

Alpine Independent School District

FISCAL PROCEDURES MANUAL



2017-2018

704 W. Sul Ross Ave.
Alpine, Texas 79830
Telephone (432) 837-7700
Fax (432) 837-7740



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BOARD OF TRUSTEES

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Vice President
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Board Member
Board Member
Board Member
Board Member

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Mr. Justin Cross
Ms. Mary McCallister
Dr. Adrian Billings
Mr. Eddie Natera
Mr. James Jones

CENTRAL OFFICE

Superintendent
Assistant Superintendent
Business Services Specialist
Director of Technology
Curriculum/Special Programs

Ms. Rebecca Watley
Mr. Darrell Dodds
Ms. Carole Causey
Ms. Debbie Dodds
Ms. Nancy Roll

BUSINESS OFFICE STAFF

Administrative Assistant
Accounts Payable Specialist
Payroll/Benefits Specialist
District PEIMS/Student Activity

Ms. Marsha Roach
Ms. Mary Sanchez
Ms. Imelda Galindo
Ms. Mona Lisa Jimenez



VISION

The best people working together to be the premier school district in Texas and the educational choice in our community

MISSION

Alpine ISD will provide our children with learning experiences to be responsible, productive and successful citizens of an ever changing world

VALUES

Honesty, Respect, Responsibility, Compassion, Fairness, Accountability

GOALS

1. Provide a safe learning environment which allows for academic excellence.
2. Provide sound fiscal and resource management
3. Enhance family, school and community relationships, partnerships and communication.
4. Maintain and improve all Alpine ISD facilities/infrastructure.

INTRODUCTION

The Alpine Independent School District (AISD) Fiscal Procedures Manual has been prepared to provide general information, guidelines, and procedures for budgeting and expending district funds and to understand business functions. Its development was guided by State and Federal laws, Board policies, and local administrative procedures.

Although it is not all-inclusive and cannot address all situations, this Manual does provide general information to assist with standard financial operations. All AISD personnel with financial duties are responsible for being knowledgeable of and complying with the contents.

All trustees, employees, vendors, contractors, consultants, volunteers, and any other parties who are involved in the AISD's financial transactions shall act with integrity and diligence in duties involving the AISD's financial resources.

The District prohibits fraud and financial impropriety, as defined below, in the actions of its trustees, employees, vendors, contractors, consultants, volunteers and others seeking or maintaining a business relationship with the AISD. Refer to Board Policy CAA (Local) for fraud prevention, reporting, investigations, and consequences.

Fraud and financial impropriety shall include but not be limited to:

- Forgery or unauthorized alteration of any document or account belonging to AISD
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, or other AISD assets, including employee time
- Impropriety in the handling of money or reporting of AISD financial transactions
- Profiteering as a result of insider knowledge of AISD information or activities
- Unauthorized disclosure of confidential or proprietary information to outside parties
- Unauthorized disclosure of investment activities engaged in or contemplated by AISD
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to AISD
- Destroying, removing, or inappropriately using records, furniture, fixtures, or equipment
- Failing to provide financial records required by state or local entities
- Failure to disclose conflicts of interest as required by policy
- Any other dishonest act regarding the finances of AISD

Any person who suspects fraud or financial impropriety shall report the suspicions immediately to an administrator/supervisor, the Superintendent, the Assistant Superintendent for Finance & Operations, the Board President, or local law enforcement.

If assistance is needed in any area of our business operations, please contact any of the business office staff members.

AISD Board Policies are available on the District's website at www.alpine.esc18.net. Click on Administration, the Board of Trustees, then AISD Board Policy On-Line.

Suggestions for additions and improvements to this Manual are welcome and should be sent to the Assistant Superintendent for Finance and Operations (Asst. Supt).

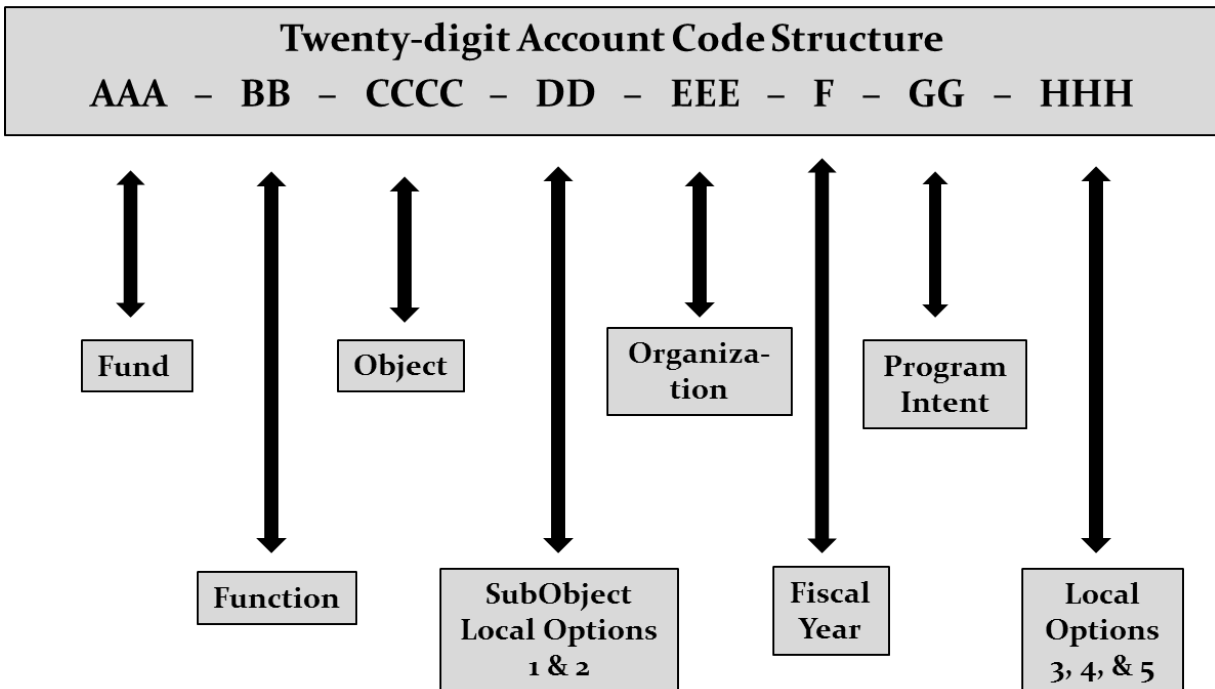
ACCOUNT CODE STRUCTURE AND SYSTEM

The Texas Education Agency (TEA) has established a standardized 20-digit account code structure that all Texas public school districts are required to use to record financial transactions. Every financial transaction must be assigned a proper account code. Detailed explanations of the account codes are provided in the Financial Accountability System Resource Guide (FASRG) available on the TEA website.

