

CARRIZO SPRINGS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT



2017-2018 Fiscal Manual

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Executive Director for Financial Services
September 15, 2017**

Carrizo Springs CISD

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Introduction

This Fiscal Manual has been prepared to provide general information about several Carrizo Springs CISD business functions. Additional information may be available within the district's Board Policies, Administrative Procedures, Employee Handbook, Activity Fund Handbook or other web resources, such as TEA's Financial Accountability Resource Guide. *If assistance is needed in any area of our business operations, please contact any of the staff members listed below.*

Business Office Staff

Anna Rocha-Diaz	Executive Director for Financial Services	Ext. 1101
Elida Santoya	Executive Secretary	Ext. 1107
Cindy Cruz	Budget Specialist	Ext. 1105
Mori Martinez	Payroll Clerk/Wellness Coordinator	Ext. 1304
Lupe Sanchez	Accounts Payable Clerk	Ext. 1102
Vacancy	Accounts Payable/Inventory Clerk	Ext. 1103
Estella DeLeon	Print Shop	Ext. 1453
Pete Garcia	Mail Room	Ext. 1108

Business Office Mission Statement

The mission of the Carrizo Springs CISD Business Office is to ensure that all business operations are supportive of the instructional goals and objectives of the district in the attainment of the campus performance objectives (academic excellence indicators) and School FIRST (Financial Integrity Rating System of Texas).

Activity Funds (Campus)

Campus activity funds are funds generated by students, teachers, sponsors, or the principal as a result of fundraising, vending or other approved campus activities. These funds, in accordance with Board Policy CFD (Local), may be used for activities of the students, faculty, staff or campus. The collection and disbursement of campus activity funds must comply with the **Activity Fund Handbook**.

Activity Funds (Student)

Student activity funds are held by the school as trustee to be expended only for the purposes authorized by the student club, class or organization. All funds raised by student organizations must be expended exclusively for the benefit of students. The collection and disbursement of student activity funds must comply with the **Activity Fund Handbook**.

Budget Amendments

A budget amendment is a transfer of funds across different functions. For example: a budget amendment would be necessary if administrative funds (function 23) were requested to be transferred to the library (function 12). Budget amendment line items should exceed \$100, and be stated in whole dollar amounts.

Budget amendments must be approved by the School Board. Requests should be in accordance with agenda deadlines posted by the Superintendent's Office. If a purchase order is pending the

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outcome of a budget amendment, the purchase order will not be processed until the School Board has approved the request.

Budget Transfers

A budget transfer is a transfer of funds which is not across different functions. The Executive Director of Financial Services shall approve all budget transfers. Budget transfer line items should exceed \$50, and be stated in whole dollar amounts. To keep budget transfers to a minimum, each budget manager should review his/her budget monthly to determine if any budget transfers are necessary.

Cash/Check Handling

When handling cash or checks for deposit, no post-dated checks will be accepted. No cash purchases should be made from cash receipts; every dollar collected should be receipted and deposited. All funds must be receipted, preferably in a bound, pre-numbered receipt book. Funds must be secured overnight in a locked box/safe if the deposit cannot be made the same day. Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district. [Campuses please refer to the **Activity Fund Handbook** for more information.]

Operating Procedures for the Receipt of Funds:

1. A receipt is issued by the Business Office Executive Secretary to the person making payment or deposit of funds.
2. A receipt log is maintained on a monthly basis by the Executive Secretary of all receipts issued indicating receipt number, date, received from (name), description, and amount.
3. The money is deposited by the Executive Secretary and the receipt and deposit slip are given to the Budget Specialist.
4. Deposits are made in a timely manner to the bank, daily if possible.
5. Deposits are coded into the accounting system by the Budget Specialist.
6. Deposits are filed with the Budget Specialist for verification.
7. At the end of the month, the receipt log is signed by the Executive Secretary and submitted to the Budget Specialist. The Budget Specialist verifies receipts are deposited and approves the receipt log. The receipt log for the month becomes a part of the reconciliation file for that month.
8. Bank reconciliations are performed monthly.
9. Bank reconciliations are submitted to the Executive Director of Financial Services for approval.

Cash/Check Processing

Please submit all check requests, such as travel advances/reimbursements, two weeks prior to the travel date to ensure processing time and approval in time for advance payment. Checks will not be made to vendors without an invoice. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements. At the end of the month, the Accounts Payable (AP) Clerk will confirm that all authorized hand written checks are recorded in the general ledger (i.e., Interest & Sinking checks).

Check requests and invoices received in the Business Office by twelve noon on Tuesday will be processed for check disbursement each Wednesday. All checks will be released on Thursday. Please do not expect to have the check on Wednesday, this allows the accounting staff to review and properly process check requests.

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Operating Procedures for Hand-written Checks/Original Check Signatures:

1. The check request form or Payment Authorization Form (PA) is required for hand-written checks and is approved by the Executive Director of Financial Services, or Campus Principal.
2. The Accounts Payable Clerk or the Campus Bookkeeper issues the check, as requested.
3. The handwritten check/check over \$25,000 is posted to the accounting system by the AP Clerk or Campus Bookkeeper.
4. A system generated check register will be printed and attached to the backup to confirm that it has been recorded in the general ledger.
5. The original check and backup is submitted to the Superintendent's Office (or campus Principal) for original signatures by either the Superintendent and Board members (or authorized signor).
6. The signed checks are returned to the AP Clerk or Campus Bookkeeper.
7. The signed checks will be routed to the originating staff.
8. The business office staff will make a copy of the signed check for the vendor file.
9. The check will be released.

