p>	<p>PUR 101 DIS 303</p>
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<p>HUMAN RESOURCES PLANNING</p>	<p>TASBO CERT. COURSE</p>
<p>8.1 Establish procedures that communicate payroll changes to the business office in a timely manner.</p> <p>8.1.1: Procedures have been established for communicating payroll changes to the business office in a timely manner.</p> <p>8.1.2: These procedures are written in a manual or exist in written format and are periodically reviewed and updated as necessary.</p>	<p>PER/PAY 203 PAY 303</p>
<p>8.2 Prepare job descriptions and evaluation instruments of business operations personnel.</p> <p>8.2.1: Job descriptions have been prepared for business operation personnel.</p> <p>8.2.2: Evaluation instruments have been prepared for business operations personnel.</p>	<p>PER 202</p>
<p>8.3 Assist with recruitment, recommending, and assignment of personnel to business/support service positions.</p> <p>8.3.1: The business office assists with the recruitment of candidates for business/support service position vacancies.</p> <p>8.3.2: The business manager, chief financial officer, or administrator responsible for business office operations reviews applications, selects applicants to be interviewed, interviews candidates for business/support positions, and recommends employment of his/her selection.</p> <p>8.3.3: The business manager, chief financial officer, or administrator responsible for business office operations assigns business/support service personnel in accordance with district policies, guidelines, and/or administrative regulations.</p>	<p>PER 101 PER 202 DIS 303</p>
<p>8.4 Provide an appropriate staff development program for business/support services personnel.</p> <p>8.4.1: The district has a staff development program for business/support personnel.</p> <p>8.4.2: Staff development is driven by needs of staff to improve and enhance skills.</p>	<p>PER 202 PER 204 MGT 309 DIS 303</p>

<p>8.5 Assist in the development, design, implementation, and communication of salary and benefit systems.</p> <p>8.5.1: The business office assists as delegated in the development and design of salary structures for professional and nonprofessional positions.</p> <p>8.5.2: The business office assists as delegated in the development and design of employee benefit programs.</p> <p>8.5.3: The business office assists in implementing the district's salary and benefit systems and in presenting and explaining details of those systems.</p>	<p>PER/PAY 304 PAY 303 RMG 203</p>
<p>8.6 Monitor staff-to-student ratios for all employee classifications.</p> <p>8.6.1: Staff-to-student ratios are monitored by the business office.</p> <p>8.6.2: Changes in staff-to-student ratios are reported on a periodic basis.</p> <p>8.6.3: Mandated maximum class sizes are in compliance or the necessary waiver has been obtained.</p>	<p>PER 101</p>
<p>8.7 Develop and implement a position control system as appropriate.</p> <p>8.7.1: The district has developed and implemented a position control system.</p> <p>8.7.2: The business office is responsible for managing the district's position control system, shares that responsibility with another management department, or has a role in monitoring that system.</p>	<p>PER 101</p>
<p>8.8 Coordinate planning for Human Resource allocations with all departments to effectively meet instructional and operational needs of the district.</p> <p>8.8.1: The business office coordinates planning for staffing allocations with all departments and campuses to meet instructional and operational needs of the district.</p> <p>8.8.2: Staffing allocations are reviewed annually and recommended staffing levels are based on predetermined needs.</p> <p>8.8.3: District has a board-approved reduction-in-force (RIF) policy in place and wording to this effect is found in contracts.</p>	<p>ACT 104 PER 101 PER 204 PER 301 PER 303 MGT 309</p>

<p><i>INSURANCE AND RISK MANAGEMENT</i></p>	<p>TASBO CERT. COURSE</p>
<p>9.1 Determine the insurance and risk management needs of the district.</p> <p>9.1.1 The superintendent or designee has identified and analyzed the district's exposures to loss.</p> <p>9.1.2 The superintendent or designee has applied risk management techniques appropriate to manage the district's exposures to loss.</p>	<p>RMG 203</p>