The sequence of the account code structure is as follows:

AAA-BB-CCCC-DD-EEE-F-GG-HHH

- ◆ **AAA** Fund Number—Identifies funding source; example 199 for general local
- ◆ **BB** Function—Identifies general operational area; example 11 for instructional
- ◆ **CCCC** Object—Identifies nature of transaction; example 6399 for general supplies
- ◆ **DD** Sub Object—Identifies local level accountability; example 73 for athletics
- ◆ **EEE** Organization—Identifies campus; example 001 for Alpine HS
- ◆ **F** Fiscal Year—Identifies fiscal year; example 7 for 2016-17 school year
- ◆ **GG** Program Intent—Identifies intent of program; example 11 for basic instruction
- ◆ **HHH** Local Option Codes



UNDERSTANDING THE ACCOUNT CODES

- As an example using the accounting code structure, the budget code 199-11-6399-00-001-811000 would mean that expenditure is from the general local fund for instructional supplies for Alpine HS for the 2017-18 school year.
- Refer to Exhibit 1—AISD Account Codes for listing of codes to use for transactions.
- Generally, the campus staff members are concerned primarily with the expense account codes for entering requisitions. The liability accounts are used at the campuses for student activity club accounts and the revenue accounts are used for recording athletic and miscellaneous revenues, as well as state and federal revenues.
- See the Budget Amendments section for information regarding the transfer of funds between accounts in the budget.
- For more information regarding explanations for the various budget codes, visit the TEA website (<http://tea.texas.gov>). From the TEA home page:
 - Click on Finance and Grants.
 - Under Financial Accountability on left-hand side of web page, click on Resource Guide (FASRG). FASRG = Financial Accountability System Resource Guide.
 - Click on Module 1 - Financial Accounting and Reporting.
 - Scroll to Section 1.4 Account Codes and then to the appropriate section. Section 1.4 ranges from 1.4.1 through 1.4.18, with each subsection describing a different part of the budget code.
 - It may be helpful to save Module 1 onto your computer as a PDF file so you can quickly search for items as needed.

ACCOUNTING SYSTEM

AISD utilizes the TxEIS Business System for its financial accounting, budget, human resources, purchasing, and asset management systems. TxEIS stands for Texas Enterprise Information System and is a product of the Texas Computer Cooperative through Education Service Center Region 18. The TxEIS System is also utilized for Student and PEIMS (Public Education Information Management System) recordkeeping in the District.

Employees authorized to use the system will be issued User ID log-ins and passwords and the appropriate access based on the assigned job duties. Users in the Finance modules (accounting, purchasing, human resources, etc.) who have been locked out of the system may contact the Assistant Superintendent for Finance and Operations (extension 101) or email to have the password re-set.

The District is required to have an annual financial audit and it is imperative that transactions are entered correctly in the Business System in order to accurately report its financial condition.

ACTIVITY FUNDS

Student activity funds (SAF) are held by the school district as trustee to be expended only for the purposes authorized by the student club, class, or organization. All funds raised by student organizations must be expended exclusively for the benefit of students. Transactions for student activity funds are recorded in Fund 865. Additional guidelines for managing student activity funds are provided below.

Campus activity funds (CAF) are generated from sources of revenue such as donations or campus-wide fundraisers. These funds are to be expended for the benefit of the campus and/or district or its students and shall be related to the educational purpose of the campus/district. Transactions for campus activity funds are recorded in Fund 461. Additional guidelines for managing campus activity funds are provided below.

All activity fund transactions must be conducted in compliance with Board Policies CFD (Legal) and (Local) regarding activity funds management and Board Policies FJ (Legal) and (Local) regarding gifts and solicitations. Campuses and departments are not allowed to have separate bank accounts for activity fund transactions (example, a campus/teacher hospitality account). These transactions should be accounted for through the District's general ledger system and bank account.

How to tell the difference between SAF and CAF? To determine whether the funds are student or campus activity funds, the following criteria is used:

- Do other persons besides the students decide how to spend money? If yes, funds are CAF - Fund 461.
- Do the students have primary responsibility for deciding how to spend the money? If yes, funds are SAF - Fund 865.

ACTIVITY FUND RESPONSIBILITIES

The responsibility for managing and accounting for activity funds is outlined below:

- **Campus Principal** – ultimate responsibility for the proper handling and accounting of activity funds on their campus and overall adherence to procedures and guidelines.
- **Campus Secretary or Activity Fund Coordinator** – responsible for following basic procedures for receipts, disbursements, and fundraisers of funds as outlined below.
- **Club and Activity Sponsors (Teachers)** – responsible for following basic procedures for receipts, disbursements, and fundraisers as outlined below.
- **Business Office Staff** – responsible for maintaining and updating procedures and guidelines, providing campus-level training as requested by the principal, and reviewing and approving transactions entered in the District's purchasing and finance systems. All activity funds at AISD are centralized, so the District Student Activity Funds Coordinator (DSAF) will disburse the funds from the Business office.

STUDENT ACTIVITY FUNDS (SAF) GUIDELINES

Class, club or student groups must be **bona fide chapters** in order for their fundraisers to qualify for the two sales tax-free days. These student groups must meet as a club and not just as a class.

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

- The Basketball Club qualifies, but the basketball team does not.
- The Cheerleader Club qualifies, but the cheerleader team does not.
- The Senior Class qualifies, but not one particular class that has seniors in it.

Additional SAF guidelines include:

- Spending decisions rest solely with the students.
- Money may be raised for sponsored activities and there must be a clearly stated purpose as to why the organization wants to raise money.
- Funds raised must be for the general use of the student group and not for the benefit of one or more individual students. For example, a group is going on a trip. Funds must be raised to offset the cost of the trip as a whole.
- Class, club or student groups must have elected officers and conduct meetings in order to qualify for the two one-day tax free days (during a 24 hour time frame).
- All purchases involving the use of student funds will be approved by the principal, organization sponsor and Asst. Supt.
- Proceeds will not be netted against expenses before deposit. All proceeds must be deposited in the school district bank account.
- Athletic event concession sales are considered taxable unless they are part of an approved fundraiser.

CAMPUS ACTIVITY FUNDS (CAF) GUIDELINES

Campus activity funds are expended for the general use of the campus. Examples of CAF revenue sources include:

- Donations
- Student picture sales
- Fall or spring festivals
- Class fees

The guidelines that apply to student activity funds generally apply to campus activity funds, except that the principal and/or teachers determine the best use of the funds instead of the students.

Unused funds in Fund 461 are carried over from one year to the next year for each campus.

RECEIPT GUIDELINES – ALL STAFF MEMBERS

- Receipts should be issued for all funds received, whether from internally within the District or from external sources.
- Receipts should not be pre-dated or pre-signed.
- Post-dated checks should not be accepted.
- Under no circumstances should a receipt amount or signature be altered. If a change is needed, void the original receipt with all copies attached, writing VOID on the receipt. Reissue the receipt with the correct information.
- Pre-printed receipt books are available from the Accounts Payable Specialist or District Activity Coordinator at central office; these should be used by the campus staff.
- Funds may be in the form of cash, checks, money orders, cashier checks, or traveler checks. Regardless of the form, a receipt must be issued.

RECEIPT GUIDELINES – CAMPUS SECRETARY-CAMPUS COORDINATOR

- **The campus secretary or coordinator is responsible for issuing receipts as funds are received and submitting the funds for deposit on a regular basis. You can contact the District Student Activity Coordinator for help.**
- The secretary or coordinator must issue a receipt for all funds to the person submitting the money using a pre-printed receipt book issued by the District. The person submitting the funds should be named on the receipt.
- The campus secretary or coordinator and the person turning in funds for deposit should both verify totals at the time the receipt is issued.
- Complete the Activity Fund Event Financial Form that includes a recap of the cash and checks collected. This form should be signed by both the secretary or coordinator and the person submitting funds. Students should not be submitting funds. See Exhibit 2 for a sample form.
- When depositing cash, a deposit slip must be completed that includes:
 - The budget code and account name that is to be credited with the deposits. For example, a deposit to the National Honor Society at the high school account needs to include the account name and account code (865-00-2191-15-001).
 - The receipt numbers must be included on the deposit slip also. This is to allow for an audit trail. More than one receipt number can be included on the deposit slip. In these types of situations, mark the deposit slip as “Receipt #2801-2814”.
 - The white original deposit slip remains with the bank. The pink copy is forwarded to central office. The yellow copy remains in the deposit book or with the folder of the organization depositing the funds.