Communications Procedures (cell phones)

Please refer to EXHIBIT A for Communications Procedures.

Conflict of Interest

Employees shall not accept or solicit any gift, favor, service or other benefit that could reasonably be construed to influence the employee's discharge of assigned duties and responsibilities. Employees shall disclose to his or her immediate supervisor a personal financial interest, a business interest, or any other obligation or relationship that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or that creates a potential conflict of interest with the best interest of the district. Refer to Board Policy DBD (Local).

Employees shall not recommend, endorse, or require students to purchase any product, material or service in which the employee has a financial interest or that is sold by a company that employs or retains the district employee during non-school hours. Employees shall not use their position with the district to attempt to sell products or services.

Contract for Services

Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, and medical services for the district. Please see the procedures below for required documentation and forms. All contracts for personal or professional services, rentals or service agreements must be signed by the Superintendent or designee. No other employee is authorized to sign a contract or agreement on behalf of the district. An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed \$50,000 shall be approved by the Superintendent and the School Board of Trustees.

Operating Procedures for Contract for Services:

1. Review the type of service and confirm that it is eligible as an independent contractor (example, test the service against the IRS 20 questions).
2. Implementation of House Bill 1295: Certificate of Interested Parties (Form 1295): the law states that a governmental entity or state agency may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties to the governmental entity or state agency at the time

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the business entity submits the signed contract to the governmental agency. The law applies only to a contract of a governmental entity or state agency that either (1) **requires** an action or vote by the governing body of the entity or agency before the contract may be signed or (2) has a **value** of at least \$1 million.

3. Submit the following completed forms to your immediate supervisor, principal or director:
 - Contract for Services form
 - CIQ - Conflict of Interest Questionnaire
 - Proof of signed Form 1295 (if applicable)
 - Criminal Background Check (processed through HR department, if needed)
 - W-9 Form
 - Non-Collusion Statement
 - Debarment and Suspension Certificate Certifying Statement
 - Felony Conviction Notice
4. The supervisor or director will submit the completed packet to their immediate supervisor for approval during the Executive Director Meetings. The Superintendent has final approval for all contracts for services.
5. The final approved Contract for Services and required forms will be submitted to the Business Office for processing.
6. The requestor should submit a requisition for a Purchase Order for the entire amount specified on the contract. Should the vendor use periodic billing, each invoice will be paid by deducting from balance of purchase order.
7. The requestor shall approve the invoice for contract services prior to payment, indicating that services were performed.
8. The requestor shall retain documentation indicating services were performed (i.e. reports, services performed).

Credit Cards

A Credit Card Request Form must be submitted to the Business Office at least two working days (except in emergencies) prior to the date of contemplated usage. The district utilizes credit cards for fuel, travel, emergencies and the purchase of goods with vendors such as HEB and Wal-Mart. The credit card may be used to reserve hotel accommodations, but may not be used to pay for the accommodations, unless approved by the Executive Director of Financial Services. The credit card is not to be used to make purchases for supply items of any kind during travel without prior approval. Allowing purchases on the credit card for supplies would circumvent the legal purchase order process.

Employees must return the credit card and all pertinent receipts within five working days of use or return from a trip. District credit card usage may be suspended and/or revoked if the card or receipts are not submitted on a timely basis.

Credit Card Use

District credit cards shall be authorized by the Executive Director of Financial Services to open or establish credit. The District will issue school district credit cards under specific conditions for employee use in their jobs; this procedure sets out the acceptable and unacceptable uses of such credit cards. The Executive Director of Financial Services shall establish reasonable limits for the total for each card. The District shall not use cards that allow cash advances or cash back from purchases.

Card Assignment

Credit cards will be issued to authorized employees of the District in writing by the Executive Director of Financial Services to authorized employees. The credit card assignment shall include a written acknowledgement that the employee understands their responsibilities.

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Acceptable Card Use

The acceptable use of the credit card shall be for business purposes only. Credit card purchases must be pre-authorized with a valid Purchase Order or approved written credit card request form, except for fuel or necessary transportation type of purchases for authorized field trips. When a card is used for “emergency purposes”, it is required that the user clearly document the emergency situation that justified the need for the credit card use and attach it to the receipt. All purchases require itemized receipts to be returned with the Purchase Order.

Unacceptable Card Use

District credit cards shall not be used for personal expenses. Unauthorized use of the credit card may result in disciplinary action, up to and including termination. The District will take necessary action to recover the full amount of the unauthorized purchase.

Monitoring

The Executive Director of Financial Services shall perform periodic analysis of credit card use. This should examine the continued need for the card, and the nature and type of purchases being made. The District shall cancel existing cards that are not needed or accounted for. The District shall review and update master credit card lists annually.