<p>9.2 Adhere to legal requirements for insurance coverage for the district’s property, fleet, loss, errors and omissions, unemployment, workers compensation, and health insurance.</p> <p>9.2.1 The district has unemployment coverage either as a taxing employer or a reimbursing employer.</p> <p>9.2.2 The district has workers' compensation coverage or participates in a pool for worker's compensation coverage.</p> <p>9.2.3 The district offers employees health insurance coverage that is comparable to the state employees' plan as prescribed by law.</p> <p>9.2.4 The district adheres to legal requirements in the administration of its health care benefits.</p> <p>9.2.5 The district meets its statutory vehicle liability with automobile insurance coverage at the statutory limits or by a self-funding plan with adequate reserves to meet statutory limits of liability.</p> <p>9.2.6 The district maintains coverages under local policy for other identified risks.</p>	<p>RMG 201 RMG 203 RMG 304 RMG 305 PAY 303 MGT 309</p>
<p>9.3 Identify and evaluate alternative methods of funding and managing district risks.</p> <p>9.3.1 The district has a process for identifying available methods of risk financing and determining which method is most appropriate for each identified risk.</p> <p>9.3.2 The district applies control techniques to reduce the number of losses that may occur or to lessen the severity of losses that do occur.</p>	<p>RMG 201 RMG 202</p>
<p>9.4 Assess current coverage and recommend any changes consistent with district needs.</p> <p>9.4.1 The district's risk management plan includes periodic assessment of current coverage and, when district exposures dictate, adjustment or changes in coverages appropriate to the risk exposure identified.</p> <p>9.4.2 The district's insurance policies are current, and the contracts are readily accessible.</p> <p>9.4.3 The district has a procedure for adjusting coverages as facilities, equipment or vehicles are added or deleted.</p> <p>9.4.4 The values assigned for property coverages are current as to replacement costs.</p> <p>9.4.5 Insurance policies have been provided by contracted service providers as required by law, board policy and for contractual obligations.</p>	<p>RMG 101 RMG 202 RMG 203</p>
<p>9.5 Direct the process of selecting/employing an insurance consultant or risk manager.</p> <p>9.5.1 The superintendent or designee is responsible for selecting/employing an insurance consultant or risk manager for the district.</p> <p>9.5.2 Qualifications necessary for an insurance consultant or risk manager are formally evaluated by established criteria in a job description or a request for qualifications.</p>	<p>RMG 203</p>

<p>9.6 Assist in the implementation of a district-wide safety program.</p> <p>9.6.1 The superintendent has recommended and the board of trustees has adopted a safety program policy consistent with loss control objectives of the district.</p> <p>9.6.2 An effective staff safety-training program has been implemented, and supervisory personnel and teachers are responsible for safe practices of their employees or assigned students.</p> <p>9.6.3 The district has defined and adheres to procedures for reporting and tracking accidents and injuries to both employees and students.</p> <p>9.6.4 Observance of safe practices and safety procedures is emphasized at all levels with employees and students.</p> <p>9.6.5 Safety drills are conducted in accordance with State law, board policy, and standard safety practices.</p> <p>9.6.6 The district's insurance consultant or risk manager conducts periodic safety inspections of facilities and work sites.</p> <p>9.6.7 The district's insurance consultant or risk manager routinely reviews reports of accidents and of safety inspections, analyzes those reports for trends, and recommends or implements corrective action as needed.</p>	<p>RMG 303 DIS 303</p>
<p>9.7 Arrange for the bonding of appropriate school personnel</p> <p>9.7.1 The district has secured surety bonds for those personnel and/or contracted service providers who are required by state law or board policy to be bonded and in the required amount of surety.</p> <p>9.7.2 The district has assessed the risk exposure for dishonest or fraudulent acts by employees by position and as a group, and has selected an appropriate risk management strategy for that exposure, either by intentionally retaining the risk or covering it with insurance.</p>	<p>RMG 201</p>

<p>PAYROLL MANAGEMENT</p>	<p>TASBO CERT. COURSE</p>
<p>10.1 Develop the schedule of salary payments.</p> <p>10.1.1 Written procedures are in place to accurately update the employee database in a timely manner.</p> <p>10.1.2 Prior to the beginning of each school year, or new contract year, salary/pay rate files are updated with the pay plan approved by the board.</p> <p>10.1.3 Prior to the beginning of each school year, or new contract year, information on returning employees is reviewed and updated to accurately reflect current status and is made available to the payroll department in a timely manner.</p> <p>10.1.4 Files of newly hired employees are created to include all pertinent information.</p> <p>10.1.5 The payroll office receives updated information each pay period.</p> <p>10.1.6 Salary history for each employee is maintained to comply with federal, state, and local laws and guidelines.</p>	<p>PAY 101 PER/PAY 203 PAY 302 PER/PAY 304</p>