RECEIPT GUIDELINES – INSTRUCTIONAL STAFF / SPONSORS

- **Teachers must submit all funds collected to the campus secretary or coordinator on a daily basis. Money should never be left in the classroom overnight or taken home. Failure to comply with this requirement may result in disciplinary action taken**

against the employee, including the possibility of the employee having to reimburse the District for any funds lost or stolen while in the employee's custody.

- **Read the Fundraiser section below before starting a fundraiser.**
- Teachers must issue receipts to students or use the Cash Receipts Transmittal Form to record the names of the students and the amount of money for each student as the money is turned in. The Transmittal Form can be used for collection of funds for field trips, PE or athletic uniforms, candy/popcorn sales, etc. See Exhibit 4 for a sample Transmittal Form.
- Indicate the purpose of the received funds on the receipt or transmittal form. (Example: field trip, popcorn sales, etc.)
- All funds received must be receipted by using either a pre-printed receipt or the Transmittal Form.
- A receipt copy or original Transmittal Form must be submitted with the funds to the campus secretary or coordinator. The person submitting the funds must sign either the receipt(s) or the Transmittal Form. The campus secretary or coordinator will issue a receipt for all funds collected from the teachers, noting the receipt numbers submitted with the funds by the teacher.
- Teachers or the elected officer of organization must turn in the money to the secretary or coordinator.

DISBURSEMENT REQUESTS

- The Check Request Form is used to request checks as needed. The sponsor, principal or designee, activity fund coordinator and student must sign check request. This form is to be turned in to the District Student Activity coordinator in the Business Office.

FUNDRAISERS

- Student organizations are allowed to conduct fundraisers upon approval from the principal and in accordance with Board Policy FJ (Local). The Assistant Superintendent must also approve all fundraisers.
- In order to provide accountability, a **Fundraising Application and Financial Recap Report** must be completed. See Exhibit 7 for a sample form. This form should be used by sponsors when they request permission to conduct a fundraiser. Pending the principal's and Asst. Supt. approval to conduct the fundraiser, the form should be kept on file. At the completion of the fundraiser, the sponsor should complete the financial recap and return it to the principal and a copy to the DSAF within two weeks after the conclusion of the fundraiser.
- A determination must be made by the campus principal or business office to decide if the fundraiser is subject to sales tax. See the Sales and Hotel Occupancy Taxes section for important information regarding sales taxes on fundraisers
- As per Policy FJ (Legal), the District shall not sponsor or conduct raffles.
- If the fundraiser involves food, coordinate with the Director of Child Nutrition Services to ensure compliance with regulations concerning the sale of food during the school day.
- Fundraisers must have a purpose and the funds raised are to be used for that purpose. Students should not be raising money just to be raising money.
- Establish timelines with the students regarding the fundraiser in order to ensure good financial practices.

- Items purchased from a vendor for resale should be tracked and total number of items for sale should be indicated on Financial Recap Report. Any items damaged or returned should be noted and subtracted from the number of items purchased to determine total available items for resale. A copy of vendor invoices should be copied and stapled to the recap form once sales are complete.
- Remember for SAF fundraisers that since these are student funds being held in trust by the District, then the students in the organization determine how the funds are spent. This is a great teaching moment for how organizations are operated, parliamentary procedures, and financial recordkeeping.
- All outstanding invoices and debts must be paid before fundraiser profits can be used by a student group.
- The sponsor is responsible for the financial activity in the student activity account.
- All purchases must have prior approval and a PO# issued. If a sponsor is seeking reimbursement for a purchase made prior to the campus principal's approval and Asst. Supt., the reimbursement is subject to being denied.
- If fundraiser funds are used to compensate an employee, such as a custodian who works late because of a student dance, the payment must be processed through the District's payroll office. Cash cannot be used to compensate or reimburse anyone.
- Supporting documentation must be submitted for all expenditures. Additional guidelines are provided in the Purchasing section of this Manual.

CROWDSOURCE FUNDING

- Classroom teachers are allowed to conduct crowdsource funding activities pending principal approval. The Assistant Superintendent must also approve all fundraisers. Authorized venues for crowdsource funding projects are DonorsChoose.org and Pledge Cents.

Guidelines for crowdsource funding projects include:

- The use of approved crowdsource funding sites is intended solely for teachers to support their efforts to raise money to benefit the students.
- The teacher must submit the Fundraising Application and Financial Recap Report and receive approval from the principal and Asst. Supt. **prior to** soliciting funding.
- Any supplies, equipment, or other goods purchased with funds raised through crowdsourcing are the property of Alpine ISD.
- Requests for technology items must have prior approval from the Technology Director.
- Donated and/or purchased items must be entered into the District's inventory in accordance with Fixed Assets/Inventory Items guidelines.
- Purchases made from crowdsourcing sites must adhere to AISD purchasing guidelines.

Questions regarding crowdsource funding should be directed to the Asst. Supt.

BUDGETS AND BUDGET AMENDMENTS

The District operates under a site-based management system which allows campuses and departments to develop their annual budget based on their needs assessments and campus/district improvement plans. In January/February of each year, budget information will be forwarded to the campus and department administrators for their review and budget development. Deadlines

will be established for campus/department budget submission in order to allow the Assistant Superintendent for Finance and Operations (Asst. Supt.) to compile all the information and prepare the District budget for Board approval. Upon approval, the funds will be available at the start of the fiscal year, July 1.

Budgets are not considered to be static and can be adjusted during the year depending on the changing needs of the campuses and department. Campus/department administrators who manage budgets are allowed to transfer monies within their budget during the fiscal year. A justification and signature for the transfer must be kept on file for audit purposes.

GENERAL GUIDELINES FOR PROCESSING BUDGET AMENDMENTS

- The Budget Amendment (BA) form is used to transfer funds from one budget code to another before an expense has occurred. It is done so that there are enough funds in a specific budget code to allow for a purchase requisition to be encumbered and the invoices to be subsequently paid. See Exhibit 3 for a sample form.
- Always check the budget code for the account from which the funds will be transferred. There must be sufficient funds in this account to cover the transfer.
- Budget amendments should be aligned with the campus improvement plan.
- If the account that is needed to transfer funds into does not currently exist, it will be created when the BA is posted.
- Funds cannot be transferred from one general ledger fund to another general ledger fund. For example, a transfer cannot occur from Fund 199 to Fund 437.
- **A transfer from one function code to another function code in the general fund must be approved in advance by the Board.** For example, a transfer from function 13 to function 11 requires Board approval before the transfer can be posted. Contact the Business Office for timelines for budget amendments that require Board approval.
- If the funds are provided through a grant, a BA is needed to establish the budget accounts in the TxEIS system at the inception of the grant. Check the grant requirements for any restrictions on budget amendments after the grant period has started.
- Prior to posting in the accounting system, the Asst. Supt. will review all BAs for approval.

CASH/CHECK RECEIPTS AND PROCESSING

All funds received should be deposited on a regular basis, preferably daily. “Funds” in the context of this manual includes cash, checks, money orders, cashier checks, travelers’ checks, etc. If it is not possible to deposit funds on a daily basis, the funds must be securely locked at the campus/department.

For all cash and checks received, pre-numbered receipts should be issued by the campus/department staff member in charge of collecting funds. The principal’s secretary or coordinator is generally the person responsible for collecting funds. In her/his absence, the principal will designate a staff member to collect funds.

Pre-numbered receipt books can be obtained upon request from the District Business Office and are recorded in a log book upon issuance. The principal’s secretary is responsible for obtaining

cash receipts books from the Business Office and can then issue them to campus sponsors as needed.