Disposal of Surplus Property

All supplies and equipment which are deemed to be surplus [items of value but not of any use to the district], will be recommended to the School Board for disposal via a Surplus Sale or Sale at Market Price on a first come first served basis. Neither district supplies, nor equipment, shall be sold or conveyed other than via a surplus sale, unless authorized by the Superintendent and School Board.

Operating procedures for Surplus Sale:

1. Surplus sales shall be advertised in the local newspaper for two weeks.
2. Sealed bids will be solicited and the items will be sold to the highest bidder per item.

Operating Procedures for Disposal of Surplus Property:

1. The principal or director will submit a list of surplus property to the Business Office (use a separate page for Technology Equipment), and include the following information:
 - School tag number,
 - If none, so state
 - Internal Number (campus or department level)
 - Quantity (If no tag number, items can be sold in quantity)
 - Approximate date of purchase,
 - Description of the item (Year, Model, License Plate),
 - Serial Number or VIN Number,
 - Indicate the request for deletion, transfer or disposal,
 - Condition/Reason for deletion, transfer or disposal; please make a separate list for each,
 - **Delete:** This means the item has no re-sale value. The list must indicate that the items have no re-sale value. When approved, the principal will submit a work order to the Maintenance Department to remove the items. The Maintenance Department will move these items from the Campus/Department to the Maintenance Department for disposal. These items do not

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need Board approval to be disposed. These items can be placed by the trash bin to be picked up by the Maintenance Department.

- **Transfer:** This means the item will not be used by current assigned employee, campus or department and the item is needed by another employee, campus, or department.
 - **Disposal:** This means the item is no longer needed by any employee but the item has re-sale value. The request for the disposal of property will be submitted to the School Board of Trustees for approval.
2. The principal/director will send the list to the Cabinet Members (principals and directors) to determine if any items can be used at any other campus.
 3. The final list is submitted to the Business Office for approval:
 - Employee making the request approves,
 - Immediate Supervisor approves,
 - The Technology Department will determine if any of the technology equipment items can be used at other campuses.
 - If items are not needed, the technology department will compile a pallet of technology equipment with the bulk price of \$25.00 per pallet for 45 days.
 - Business Office approval,
 - Superintendent approval (disposals only),
 - Board of Trustees approval, if items will be sold.
 4. Once approved, the Inventory Clerk will send a notice or copy of the approved document or email to the originator that the items were approved for deletion, transfer or disposal. The requestor must **remove all inventory tags**, place them on an 8 ½ x 11 sheet of paper, and send them to the Inventory Clerk at the Business Office for our files.
 5. The Inventory Clerk will send an email to the appropriate department with a Receipt Number and description of the items sold to approve that the item can be picked up by the customer. If the item is to be picked up at the campus, the email will be copied to the Principal.
 6. The requestor must submit a work order to the Maintenance Department or the Technology Department (for technology equipment only) to have the items removed from that campus or department.
 7. All items are sold on a first come, first serve basis. Items are sold “AS IS”. The approved listing will be posted on the District website.
 8. **Technology Equipment not sold in 45 days** - The Director of Technology will properly document the disposal of IT Equipment. The Director of Technology or designee will contact Technology Recycling from San Antonio, (or another reliable source, if necessary), to dispose of the IT equipment in a proper method.
 9. All payments must be made at the Business Office payable to Carrizo Springs CISD.
 10. The Business Office will issue a receipt to the customer that clearly identifies the item bought, the date the Board approved the disposal of the item and attach a copy of the approved listing.
 11. A copy of the receipt will be sent to the Inventory Clerk to remove the item from insurance and inventory listing, if needed.
 12. The Inventory Clerk will send an email to the Maintenance Department / Technology Department with a Receipt Number and description of the item sold to approve that the item can be picked up by the customer. In addition, if the item to be picked up is at the campus, the email will be copied to the Principal.
 13. The Inventory Clerk will update the list of items sold for the Business Office.
 14. The customer will present the original receipt to pick up the item either at the Technology Department or the Campus, depending on the location of the item sold. If the receipt is lost, the Business Office will provide the customer with a copy and it will be stamped duplicate and initialed by the Business Office. The customer will sign and date a copy of the receipt –OR- a statement stating that he/she has received the item purchased.
 15. The receipt of goods will be forwarded to the Business Office for record keeping.
 16. The Business Office will continue to update the official list of surplus property.
 17. All disposal documents will be filed at the Business Office.

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Donations and Gifts

Donations or gifts of money, equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. All donations of technology equipment shall be reported to the Technology Director. Solicited donations should be approved by submitting the Fundraiser Request Form and Fundraiser Operations Report. Unsolicited donations may be accepted by the campus principal/director. The campus principal or director may submit a copy of the Thank You letter documenting the receipt of goods/funds to the Business Office. All donations with a value equal to or greater than \$5,000 shall be approved by the School Board. Donations of a lesser value shall be approved by the Superintendent or designee.

Financial Ethics

All trustees, employees, vendors, contractors, consultants, volunteers, and any other parties who are involved in the District's financial transactions shall act with integrity and diligence in duties involving the District'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 District. Refer to Board Policy CAA (Local) for fraud prevention, reporting, investigations, and consequences.