<p>10.2 Prepare checks for salary payments.</p> <p>10.2.1 Pay dates are reflected on the official school calendar that is distributed to all employees.</p> <p>10.2.2 A departmental payroll calendar reflects cutoff dates for reporting of employee changes, payroll changes, absences, hours/days worked for nonexempt employees, substitute/temporary employees and any supplemental payments.</p> <p>10.2.3 Adequate processing time is allowed for transmission of files for electronic transfers or direct deposits.</p> <p>10.2.4 The departmental payroll calendar and payroll process are communicated to individuals at the campus/department level who are responsible for reporting changes and hours/days worked to the payroll office.</p>	<p>PAY 101 PER/PAY 203 PER/PAY 304</p>
<p>10.3 Prepare payroll deductions and corresponding deposits and reports in a timely manner and in accordance with legal and regulatory requirements.</p> <p>10.3.1 Accurate and timely payroll documents are received from departments and campuses.</p> <p>10.3.2 A system of checks and balances is in place in the payroll office to accomplish accurate and timely preparation of payrolls.</p> <p>10.3.3 The payroll is balanced each month prior to final processing.</p> <p>10.3.4 Payroll totals are compared with payroll journals, check registers and other reports at the end of each pay period.</p> <p>10.3.5 Beginning and ending numbers on checks are compared with the check register at the end of each pay period.</p> <p>10.3.6 Checks, or earnings statements for direct deposit employees, are distributed in an appropriate manner.</p>	<p>PAY 101 PAY 201 PAY 301 PAY 303</p>
<p>10.4 Maintain salary data.</p> <p>10.4.1 Payroll checks reflect proper voluntary and mandatory deductions.</p> <p>10.4.2 Timely deposits of all deductions are made.</p> <p>10.4.3 Reports of wages pensions and other deductions are submitted to the various agencies on a timely basis.</p> <p>10.4.4 Employees are notified if they qualify for the Earned Income Credit.</p> <p>10.4.5 District complies with requirements of Section 125, Cafeteria Plan, if appropriate.</p>	<p>PAY 101 PAY 201 PAY 301 PAY 302 PER/PAY 304</p>
<p>10.5 Assure compliance with all payroll laws and regulations.</p> <p>10.5.1 Payroll staff is properly trained in federal and state payroll laws and regulations and local policies/procedures.</p> <p>10.5.2 Payroll office has access to most recent payroll laws and regulations.</p>	<p>PAY 301 PAY 302 PER/PAY 304 PAY 303</p>
<p>10.6 Maintain leave and absence data. Continuously monitor the payroll system and modify the system as required</p> <p>10.6.1 District has and follows clearly written policies/procedures that comply with federal, state and local regulations and instructions on the types(s) of leave the school district provides.</p> <p>10.6.2 The payroll software provides the applications necessary to process all payroll records.</p> <p>10.6.3 District's payroll software is monitored and evaluated frequently to determine that it meets all the needs of the district.</p>	<p>PAY 101 PAY/PER 203 PAY 302 PER/PAY 304</p>