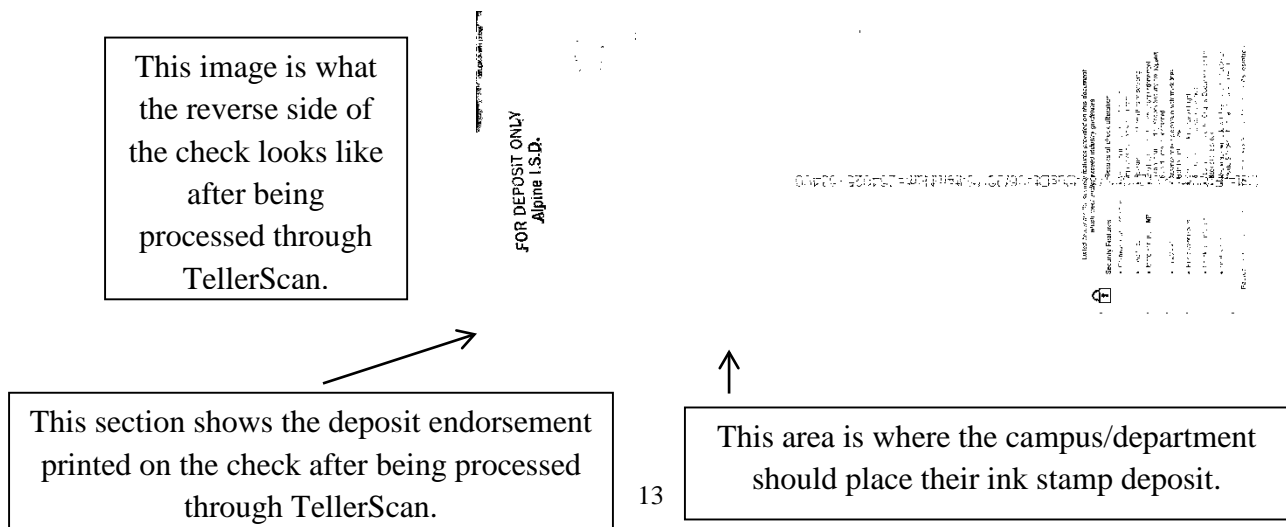
The receipt numbers need to be noted on the deposit slip in order to provide a reconciliation of funds collected. The deposit slip also needs to include the general ledger account code that the funds should be credited to. If assistance is needed with the general ledger account code, contact the Business Office.

When collecting funds, follow these guidelines:

- When funds are collected by the teacher, the teacher should use either the Cash Receipts Transmittal Form (Exhibit 4) or a pre-numbered receipt. Indicate whether cash or check was received; if a check, write down the check number.
- The teacher should submit the funds along with the receipts or Transmittal Form to the principal's secretary or coordinator on a daily basis.
- The principal's secretary or coordinator will issue a receipt to the teacher for the funds submitted for deposit.
- If the funds collected by a teacher are related to a specific student, such as for a field trip or yearbook purchase, make sure that the student's name is listed on the check submitted for payment and the receipt or cash receipts transmittal form submitted by the teacher.
- For receipts issued by the principal's secretary or coordinator that are related to a specific student, ensure that the student's name is on the receipt.

Deposit slips are prepared for cash and the deposit slip with the cash are brought to central office. For checks, the campus/department should submit supporting documentation, such as the cafeteria point-of-sale report or the campus activity fund financial form, along with the checks. At central office, the deposit will be entered on the Deposit Log and both the carrier and receiver shall initial the log acknowledging the transfer of funds. The designated campus person will take the cash deposits to the bank and will deposit checks via TellerScan, a desk-top remote deposit service provided by the District's bank, if available. Deposits may also be brought to the business office to be deposited.

Each check should be stamped with the deposit endorsement ink stamp that has been provided to the campus/department. The ink stamp should be placed below the signature line as per the sample on the following page.



CHECK PROCESSING AND DISTRIBUTION

Vendor checks are processed on a weekly basis and are ready to be picked up or mailed on Friday afternoons, unless there is a change due to a holiday or summer schedules. Changes to the schedule will be communicated in advance via email to the campuses and departments. If a campus or department needs a check on Friday, the following must be completed **no later than 12:00 pm on Monday**:

- all the supporting documentation must be submitted to the Accounts Payable Specialist or District Student Activity Coordinator.
- the purchase order must be entered in the TxEIS system and have campus/departmental approval finalized

GUIDELINES FOR DISTRIBUTION OF VENDOR CHECKS

Vendor Payments and Employee Reimbursements

- As a normal practice, checks to vendors will be mailed after services have been performed or the goods received.
- If a check will be picked up by a vendor or employee or if a check is needed by a certain date, please note this information on the supporting documentation or send an email message to the Accounts Payable Specialist or District Student Activity Coordinator.
- Employee reimbursement checks will be sent to the campus or department for the employee to pick up, unless the employee requests to retrieve it at Central Office.

Travel

- Mark the “HOLD” box on the travel authorization if a check is to be held for pick-up.
- If neither the “MAIL” nor “HOLD” box is marked, the check will be mailed through campus mail.
- See the Travel section for more information.

Check Distribution

- Persons requesting checks to be held may come to Central Office between 1:00 pm and 4:00 p.m. on Fridays or as scheduled by employee to pick up the check. Campuses and departments will be notified if there is a change to this schedule due to holidays or summer schedules.
- Vendors who request to pick up a check may be asked to sign the Check Release Log acknowledging that the check has been hand delivered and not mailed.
- If an employee is unable to pick up the check or has requested someone else to pick up their check, contact the Accounts Payable Specialist (AP) by phone or email. The person picking up the check may be required to show valid identification.

CONTRACTED SERVICES

Contracted services are those services provided by consultants or other individuals/entities who are not District employees. Examples include providers of staff development, diagnostic services, medical services, etc. Fees for contracted services are paid upon completion of services. A nominal deposit may be paid in advance in order to reserve a scheduled date with a presenter or service provider.

Before services are contracted for, campus/department administrators should ensure that sufficient funds are available and in the appropriate budget codes to pay for the services.

The following forms will need to be completed and submitted to Central Office prior to the commencement of services. Examples of these forms are in this Manual's appendix.

Submitted by the campus/department administrator arranging for the services:

- Contracted Services Agreement (Exhibit 6)

Obtained from the vendor:

- W-9 form (Exhibit 16)
- Conflict of Interest Questionnaire – Form CIQ (Exhibit 5)
- For consultants working directly with students, a criminal background check and fingerprinting documentation will be required. Contact the Human Resources Specialist for additional information.

Questions about contracted services should be directed to the Superintendent, Assistant Superintendent or Business Services Specialist (BSS)

CREDIT CARDS

AISD utilizes credit cards to facilitate the purchase of certain authorized and district-related goods and services. All approved expense incurred must be in the best interest of the District, be District-related, and be in accordance with the campus/department budget. In addition to the District's business credit card, vendor-specific cards are also used for purchases at Sam's Club.

District credit cards must not be used for personal purchases at any time. District credit cards are not intended to avoid or bypass the established requisition system.

ALL CREDIT CARDS

For all credit card purchases, the following guidelines apply:

- Obtain prior approval from the campus/department administrator.
- Employees must verify that budgeted funds are available and that the most cost efficient items are being purchased.
- Cardholders are responsible for the protection of the credit card and must immediately notify the issuing financial institution and the Business Office if the card is lost or stolen.
- Employees who request to use the card are responsible for obtaining **itemized receipts** for items purchased.

- Cardholders are responsible for ensuring that all transactions made with their knowledge are for legitimate school district purposes.
- The Sales Tax Exemption Certification must be presented at the time of purchase to the vendor so that the District is not charged for sales tax.
- Following the purchase, submit the original itemized receipt along with pink copy of PO to the business office within two (2) business days.
- The campus/department secretary will submit the itemized receipt and the purchase requisition to the Accounts Payable Specialist. The receipt should include the campus/department administrator's initials.
- The budget code and reason for purchase must be included with the receipt.
- The receipt should be detailed with the individual items listed on the receipt. The summary credit card receipt that shows only the total amount is insufficient.
- Failure to submit a detailed receipt may result in the employee having to personally reimburse the District for the full amount of the transaction.
- Inappropriate use of the credit card or failure to submit receipts in a timely manner may result in the employee no longer being able to use the card, in addition to the possibility of other disciplinary actions.
- Cardholders must immediately return the card to the Business Office upon completion of the transaction, separation of employment from Alpine ISD, or upon request of their supervisor.