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

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

Any person who suspects fraud or financial impropriety shall report the suspicions immediately to any supervisor, the Superintendent or designee, the Board President, or local law enforcement.

Fiscal Year

The school district's fiscal year begins on September 1st and ends on August 31st. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds. All campuses must submit a Requisition for a Purchase Order for the reimbursement of funds before August 31 for any expenses from campus Activity Funds. All invoices for goods received before August 31st, shall be submitted to the Business Office by September 15th for processing and payment.

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Fixed Assets & Inventory

Fixed assets are defined as equipment with a unit value over \$5,000 and a useful life of more than one year. All fixed assets must be purchased through the use of an Object Code 66xx. These assets are tagged, tracked and recorded on the district's financial general ledger.

Inventory items are defined as equipment with a unit value over \$500 and a useful life of more than one year. In addition, other items with a unit value under \$500 and a useful life of more than one year are tracked and tagged, such as TVs, DVD players, digital cameras, camcorders, PDAs, and iPads, that may have a personal use. These inventory items are tagged, tracked and recorded on the district's inventory tracking system for insurance purposes.

A Surplus Property Form (see Disposal of Surplus Property section) should be utilized to transfer fixed assets or inventory items from an employee, room, campus/department to another; or to transfer obsolete equipment to the Warehouse storage area for disposal of surplus property; or to delete fixed assets or inventory items that are stolen, obsolete, or damaged beyond repair. The loss or theft of fixed assets or inventory items should be reported immediately to the Security Department.

Hotel Occupancy Tax Exemption Certificate

Lodging for employees and students is allowable if overnight stay is required. School districts are exempt from state taxes on lodging but are not exempt from any city taxes or other taxes imposed for lodging. Employees may be reimbursed for applicable taxes. The district will pay actual expenses for lodging not to exceed the maximum per diem rate issued by the Texas Comptroller of Public Accounts, including taxes, per night found at www.gsa.gov. An itemized hotel receipt is required for reimbursement. The Texas Hotel Occupancy Tax Exemption Certificate shall be used for authorized school-related travel. Copies of the completed form may be obtained from the business office or via the district website. State lodging taxes, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any. Please refer to the Employee Handbook for additional information.

Invoices

Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received by the campus or department, they should be signed (if the goods/services were received), and forwarded to the business office.

State law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the district fails to pay promptly, the vendor can assess penalty and interest charges. All invoices should be submitted to the Accounts Payable Department on a timely basis for payment. *If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty and interest charges.*

Memberships

Professional organizations assist our employees by providing timely information about important changes to school district administration. The district pays for professional memberships; but will not pay for any individual memberships that include professional liability. Memberships that provide liability coverage for staff should be paid by the employee. All dues are subject to approval by the Executive Directors and the Superintendent.

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The accounts payable clerk will prepare a list of all memberships paid by the district for review by the Executive Director of Financial Services. This will be done twice per year, approximately in November and May.

On-Line Purchasing

On-line purchasing will be limited to specific vendors and authorized users. District staff must submit a requisition through the accounting system and have an approved detailed Purchase Order prior to purchasing any goods or services. Purchasing guidelines must be followed for on-line purchasing from authorized or approved vendors of the district.

Payroll Procedures

A request for leave must be submitted through AESOP for all staff absences. This includes absences for school business travel for workshops, field trips and jury duty. The paper leave form will be used to request to comp-time leave. The pink copy of the form will be returned to the respective campus and the yellow copy will be forwarded to the Personnel Department to be kept on file. Every campus/department shall submit a Summary of Absences Report to the payroll department by the payroll closing date. These reports will be used to reconcile all employee absences. Please refer to the Employee Handbook for additional guidelines.

Petty Cash Account

Each campus and the district administrative office is authorized to manage a petty cash account which is subject to approval by the Superintendent. The amount of the petty cash account shall be set by the Board of Trustees. The principal or department manager shall designate a petty cash officer in writing and submit a copy to the Business Office. Petty cash accounts are provided for convenience when minor emergencies arise unexpectedly. Petty cash is not to be used for normal purchases that need to go through the purchase order process.

Operating Procedures for Petty Cash Account:

1. The campus petty cash checks shall be made payable to the Campus' name.
2. The Petty Cash Officer cashes the check and keeps funds in a locked box/safe.
3. When a request for cash is received, the person receiving the cash signs the Petty Cash Receipt indicating the actual amount of cash received. This receipt is retained by the Petty Cash Officer.
4. After the purchase is made, the original receipt is submitted to the Petty Cash Officer and any change provided. The receipt and cash returned must equal the amount of cash originally given to the requestor. Original receipts/invoices must be obtained for all petty cash expenditures. The account number and purpose of the expenditure must be indicated on the petty cash receipt.
5. A check request form MUST be filled out and signed by the Petty Cash Officer, approved by the Principal or Director and be submitted to the business office as needed to replenish the petty cash account. The original receipts/invoices must be attached to the request with a summary listing of the expenditures with proper account codes.
6. The request for reimbursement must be completed at the end of every month to ensure the proper posting of expenditures to the appropriate accounting period. The petty cash reconciliation for the month must be completed and attached to the request for reimbursement when a request is made at the end of the month.
7. At the end of every month, the petty cash account should be reconciled by the Principal or designee to ensure that receipts and cash equal the allocated amount. A copy of the reconciliation should be submitted to the Business Office monthly.