PURCHASING AND SUPPLY/WAREHOUSE MANAGEMENT	TASBO CERT. COURSE
<p>11.1 Develop a comprehensive purchasing and supply management program that fulfills the educational goals, instructional needs, and service requirements of the school district.</p> <p>11.1.1 The board has adopted purchasing policies that, at a minimum, comply with state and federal laws.</p> <p>11.1.2 A purchasing procedures manual guides district staff in the implementation of the district’s purchasing and supply management policies.</p> <p>11.1.3 The purchasing procedures are widely disseminated and training is provided to promote consistency in the purchasing application throughout the district.</p> <p>11.1.4 Procedures are developed with input from district personnel and vendors to make the system as user-friendly as possible.</p> <p>11.1.5 Procedures ensure that services, supplies and equipment are obtained within a reasonable time frame.</p> <p>11.1.6 Emergency purchasing processes are clearly defined in the procedures manual.</p> <p>11.1.7 Alternative purchasing procedures are clearly defined.</p>	<p>PUR 101 PUR 104 PUR 304 DIS 302</p>
<p>11.2 Adhere to the legal requirements for competitive procurement of property, facilities, supplies, and equipment.</p> <p>11.2.1 Files contain documentation of original requests and specifications, legal advertisements, vendor contacts, vendor responses, tabulations and board awards.</p> <p>11.2.2 Appropriate internal control structures are in place to assure all contracts issued are within the legal requirements and board policy.</p> <p>11.2.3 The purchasing staff remains current in developing purchasing methodology and evolving legislation.</p> <p>11.2.4 A code of ethics is in place that holds district personnel to standards commensurate with community expectations, board policy and state law.</p> <p>11.2.5 Purchases are tracked by commodity and vendor to ensure that aggregate totals do not exceed thresholds established in law.</p> <p>11.2.6 Affidavits are on file disclosing conflict of interest in accordance with local government code and minutes of board meetings indicate compliance with non-participation involving conflicts of interest.</p>	<p>PUR 102 PUR 303 DIS 101 DIS 303</p>
<p>11.3 Cooperate with and assist all levels of the school district organization to determine the supply and equipment needs of the school district.</p> <p>11.3.1 The district uses planning and budget documents to predict and prepare for compliance with competitive procurement requirements.</p> <p>11.3.2 The district considers competitive procurement options available to obtain the best value to meet the needs of the district.</p> <p>11.3.3 Campus and department needs drive the ordering, shipping, receiving and warehousing of supplies and equipment.</p> <p>11.3.4 The procurement process is user-friendly, and procedures are developed that will allow for the acquisition of products and services within a reasonable amount of time within legal and policy requirements.</p>	<p>PUR 201 DIS 102 DIS 303</p>

<p>11.4 Develop an efficient procurement system for requisitioning and purchasing supplies and equipment.</p> <ul style="list-style-type: none"> 11.4.1 A purchasing calendar is developed showing realistic bid award timelines and annual contract awards. 11.4.2 Requisitions are used by campuses, departments and the warehouse. 11.4.3 An approved purchase order is sent to a vendor as a result of a properly initiated and approved requisition. 11.4.4 Technology is used, where possible, to streamline processes and eliminate redundant, error-prone manual processes. 11.4.5 All purchase order numbers are tracked. 11.4.6 Receiving department or campus checks the quality and quantity of the merchandise received against the purchase order and submits the appropriate documentation to accounting. 11.4.7 Costs and benefits are weighed to determine the validity of warehousing versus just-in-time delivery. 11.4.8 Warehouse delivery operations ensure that goods are delivered to campuses and departments in a timely manner. 11.4.9 The district has investigated the benefits of joining purchasing consortiums. 	<p>PUR 101 PUR 304</p>
<p>11.5 Coordinate the preparation of specifications for supplies and equipment with budget requirements and the needs of users.</p> <ul style="list-style-type: none"> 11.5.1 Assists all departments in developing adequate specifications for supplies and equipment. 11.5.2 Assists all departments in developing budget estimates. 11.5.3 Assists departments and campuses in selecting the legal and optimum competitive procurement option to offer the best value and the needed flexibility of meeting the needs of the user department. 	<p>PUR 201</p>
<p>11.6 Properly dispose of obsolete and surplus personal property.</p> <ul style="list-style-type: none"> 11.6.1 An individual is designated to act as the manager for personal property. 11.6.2 Procedures define obsolete or surplus property. 11.6.3 Procedures ensure the timely disposal of salvage, obsolete or surplus property in a manner that results in the best value for the district. 11.6.4 The appropriate oversight entity or entities are contacted before disposal of personal property purchased with federal funds. 11.6.5 When disposing of real property, state laws and guidelines are followed regardless of the source of funds used to purchase the property. 	<p>PUR 101 DIS 301 DIS 303</p>
<p>11.7 Continuously monitor the purchasing and supply management programs and make adjustments as needed.</p> <ul style="list-style-type: none"> 11.7.1 Feedback is received from users on the effectiveness and efficiency of the purchasing program. 11.7.2 A system exists to evaluate vendor and product quality. 	<p>PUR 101 PUR 304</p>