BUSINESS CREDIT CARD PURCHASES

In addition to the above guidelines for all credit cards, the following are to be followed when using the District's business credit card:

- Cardholders will be held responsible for all purchases made on the AISD charge accounts.
- Employees who want to use the business credit card must obtain approval from the cardholder, in addition to the campus/department administrator.
- For meal receipts, a list of persons eating at the restaurant, the reason for the meal, and the budget code to be charged need to be submitted with the receipt.

FUEL CARDS

In addition to the above guidelines for all credit cards, the following procedures are necessary when using the fuel credit cards:

- Must have approved trip request to use fuel card.
- Sign out for the card from the Administration Business Office.
- Return the card along with the receipt to the Business Office, obtain Administrator approval signature on the receipt.

SAM'S CREDIT CARD

In addition to the above guidelines for all credit cards, the following procedures are necessary when using the Sam's credit card:

- Enter a requisition in the Purchasing module for the purchase; use an estimated amount if the exact amount is unknown.
- Ensure the employee going to Sam's has an approved Sam's card in his/her name.

- Inform the cashier at the beginning of the transaction that the purchase is exempt from sales tax.
- Requests to add or delete an employee to the Sam's approved user list should be forwarded to Asst. Supt. for review and processing.

DONATIONS, GIFTS, AND BEQUESTS

In accordance with Policy CDC (Legal) and (Local), the District may accept bequests or gifts of money or property. The gift becomes the sole property of the District and at the discretion of the Superintendent or designee, the gift may be used in a particular school. In accepting donations, the following criteria are used:

- Have a purpose consistent with District purposes
- Place no restrictions on the school program
- Does not require the endorsement of a business product
- Does not conflict with policies or actions of the Board or public law
- Does not require extensive District maintenance

All donations are to be reported to the Superintendent's office within two business days for review and consideration for acceptance. Checks and/or cash should be submitted to the Business Office within two business days of receipt for proper coding and timely deposit.

For donations of fixed assets, such as equipment valued over \$1,000 per item, notify the Business Office upon receipt of the donation. Include a full description of the equipment or property, including make, model, serial number, date acquired, and estimated value.

FISCAL YEAR

The AISD fiscal year is from July 1 through June 30. When a new fiscal year starts, campus/department administrators will be advised when their new budgets are available in the TxEIS Finance system, generally during the first week of July.

Items received on or before June 30 will be paid for out of the budget for that fiscal year. For example, an item received on or before June 30, 2018 will be paid for out of the 2017-18 fiscal year budget, even though the invoice may not be received until sometime in July. The District is not allowed to engage in "delayed billing" or "fall billing" in order to pay an invoice in the fiscal year following the delivery of goods or services. An item that is received on or after July 1, 2018 will be paid out of the 2018-19 fiscal year budget, regardless of when the item was ordered. An exception to this may be granted if the item(s) purchased can be proven to be in transit to the District. Contact the Asst. Supt. for additional information about this exception.

Requests for employee reimbursements, travel expenses, and supplemental pay for the fiscal year that is closing need to be submitted no later than July 3rd each year. For example, if an employee attended a conference in June 2018, all receipts and requests for expense reimbursement must be submitted by July 2, 2018. Also, employees who perform any additional duties for the District during the summer for which they are to be paid need to submit the payroll information no later than July 2.

FIXED ASSETS/CAPITAL ASSETS/INVENTORY ITEMS

Fixed assets, also known as capital assets, are defined as those items having a cost of \$5,000 or more per unit and a useful life of more than one year and must be capitalized in accordance with Policy CFB (Local). These items are required to be tracked and recorded in the District's general ledger. Upon purchase, these items are coded with object code 66XX.

For inventory control purposes, the District records items that have a per unit cost of \$1,000 or more by coding them to object code 6399. In addition, technology related items such as digital cameras, iPads, cell phones, and laptops will be tagged for inventory control purposes.

Employees are responsible for District items that have been assigned or checked out to them. If an employee has District equipment in their custody and the item is stolen, a police report must be filed within one day from when the item was noticed missing. Failure to file the police report and provide a copy to the District may result in the employee having to reimburse the District the cost of the item.

Transfers of equipment within the district, such as from one classroom to another, should be reported to the Director of Technology and Campus Principal within one week of the transfer. Campuses or departments that have items to be disposed of should provide a list of these items prior to their removal from the campus/department. Surplus property items will be sold at a public auction on a periodic basis.

GRANTS

AISD receives grants from state and federal agencies. The most common examples are IDEA (Individuals with Disabilities Education Act) and TITLE Grants through TEA. The District has implemented a separate procedures manual, **AISD State and Federal Grants Manual**, to address requirements related to managing these types of funds. Personnel charged with managing these funds should refer to the Grants Manual as well as the Notice of Grant Award (NOGA) issued for the specific grant(s) for additional guidelines.

PAYROLL

All AISD employees are paid through the Payroll system for their compensation for duties performed. Reimbursements for travel, fees, etc., are processed through the Accounts Payable system.

All employees are paid once a month. A Pay Date Schedule is prepared and distributed at the beginning of each fiscal year showing the pay dates and the payroll cut-off dates. The schedule is also available from the District's Business Office.

NON-EXEMPT EMPLOYEES

Non-exempt employees (those who are paid by the hour) shall clock-in and clock-out through the TimeClock Plus system. If an employee does not clock in/out when starting or ending work,

he/she should contact their supervisor or the Payroll Specialist in order to edit the time report. For overtime purposes, the pay week runs from 12:00am Sunday through 11:59pm Saturday.

The Fair Labor Standards Act (FLSA) requires that all time worked by non-exempt employees to be compensated. Overtime should be pre-authorized by the campus/department administrator. However, even if the overtime was not authorized, FLSA requires that the District compensate non-exempt employees for all time worked, either by pay or by compensatory time off. Time worked more than 40 hours during the work week is compensated at one and one-half times the employee's standard rate.

Non-exempt employees are obligated to record actual hours worked and understand that in accordance with the FLSA, they are required to record time associated with their duties which may include responses to phone calls or emails beyond their regular work schedules.

The Administrators have access to TimeClock to approve all campus employee's time reports and must be completed each week by noon on Mondays as per the Pay Date Schedule issued annually. If additional time sheets are required, Supervisors shall review the reports, sign them, and return them to the Payroll Specialist by 4:00pm on the 15th of each month.

EXEMPT EMPLOYEES

Exempt employees (those paid a salaried wage) who perform additional duties for the District beyond their contract shall complete and submit a Supplemental Pay Timesheet to the Payroll Specialist by the 15th of each month. These timesheets should be submitted on a timely basis in accordance with the Pay Date Schedule. The employee's signature and supervisor approval are required on these Timesheets. See Exhibit 13 for a sample Supplemental Pay Timesheet.

PETTY CASH

Petty Cash is not allowed at Alpine ISD.