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8. At least twice per year, the Business Office should conduct a petty cash audit to ensure that receipts and cash equal the allocated amount.
9. At the close of each year, the petty cash accounts are subject to review by the district's independent auditors.

Petty Cash - Checking Account

Each campus and the district administrative offices are authorized to manage a petty cash checking account or extra-curricular account. The reimbursement checks shall be made payable to the account, in accordance with the bank's signature account. Petty cash checking accounts are provided for convenience when minor emergencies arise unexpectedly. Petty cash checking accounts are not to be used for normal purchases that need to go through the purchase order process.

Operating Procedures for Petty Cash Checking Accounts:

1. Please follow the guidelines for Petty Cash Accounts above.
2. Please refer to the "Activity Fund Handbook" for more detailed information.
3. The checking accounts must be reconciled on a monthly basis by the principal or designee (usually the campus secretary or campus bookkeeper). Each month's bank statement should be signed and dated by the reconciler of the statement and then signed by the principal after the reconciliation has been done.
4. At the end of every month, please submit a copy of the following items to the Business Office:
 - a copy of the bank statement (all pages),
 - a copy of the bank reconciliation (all pages),
 - a copy of the end of month balances by Fund, and
 - a completed end of month report with the accounts book balance (EPES or excel).
5. At least twice per year, the Business Office should conduct an audit of deposits, checks and reports to insure that proper procedures are being followed.
6. At the close of each year, the checking accounts are subject to review by the district's independent auditors.

Purchasing – User Rights & Applications

User rights and responsibilities will be determined on a "User Role" basis, depending on the individual's job assignment. The approval of rights will be separated between the Business Office and the Department of Human Resources. The Business Office will assign accounting system rights and the Human Resources Department will assign the rights for all other applications, such as student data, scheduling, PEIMS, etc.

Purchasing - Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for supplies and equipment shall be the **second Friday of March**. At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates. Summer needs for staff development, summer school and supplies maybe purchased after the March deadline.

Purchasing – Manual / Paper Purchase Orders

In the event, that a Manual/Paper Purchase Order must be used, the requestor must submit a written request explaining the reason for the request. If a purchase order is issued after the order date, the purchaser must have prior written approval explaining the circumstances. All Manual/Paper Purchase Orders must be approved by the Business Office and submitted to the Superintendent for final

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approval. Proper accounting codes must be used. All purchasing guidelines apply to the Manual/Paper Purchase Orders. The accounts payable clerk will reconcile items purchased to items issued for use within the district. The receiving campus or department must sign off that the goods or services were received prior to payment of the invoice.

Purchasing - Requisitions and Electronic Purchase Orders

The district's automated requisition system is used to purchase supplies, equipment, or services from an external vendor. Requisitions are subject to approval by the immediate supervisor, director, executive director and/or the Superintendent in accordance with the district's organizational chart. Proper accounting codes must be used. Only vendors who are members of the district's participating cooperative programs or local board approved vendors may be used, unless the desired product is truly necessary and cannot be bought through the cooperative. **The name of the cooperative and bid number must be noted on all requisitions.** The links to the Cooperative Purchasing Programs can be found on the school district's website. If coding is incorrect or some other problem exists, the requisition may be returned to the originator with a note under the comment button stating the reason.

No employee shall order or receive goods without an approved Purchase Order. Requisition numbers are NOT to be used to place an order. A requisition is NOT fully approved until it has a Purchase Order number. All purchase orders are mailed or faxed to vendors by the originator of the Purchase Order. **According to Board Policy CH (Local), employees who violate the district purchasing procedures may be held personally liable for the debt incurred.** The Accounts Payable Clerk will reconcile items purchased to items issued for use within the district. A purchasing variance of \$10.00 may be authorized by the Executive Director for Financial Services or Designee above the Purchase Order amount for minor adjustments or changes. The receiving campus or department must sign off that the goods or services were received prior to payment of the invoice.

Purchasing - Sole Source

When a vendor claims to be a Sole Source Vendor, the vendor must complete a Sole Source Letter or form. The District's initialing requestor must submit the completed form to the Account Payable department prior to approving a requisition for the goods or services. Upon receipt of the Sole Source Letter/Form, the District's initiating requestor must make an effort to prove that the vendor is a Sole Source Vendor. The following are some examples:

- Search for pricing for comparable goods or service and document your findings.
- Request vendors for comparable goods or services from our Purchasing Cooperative Groups (i.e. Buy Board, ESC 2013) and document your findings.
- If the purchase requires 3 quotes, then submit a Request for Proposals (RFP) – if only receive one response, then it is possible that the vendor is a Sole Source.

Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively bid purchases that exceed \$50,000, in the aggregate, over a 12-month period. Since non-compliance may result in criminal penalties, these requirements will be strictly enforced.