STUDENT-RELATED SERVICES	TASBO CERT. COURSE
<p>12.1 Establish procedures for the implementation and operation of the food service program.</p> <ul style="list-style-type: none"> 12.1.1 Child Nutrition Services staff adheres to guidelines defined in the TEA Administrator’s Reference Manual. 12.1.2 Staff complies with United States Department of Agriculture (USDA) School Meals Initiative for Healthy Children. 12.1.3 Staff complies with district procurement policies and regulations. 12.1.4 Staff develops ordering, receiving and inventory procedures. 12.1.5 Appropriate training is provided to Child Nutrition Services employees. 	SNC 101
<p>12.2 Adhere to the legal requirements of the free and reduced lunch/breakfast program.</p> <ul style="list-style-type: none"> 12.2.1 The school district follows all guidelines of the School Lunch and Breakfast Agreement. 12.2.2 School district furnishes meals to all students regardless of their ability to pay, if participating in the federal food services programs. 12.2.3 All revenue received by or accruing to the Child Nutrition Department is only used for the operation of the program. 	SNC 101
<p>12.3 Continuously monitor the food service program, and make adjustments as needed.</p> <ul style="list-style-type: none"> 12.3.1 District considers all costs and community expectations when setting meal prices. 12.3.2 Child Nutrition Services maintains a safe and sanitary environment. 12.3.3 Child Nutrition Services encourages student participation. 12.3.4 Child Nutrition Services maintains accurate financial records. 12.3.5 Child Nutrition Services complies with all items listed within the Coordinated Review Effort (CRE). 	SNC 301
<p>12.4 Develop a student transportation program that adheres to all legal requirements.</p> <ul style="list-style-type: none"> 12.4.1 District complies with all legal requirements regarding school bus transportation. 12.4.2 Information/training and communication are provided to all transportation employees concerning federal, state, and local laws, board policies and community expectations. 	TRN 101 TRN 102 TRN 205 TRN 305 TRN 309 MGT 309
<p>12.5 Organize the school bus maintenance and replacement program.</p> <ul style="list-style-type: none"> 12.5.1 Accurate maintenance records are kept on all district vehicles. 12.5.2 The district maintains a vehicle replacement schedule. 12.5.3 Vehicle repairs are performed in a timely manner. 	TRN 101 TRN 202 TRN 305 TRN 309
<p>12.6 Continuously monitor the student transportation program, and make adjustments as needed.</p> <ul style="list-style-type: none"> 12.6.1 The superintendent/designee is responsible for monitoring the school transportation program. 12.6.2 Annual Transportation Reports include all applicable expenses. 12.6.3 Monitor all safety issues involving student transportation. 12.6.4 Plan and manage bus routes to maximize operating efficiency. 	TRN 201 TRN 205 TRN 301 TRN 305 TRN 306 TRN 309 MGT 309

<p>12.7 Manage printing operations, as appropriate.</p> <p>12.7.1 The printing operation is reviewed annually to determine cost effectiveness.</p> <p>12.7.2 Appropriate training is provided to printing operations personnel.</p> <p>12.7.3 The printing operation meets the needs of the users in a timely and responsible manner.</p>	<p>GCM 101</p>
<p>12.8 Maintain textbook inventories as required by state law, when applicable.</p> <p>12.8.1 Procedures are in place to order, distribute and track all textbooks furnished by the state or owned by the district.</p> <p>12.8.2 The textbook coordinator conducts an annual physical inventory for currently adopted instructional material.</p> <p>12.8.3 The textbook coordinator oversees the disposal of all state adopted textbooks within state law.</p>	<p>TXT 101 TXT 102</p>
<p>12.9 Assist with the development and implementation of a district-wide security and emergency management plan.</p> <p>12.9.1 A district security and emergency management plan exists and on-going training is provided.</p> <p>12.9.2 Security and emergency management plan is reviewed annually.</p> <p>12.9.3 Security and emergency drills are conducted on a scheduled basis.</p>	<p>SAF 101 SAF 102 SAF 201 SAF 301 SAF 302</p>
<p>12.10 Coordinate district police/security operations, when applicable.</p> <p>12.10.1 District works with security personnel and/or law enforcement agencies to provide a safe and secure environment in the school.</p> <p>12.10.2 District considers qualifications of personnel providing security services.</p>	<p>SAF 101 SAF 102 SAF 203 SAF 301</p>