PURCHASING

In order to provide goods and services for our students and staff, purchases must be made on behalf of the District. These purchases must be made in compliance with applicable federal and state laws, as well as AISD Board policies and procedures. The primary Board policies governing purchases are found in the CH series of policies, including:

- CH (Legal) and (Local) – Purchasing and Acquisition
- CHE (Legal) – Purchasing and Acquisition – Vendor Relations
- CHF (Legal) – Purchasing and Acquisition – Payment Procedures
- CHG (Legal) – Purchasing and Acquisition – Real Property and Improvements
- CHH (Legal) – Purchasing and Acquisition – Financing Personal Property Purchases

Purchases valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the District. These methods include competitive bidding, competitive sealed proposals, requests for proposals, interlocal agreements, reverse

auction procedures, and the formation of a political subdivision corporation. Single budgeted purchases of goods or services that cost \$50,000 or more require Board approval before a transaction may take place. State law allows the District to select the vendor that provides the best value for the District, which may or may not be the lowest bidder.

AISD is a member of several purchasing cooperatives. These cooperatives offer several advantages to the District, including cost savings on products and services, administrative cost savings, and accessibility to more products and services. The goods and services provided through cooperatives have already been subjected to the bidding/competitive proposal process.

For some purchasing cooperatives, AISD pays a fee to be a member of the cooperative. The list of approved cooperatives may change from year to year. Below is a list of cooperatives that generally the District participates in. Check with the Business Office to see if other cooperatives have been added.

- Education Service Center Region 18 Purchasing Cooperative
- Education Service Center Region 19 Allied States Cooperative (ASC)
- State of Texas Cooperative Purchasing Program (SmartBuy)
- Texas Association of School Boards BuyBoard
- Educational Service Center Region 8 (TIPS)
- The Cooperative Purchasing Network (TCPN)

All employees are required to use the electronic requisition program through TxEIS to request approval of a purchase order. Employees authorized to enter purchase requisitions will be assigned the appropriate log-in information. Items are entered as requisitions and upon final approval, the requisition becomes a purchase order and then a purchase order number is issued. Requisitions should be entered prior to a purchase being made.

A **Requisition** is a formal request submitted by an employee to buy a good or service through the TxEIS Purchasing Module. Requisitions are issued a requisition number in TxEIS and then routed for approval within the system.

A **Purchase Order** is a document that serves as a formal order for goods, materials, and/or services from a vendor. It is based on an approved requisition submitted through the TxEIS Purchasing Module, indicating the type, description, quantities and pricing for a product or service. When accepted by the vendor it forms an agreement between the District and the vendor.

All requests for procurement of goods or services must be processed through a purchase requisition. The purchase requisition must be completed and approved through the TxEIS purchasing module. A purchase requisition is not an authorization to make the purchase. Only after the requisition has been properly approved, then a Purchase Order (PO) is generated, which provides the purchasing authorization.

GENERAL GUIDELINES FOR REQUISITIONS/PURCHASE ORDERS

- **Purchases on behalf of the District shall be made via an approved purchase order.**
- **Unauthorized purchases may result in disciplinary action taken against the employee for not following established procedures, including the possibility of the employee having to pay for the purchase personally.**

- Allow sufficient time for the approval process of purchase requisitions. Campus requests require principal approval; department requests require department administrator approval. If funds are provided through a grant, the grant administrator will also need to approve the requisition. Final approval for all purchase requisitions comes from the Asst. Supt., who reviews requisitions on a daily basis.
- A copy of the approved purchase order needs to be sent to the vendor, indicating the authorization for the purchase.
- If the purchase is being made on the telephone or online, provide the purchase order number to the vendor so that it can be recorded on the invoice.
- In the event that a purchase order was not issued before the purchase, a Payment Authorization (PA) form should be used to provide documentation that the purchase was for district-related goods and/or services. These types of transactions must have supervisor approval and should be rare in occurrence. The PA form is available from the Business Office. See Exhibit 10 for a sample form.
- Purchase orders over \$50,000 require prior Board approval and requests should be submitted to the Asst. Supt. at least ten days before the Board meeting for review.
- Generally, three quotes should be obtained for purchases over \$1,000. Exceptions to this requirement occur when the purchase is from an approved purchasing cooperative or vendor that has been used on a regular basis.
- Ensure sufficient funds are in the account code(s) to cover the entire cost of the purchase order.
- Gift cards are not allowable purchases unless it is through Fund 865, the Student Activity Fund. For gift cards purchased through Fund 865, the student organization's meeting minutes must reflect the students' approval of the purchase and a sign-out sheet must be used for the distribution of the gift card(s). The sign-out sheet needs to include the name of the person receiving the gift card, his/her signature, amount, and name of gift card vendor. The request to purchase a gift card through Fund 865 must be entered through the purchasing procedures set up for Activity funds.
- Ensure that the vendor has a sales tax exemption form so that sales taxes are not charged to the District. See Exhibit 12 for a sample form.
- Include any shipping and handling charges in the purchase requisition.
- Employees are not allowed to purchase supplies or equipment for personal use through the District's business office.
- If a purchase requisition/order needs to be cancelled, contact the Business Service Specialist.

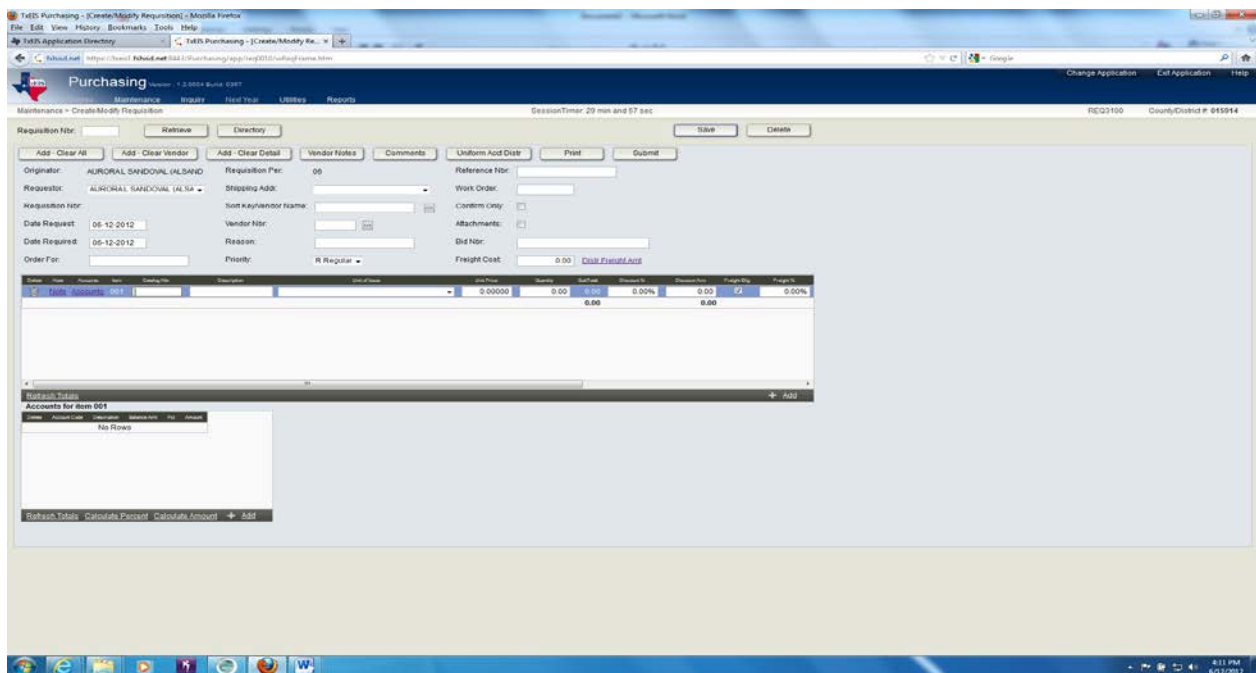
GUIDELINES FOR ENTERING REQUISITIONS

- Before creating a requisition, please check to make sure you have an updated catalog, pricing, and vendor remit to address. If necessary, call the vendor to verify pricing.
- Enter the following information in the appropriate cells in the Enter Requisition section of the TxEIS Purchasing Module:

○ Ship to address	○ Vendor name and number
○ Reference number	○ Reason
○ Item number	○ Bid number
○ Work order number	○ Order for name

- Freight charges
- Catalog number
- Description
- Unit of issue
- Price
- Quantity
- Discount % or amount
- Freight
- Status
- Additional description information
- Refresh the total and key in general ledger account code.
- Click the ADD button to add additional line items. Follow previous step to add coding. Continue to add until all items have been keyed in.
- Confirm that vendor name, address, and coding are correct.
- Save requisition, submit, and print for your records.