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Anticipated purchases, which may exceed these limits, should be brought to the attention of the Business Office well in advance of the need for the goods or services. The bidding process may take approximately 2 to 3 months, from bid specification development or narrative to School Board approval. If the good or service is not already competitively bid (example: Purchasing Cooperative), the District procedure recommends a minimum of two (2) quotes for all individual purchases between \$0.01 to \$3,499.99; or three (3) quotes for all individual purchases exceeding \$3,500.00 to \$49,999.99; or a formal competitive sealed proposal for purchases above \$50,000.00. The written (faxed) quotes should be attached to the purchase requisition.

Receipt of Goods

The district utilizes a centralized receiving system – all goods are delivered to the Administration Building. Staff members that receive authorization to pick-up goods directly from a vendor are responsible to submit written confirmation of the receipt of goods to the receiving clerk or the accounts payable clerk.

Operating Procedures for the Receipt of Goods

1. A copy of every purchase order for goods (supplies/equipment) is available to the receiving clerk.
2. Upon receipt of the goods, all items that require an inventory or fixed asset tag will be taken to the Business Office or the Department of Technology to be tagged before delivery to the appropriate campus/department.
3. All orders will be delivered to the respective campus or department.
4. The campus staff shall sign off for the items received by completing the “Shipping & Receiving Form”. The form includes the date received, company name, PO number, destination (campus or department), addressee, signature (received by) and number of boxes/packages delivered.
5. The campus should reconcile, in detail, the items requested on the PO compared to the items delivered. Discrepancies, if any, should be reported to the receiving clerk or the accounts payable clerk on the same day.
6. The itemized shipping slip, or detailed PO should be signed off and submitted to the business office.
7. Upon receipt of the receiving report and the invoice, the vendor will be paid for the order.

Rental of Facilities

The Business Office shall coordinate paperwork for the rental of district facilities. However, approval/availability is determined by the building/facility administrator (Principal and/or Athletic Director). A Rental Agreement is required for all rentals of facilities by outside organizations. All contracts shall include security deposits [unless waived], charges for facility usage, custodial services, or other related charges, if applicable.

Returned Checks

All makers of returned checks will be charged an overdraft fee of \$30.00. The fee is subject to increase, without notice, based on the district’s depository bank service fee schedule for returned checks.

Sales Tax Exemption Form

The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor. Copies of the exemption form may be obtained from the business office or via the District’s web site. Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase.

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Travel Expense

Please refer to EXHIBIT B for Travel Procedures.

Vendors

Purchases from vendors that operate on a cash basis (do not accept purchase orders) will not be allowed. The district participates in several cooperative purchasing programs. A list of these programs is available on the district website or can be e-mailed to you. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process. Please contact the Accounts Payable Clerk if you need additional information.

EDGAR (Education Department General Administrative Regulations)

Employees of Carrizo Springs CISD will abide by the “Carrizo Springs CISD State & Federal Grants Manual” which can be found on the District’s website at www.cscisd.net under the Department of the Business Office, with intent to be in compliance with EDGAR (Education Department General Administrative Regulations).

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EXHIBIT A – Communications Procedures (Cell Phones)

The Superintendent or designee shall develop, implement, monitor and evaluate use of cell phones and other communications equipment for official school business to ensure the purpose is appropriate.

I. ELIGIBILITY AND DEPARTMENTAL APPROVAL

Subject to Human Resources approval, the CSCISD may provide cell phone service for those employees whose duties and responsibilities require immediate or remote communication. There are two types of Cell Phone Services:

- District provided cellular phone service
- Monthly Cell Phone Allowance

If approved, an employee must complete the “Communication Equipment Authorization Form”. In addition, the supervisor or director will determine the appropriate service plan for each employee. Final approval of cell phone service requests will be through the Executive Director for Human Resources. These records will be maintained in the Office of Human Resources. The Business Office will maintain a list of service plans that are available at the time the cell phone is issued.

DISTRICT PROVIDED EQUIPMENT

A supervisor or director may request a district provided cellular phone or two-way radio equipment for a non-administrative employee. It has been determined that CSCISD will provide a cellular phone or two-way radio equipment for bus drivers. Final approval of cell phone service requests will be through the Executive Director for Human Resources. The following outlines various examples that may warrant a cell phone:

- When an employee is away from an assigned workstation;
- Unavailable or inadequate fixed phone service does not exist for extended periods of time while on District business;
- When rapid emergency contact or response is needed;
- Where other unique communication needs exist.

CELL PHONE ALLOWANCE

A monthly cell phone allowance of \$50.00 is available for Directors, Principals, Assistant Principals and District Technicians for use of personally owned cell phones to make business calls. The cell phone must be a local area code that is not a long distance number to the regular district telephone. A written agreement will be made to make the cell phone number available to district personnel and to keep the phone line open for communication 24 hours per day for emergency purposes. Final approval of cell phone service requests will be through the Executive Director for Human Resources. The cell phone allowance will be processed through payroll.

II. PREFERRED VENDOR

In the case of district provided cellular phone service, the Business Office has the central coordinating responsibility for all cellular phone transactions and will negotiate and authorize a cellular phone supplier. In the case of cell phone allowance, each individual will decide for themselves.