On the next page is a sample of the requisition page from the Purchasing Module.



GUIDELINES WHEN MERCHANDISE IS RECEIVED

- When the order arrives, review the packing slip and ensure items listed have been received.
- If any items are missing, note it on the packing slip and contact the vendor. Record all pertinent information, such as name of person contacted, date, expected delivery date of missing items, etc.
- Sign and date the packing slip. Attach it to the approved purchase order and forward to the Business Services Specialist or Accounts Payable Specialist within two business days of receipt or merchandise.
- If the order is complete, note this on the packing slip. This will allow the Accounts Payable Specialist to finalize payment to the vendor and liquidate the purchase order.

- Notify the Business Services Specialist or Accounts Payable Specialist if any back orders are expected with the order.
- If the invoice was included with the items or is mailed to the campus/department, forward it to the Business Services Specialist or Accounts Payable Specialist within two business days of receipt. If there is a pricing discrepancy on the invoice when compared to the purchase order, note it on the invoice and contact the vendor. Record all pertinent information, including name of person contacted, date, and how the discrepancy was resolved.

GUIDELINES FOR MERCHANDISE THAT NEEDS TO BE RETURNED

- Contact the vendor for authorization to return merchandise. Be sure to write down the name of the contact person, phone number, date, and any authorization numbers. Retain a copy of the list of the items returned.
- When the merchandise is returned, obtain shipping information from the carrier, such as UPS or FedEx. Record the date the merchandise was returned and the address where it was shipped.
- Notify the Business Service Specialist or Accounts Payable Specialist that merchandise has been returned. Be sure to include the purchase order number and the above information.

Failure to follow the guidelines for merchandise returns may result in the vendor not knowing that items have been returned and proper credit cannot be given to the account. The Accounts Payable department may have to pay the invoice (using the appropriate campus/department budget codes) unless there is adequate documentation that the merchandise was properly returned.

GUIDELINES FOR USING THE PAYMENT AUTHORIZATION FORM

The Payment Authorization (PA) form is used when there is an urgent need to purchase an item and it is not feasible to use the standard requisition system. These situations should be rare. These forms are available from the Business Office. See Exhibit 10 for a sample PA form.

- Complete all sections of the PA form.
- Attach all supporting documentation, such as an invoice.
- Obtain campus/department administrator approval and forward all documents to the business office.
- The form will be processed for payment pending approval from the Asst. Supt.

GUIDELINES FOR EMPLOYEE EXPENSE REIMBURSEMENTS

Occasionally employees purchase items on behalf of the District from their personal funds. In addition, employees may incur mileage expenses that are business-related but do not involve overnight travel. Examples include an employee who takes cash deposits to the bank or travels between campuses in his/her personal vehicle. Employees should complete and submit the Mileage and Expense Reimbursement Form in order to seek reimbursement for these types of expenses.

- Prior approval from the campus/department administrator is needed when an employee purchases items for the District.
- If an employee purchases items for the District without prior approval, the employee's request for reimbursement is subject to denial.
- Any sales tax paid will not be reimbursed, except for those charged on restaurant meals incurred while travelling. Prior arrangements should be made when dealing with caterers for school functions to avoid being charged sales tax.
- Employee requests for expense reimbursement need to be approved by the employee's immediate supervisor. Expense reimbursements will also be reviewed for accuracy and adequate documentation by the Accounts Payable Specialist and the Asst. Supt.
- Reimbursements for meal expenses need to include the names of the persons at the meal and the reason for the meal.
- Detailed receipts are required for all reimbursements. A credit card receipt showing only the amount of the purchase is not acceptable documentation and if submitted, will result in the employee not being reimbursed for the expense.
- For budget management purposes, submit expense reimbursements requests on a timely basis, preferably on a monthly basis.

REFUNDS

Occasionally it is necessary to refund money to an individual for a fee or fine. An example would be a student who paid for a lost book, but then found the book. In these instances, the Payment Authorization (PA) form should be completed and submitted (see Exhibit 10). The PA form should include supporting documentation that the refund is warranted, such as a copy of the receipt issued when the student paid for the lost book. The PA form is submitted to the Business Services Specialist. The following is needed in order to process the refund:

- Name of person the refund check will be issued to
- Current mailing address (indicate on PA if check will be picked up)
- Reason for refund
- Original account code (from when the fine or fee was paid)

CAFETERIA ACCOUNT REFUND / TRANSFER REQUEST

Refund checks for amounts in a student's cafeteria fund will be issued upon request when the student leaves the District. The campus Principal or the Child Nutrition Services Director are responsible for ensuring that cash refunds are properly delivered to the parent or student. The PA form is used to process refunds that require a check.

Balances may be transferred to a sibling's account by submitted a Cafeteria Account Transfer Form, available from the Child Nutrition Services Director. Student balances are refundable in the event the student withdraws from the District or the lunch status has changed to free. The parent and Child Nutrition Services Director need to complete the Transfer Form.

RETURNED CHECKS

AISD utilizes TellerScan, a desk-top remote deposit services for depositing checks, if available. The BSS or District Activity Coordinator processes the check deposits. Occasionally, checks that have been deposited are returned to the District because the checking account has been closed or due to non-sufficient funds (NSF). It is important to remember that the longer a check is delayed from deposit, there is an increased risk that it may be returned.

When a check is returned to the District, the campus/department that originally accepted the check will be notified and the funds will be subtracted from the account that the deposit was originally credited to. It is the responsibility of the campus/department or business office that accepted the check to collect the funds. In addition to the amount of the check, a \$30 processing fee should be collected from the person who wrote the check. The funds collected in payment of a returned check should be in the form of cash, money order, or cashiers check. If an individual has had more than one returned check, the person should be notified that checks will not be accepted in the future. Checks that remain unpaid are subject to being turned over to the District Attorney's office for further processing.

SALES AND HOTEL OCCUPANCY TAXES

TAX EXEMPTIONS

AISD is exempt from the payment of state sales taxes. The Sales and Use Tax Exemption Certification should be used for purchases of goods and services. The Hotel Occupancy Tax Exemption Certificate should be used for lodging in Texas hotels. These forms are available from the business office and can also be found in the Exhibits.

Vendors should be notified that District purchases are exempt from sales tax and the sales tax form should be provided to them. The hotel occupancy tax exemption form should be submitted to the hotel when the employee checks in.

Employees may not use the tax exemption forms for personal use purchases or personal lodging in hotels.

SALES TAX COLLECTION

Each school district, each school, and each bona-fide organization within the district is allowed to have two one-day tax free sales or auctions during a calendar year. Bona-fide organizations are those groups that are organized for an activity, elect officers, hold meetings, and conduct business. For example, the basketball team is not considered a student organization, but a Basketball Club with officers that conducts meetings would be considered a student organization. Any student activity group recognized by the school administration as an activity fund can be properly established as a bona-fide organization.