III. SERVICES / CHANGES

Employees **are not** to contact a cell phone supplier directly or upgrade a district-owned phone. In addition, employees must immediately report if their cell phone has been lost or stolen to both their Supervisor and the Executive Director for Human Resources in writing. A written request for changes must be submitted to the Executive Director for Human Resources for approval. Furthermore, the Office of Human Resources will submit all approved changes to the Business Office for processing, in writing. The Business Office has the central coordinating responsibility for all cellular phone transactions, procurement of services to negotiate and authorize a cellular phone supplier.

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IV. CANCELLATION/TRANSFERS

An employee **cannot** transfer their cell phone to another employee. If the supervisor has determined that the cellular phone is no longer a business necessity, or due to termination of employment or change in job status, the employee and supervisor must complete the “Cell Phone Authorization Form” to cancel the agreement. The form and the cell phone must be returned to the Office of Human Resources. In addition, failure to reimburse overages will result in cancellation of the user’s cellular phone agreement.

V. USE OF CELLULAR PHONES

Business use is any use in the course of performing specific job-related duties on behalf and for the benefit of the CSCISD. When using your district-owned cellular phone, follow these procedures:

- Employees shall limit use of cell phones for necessary, business-related purposes only.
- Employees shall be responsible for the usage, security, maintenance, and custody of the cellular phone assigned to them.
- CSCISD will not reimburse for work-related calls on personal cell phones.

VI. PAYMENT FOR SERVICE

Employees provided with district cell phones for business use shall monthly complete the “Reconciliation of Cell Phone Charges” on a monthly basis and submit them to the Business Office. This process is used to determine the total personal minutes used and multiply the total personal minutes by the rate established by the business office. The rate is adjusted annually in January of each year. This is the amount the employee must reimburse the district for personal use. The employee must complete this process on a monthly basis. Personal use does not include a daily call home while traveling out of town on District Business or a call home while working irregular hours. Personal text messages must be reimbursed to the District by the per message rate established by provider.

Departments may, through the Purchase Order process, purchase cell phone accessories (batteries, chargers, covers, holsters, head/earphone supplies, etc.) directly from the vendor and will be charged to the department ordering the equipment.

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EXHIBIT B – Travel Procedures

The Superintendent or designee shall develop, implement, monitor and evaluate employee and student travel associated with the traveling on official school business to ensure the purpose of travel is appropriate, properly documented and approved, establish procedures for processing request for travel reimbursements, and to ensure that CSCISD is correctly reimbursed for any overpayment that may occur when travel advances are reconciled. Failure to follow travel guidelines as set forth in the Employee Handbook or Fiscal Manual may result in the disallowance of the reimbursement of travel costs. Exceptions must be approved by the Superintendent of Schools or Executive Director for Financial Services.

The Carrizo Springs CISD shall advance/reimburse an authorized employee or non-employee for the cost of transportation, meals, lodging and other expenses associated while traveling on official school business. However, the district will apply Sec 44.044 of the Texas Education Code which reads LIMITS ON EXPENDITURES FOR TRAVEL SERVICES. A school district or public junior college may not reimburse an officer or employee for expenditures for travel services in excess of the applicable amount determined using the state travel allowance guide adopted by the Comptroller under Section 660.021, Government Code.

Employee and Student Travel

TRAVEL REQUEST: All employee and student requests for travel, except in emergency situations, outside of the school district, should be submitted to the employee's immediate supervisor for approval of at least two weeks prior to the date of travel to be considered as authorized travel. For hourly employees on approved travel, only the driver will be compensated for the time spent traveling to and from the destination. A copy of the program, brochure, or letter of invitation must be attached to requests to attend workshops and conferences. A copy of the AESOP leave request must be attached to the travel request. The Superintendent of Schools or designee must approve all travel in advance for Principals and Executive Directors. All other travel requests will need to be approved by the appropriate Executive Director for that Division, according to the District's Organizational Chart.

1. **TRAVEL ADVANCE:** The travel advance request acts as permission to travel and a request for advancement of estimated travel expenses. A Staff and Student Travel Voucher Form shall be completed for all employee and non-employee travel.

Operating Procedures for Travel Advances

1. **Traveler** – complete a Travel Voucher form and attach any backup information that identifies the purpose of the trip such as the agenda, registration, map-quest, list of students, if any; and a printout from AESOP showing the request has been keyed in; and signs to certify travel advance request.
2. **Secretary** – review travel advance request and backup documents; and keys into TxEIS using the Travel Voucher Number assigned for check request
3. **Immediate Supervisor** - review and approve travel and funding availability; and forward to Program Director (such as Bilingual, Special Education, Federal Programs) for funding approval, if needed; if local funds, then forwards to Executive Director;
4. **Program Director** – reviews and approves funding and compliance for travel;
5. **Executive Director** – approves all travel as per Organizational Chart;
6. **Accounting** – Business Office staff reviews backup and budget;
7. **Executive Director for Financial Services** – approves final travel;
8. **Accounting** – Business Office staff prints check and distributes to campus or department.

2. **TRAVEL DOCUMENTATION:** Travel costs must be properly documented to be reimbursable. The employee must document actual travel costs with a travel voucher or other comparable documentation within 30 business days from the return date of the trip. Documentation must include the following at a minimum:

- Name of the individual claiming travel reimbursement.