Collection and remittance of state sales tax are not required on qualified sales made during each one-day period. One day is defined as a consecutive 24-hour period. Items sold after completion of the one-day sale are taxable. If items are pre-sold, such as yearbooks, items delivered from

the vendor within one 24-hour period are non-taxable. Additional information regarding sales tax can be found at the State Comptroller's website: <http://www.window.state.tx.us/taxinfo/sales/>

Some vendors that work with student organizations handle the collection and remittance of sales tax to the State Comptroller. Check with the vendor to see how sales tax is being handled. Sales tax collected by the District must be remitted to the State Comptroller. Student organizations that conduct fundraisers in which sales tax is collected must maintain documentation of the sales tax collected. See the Business Services Specialist for information regarding the filing of the sales tax remittance form.

TRAVEL

In compliance with Board Policies DEE (Legal) and (Local), the District shall pay for reasonable and allowable expenses associated with employee travel for District purposes. Travel expenses for Board members are governed by Board policies BBG (Legal) and (Local). Federal and state guidelines and maximum allowances apply to travel expenses. In addition, additional guidelines may apply to travel that is being paid for by a grant.

Federal guidelines, including per diem rates, for travel can be accessed via the General Services Administration (GSA) website:
<http://www.gsa.gov/portal/category/21287>

State guidelines for travel can be access via the Texas Comptroller's website:
<https://fm.x.cpa.state.tx.us/fmx/travel/index.php>

Employees who plan to attend a conference, seminar, or other function that requires them to be away from their assigned area must complete and submit a **Travel Authorization Form** (see Exhibit 14). When the employee returns from his/her travel, a **Travel Settlement Form** (see Exhibit 15) with all supporting documentation should be submitted within ten working days (unless a shorter deadline applies, such as at the end of the fiscal year).

GUIDELINES FOR TRAVEL EXPENSES AND REIMBURSEMENTS

- Submit the Travel Authorization Form as soon as possible when the employee knows that travel will occur.
- Include all pertinent information, such as the name and dates of conference, location (city/state), conference registration form, airfare information, lodging information, etc. with the Authorization Form.
- The amounts requested for travel expenses should be entered in the TxEIS Purchasing module in order to encumber the funds.
- Transportation/Mileage:
 - Travel to and from the conference shall be conducted via the most economical method. School vehicles will be used unless one is not available. If you choose to use a personal vehicle when a school vehicle is available you will only be reimbursed fuel. Your vehicle must be full of fuel when leaving for trip.

- Airfare will be paid at the coach rate. If it is more economical for the employee to fly, but the employee chooses to drive, the employee will be reimbursed only for the applicable airfare rate.
- Mileage will be reimbursed at the state-approved mileage rate.
- When two or more employees are traveling to the same conference or event via school or personal vehicle, they are expected to travel together. If there are extenuating circumstances that require an employee to travel separately, prior approval must be obtained in order to receive fuel or full mileage reimbursement. If employees choose to travel separately and it is not approved in advance, the mileage expense will be split among them.
- For rental cars, submit all receipts pertaining to the rental.
- For taxicabs or shuttle services, obtain a receipt from the taxicab/shuttle driver. It is permissible for the receipt to include a minimal gratuity.
- Valet parking will be reimbursable only if self-parking at the hotel was not available.
- Lodging:
 - Employees may stay at the conference hotel for safety and convenience purposes. If the conference hotel is not available, employees should find a hotel that has a rate at or below the conference hotel's rate.
 - Employees should request a check made payable to the hotel or school credit card prior to the trip and submit the check or credit card to the hotel upon check-in.
 - For hotels in Texas, take the Hotel Occupancy Tax Exemption form to the hotel so that state taxes will not be charged. The District is not exempt from local city taxes.
 - If the requirements for federal or state grant funds limit the amount of funds to be paid for a conference hotel, local funds may be used to supplement the difference.
 - Submit the hotel receipt with the Travel Settlement Form.
 - Gratuities to hotel housekeeping staff will not be reimbursed.
- Meals:
 - Meals are reimbursed for actual expenses incurred and should not exceed the daily amount established by the General Services Administration (GSA). See the website link previously listed to obtain the per diem rate.
 - Itemized receipts need to be submitted with the Travel Settlement Form. A credit card receipt that is not itemized is unacceptable documentation for reimbursement purposes and may be cause for the reimbursement request to be denied.
 - Gratuities for meals will be reimbursed, provided they do not exceed 20 percent of the cost of the meal. Sales tax on restaurant meals will be reimbursed. The amount of the sales tax should not be included when calculating the amount of the gratuity.
 - Purchases of alcohol will not be reimbursed and should not be included on the meal receipt submitted for reimbursement. If alcohol is purchased with a meal, request a separate receipt from the restaurant.
 - If meals were purchased for more than one person, record the names of all staff members on the receipt.
 - For workshops held in Alpine, meals will not be reimbursed because there was no out-of-town travel.
- Student Travel:
 - Submit purchase requisitions for the hotel and student meals.

- Submit supporting documentation for the hotel to the business office, including names of students and reason for trip.
- Amounts for student meals should be reasonable and cannot exceed the daily amount allowed by the amount set by Alpine ISD.
- The check request for student meals can be made payable to the trip sponsor, who is then responsible for the funds and for supporting documentation.
- If students will be individually provided their meal money, a log should be prepared with the students' names, the amount of meal money, and the students' signatures for funds received. This log is to be turned into the Accounts Payable Specialist within two business days after the trip, along with any unused funds.
- If the trip sponsor is paying for the students' meals at the restaurant, the receipts and unused funds need to be submitted to the Business Services Specialist or Accounts Payable Specialist within two business days after the trip.
- All receipts should be itemized and the name of the student(s) should be listed on the receipt next to that student's individual expense.
- Employees may request a reasonable amount for a travel advance to cover expenses for meals, taxicab fares, etc. Employees are responsible for submitting any unused travel advance funds to the District with the Travel Settlement Form.
- Both the Authorization Form and Settlement Form require the approval of the employee's immediate supervisor. If the travel was paid for by grant funds, the grant administrator also needs to approve the forms. The forms will be reviewed by the Business Services Specialist or Accounts Payable Specialist for accuracy and adequate documentation; the Asst. Supt. will provide final approval.
- If an employee receives a travel advance and fails to submit the Settlement Form, supporting documentation/receipts, and unused funds within the prescribed deadlines, the amount of the advance may be deducted from the employee's pay check.
- For budget management purposes, travel settlement and mileage reimbursement forms should be submitted on a timely basis, preferably by the end of each month.

VENDORS

Approved vendors are listed in the TxEIS system. If a new vendor needs to be established in the system, Form W-9 and Form CIQ (Conflict of Interest Questionnaire) need to be requested from the vendor and submitted to the Accounts Payable Specialist. See Exhibit 16 for the W-9 form and Exhibit 5 for the Form CIQ; these forms can be requested from the Business Services Specialist or Accounts Payable Specialist. Vendors will not be created until the required forms have been submitted.

Send the vendor a Sales Tax Exemption form for their records so that sales tax will not be included on invoices. See Exhibit 12 for sample form.

A vendor number will be established after the forms have been submitted. A vendor number is required when entering the requisition, so plan appropriately when using a new vendor.

EXHIBITS

Account Codes	Exhibit 1
Activity Fund Event Financial Form	Exhibit 2
Budget Amendment	Exhibit 3
Cash Receipts Transmittal Form	Exhibit 4
Conflict of Interest Questionnaire (Form CIQ)	Exhibit 5
Contract Services Agreement	Exhibit 6
Fundraising Application and Financial Recap	Exhibit 7
Hotel Occupancy Tax Exemption Form	Exhibit 8
Mileage and Expense Reimbursement Form	Exhibit 9
Payment Authorization Form	Exhibit 10
Sales Tax Exemption Form	Exhibit 11
Supplemental Pay Timesheet	Exhibit 12
Trip Request Form	Exhibit 13
Travel Settlement Form	Exhibit 14
W-9 Form	Exhibit 15