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- Destination and purpose of the trip, including how it was necessary to accomplish the objectives of the grant project or district/campus goal (i.e., educational purpose).
- Departure and arrival dates and times of travel.
- Actual mileage (not to exceed reimbursement at the maximum allowable rate).
- Actual amount expended on lodging per day, with an itemized receipt attached (may not exceed the maximum allowable).
- Actual amount expended on meals per day (may not exceed the maximum allowable; tips and gratuities are not reimbursable).
- Actual amount expended on a public transportation, such as taxis and shuttles, with receipt attached.
- Actual amount expended on a rental car, with receipt attached and justification for why a rental car was necessary and how it was more cost effective than alternate transportation; receipts for any gasoline purchased for the rental car must be attached (mileage is not reimbursed for a rental car – only the cost for gasoline is reimbursed).
- Actual amount expended on incidentals, such as hotel taxes, copying of materials, and other costs associated with the travel, with receipts attached.
- All receipts shall be in detail – a credit card charge slip without the detail receipt will not be accepted for reimbursement or settlement.
- Total amount requested for reimbursement to the traveler.
- Proper documentation such as agenda, certificate of attendance/completion, copy of descriptive portion of training material (cover page and table of contents only), and copy of sign-in sheet (in district training) or badge (out of district trainings).

3. **TRAVEL RECONCILIATION:** The travel reconciliation acts as the certification that the employee or non-employee traveled and reconciled actual travel expenses incurred. All travel advances/reimbursements are encumbered through an electronic purchase system. It is imperative that a travel advance be reconciled to actual expenditures within ten (10) business days and no later than thirty (30) calendar days from the return date of the trip. Special attention should be focused at the bottom of the form where the reconciliation totals are to be entered; an amount may be due to either the district or the employee; or net to zero. In all cases, the employee shall sign their name to the document attesting that the expenses are true and correct. **Failure to reconcile the travel advance to actual expenditures within the 30 calendar days from the return date of the trip will result in the payroll deduction of the entire travel advance amount from the next payroll check; and additional travel advance funds will not be allowed.** The employee authorizes the payroll department to deduct the entire travel amount from their next payroll check if the travel reconciliation is not submitted on time. The Internal Revenue Service (IRS) requires that a settlement of advanced business expenses be kept on file and it dictates that if a settlement is not received, that the amount of the advance be deducted from the wages of the employee and properly taxed.

Operating Procedures for Travel Reconciliation

1. **Traveler** – complete right hand side of the Travel Voucher form, reconcile the travel advance against actual expenditures, and attach copies of all receipts, certificate of attendance, and/or related documentation, etc.
 2. **Secretary** – reviews and verifies backup;
 3. **Immediate Supervisor** – approves and initial reconciliation;
 4. **Accounting** – verifies documentation and confirms receipts for reimbursement (if any amount is due to the District) or issues check to the traveler (Business Office will key into TxEIS).
4. **FOUR-PER-CAR-RULE:** When employees (districtwide) travel on the same date with the same itinerary, they must coordinate travel. When four or fewer employees travel on the same itinerary, only one may be reimbursed for mileage and parking; and when four or more employees travel on the same itinerary, only one out of every four may be reimbursed for mileage and parking; exceptions must be approved by the Superintendent of Schools or Executive Director for Financial Services. Employees should pick the most economical parking.

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5. **IN STATE TRAVEL:** The following maximum meal and lodging reimbursement rates apply to in-state travel. When traveling within 150-mile radius of the district, the district will not reimburse meals or lodging costs incurred for what could be one-day travel. Meals for staff are allowable if overnight stay is required. If partial travel days are used for overnight trips, the employee will be allowed what is appropriate based on departure and arrival times as indicated below. The meal reimbursement will be limited to the **actual amount spent** up to the maximum meal allowance for staff meals based on departure and arrival times as indicated below. If the registration or meeting agenda includes meals, then meals will not be reimbursed to the employee, excluding continental breakfast. Tips and gratuities are not reimbursable. Meal reimbursements are reimbursable for actual costs up to the amounts shown below:
- | | | |
|--------------|---------|---|
| a. Breakfast | \$ 8.00 | Leave prior to 6:00 am |
| b. Lunch | \$12.00 | Leave prior to 11:00 am; Return after 1:00 pm |
| c. Dinner | \$16.00 | Leave prior to 5:00 pm; Return after 6:00 pm |
6. **IN-STATE DAY TRIP MEALS:** An employee whose duties require the employee to travel outside the employee's designated headquarters without an overnight stay away from the employee's headquarters **will not** be reimbursed for meals. "Headquarters" is defined as the area within the geographical boundaries of the school district.
7. **OUT-OF-STATE TRAVEL MEALS:** An employee who travels within or outside the continental United States shall be reimbursed for the actual costs of lodging and meals. **Receipts are required for all meal reimbursement requests.** The meal reimbursement will be limited to the **actual amount spent**; however, the reimbursement may not exceed the maximum meals and lodging rates based on the Federal Rate Schedule issued by the Texas Comptroller of Public Accounts. If the out-of-state city to which you are traveling is not listed, find the city on the list that is nearest geographically to your travel destination and apply the lodging and meal rates given for that city. When determining the nearest listed city, it is permissible to cross state lines.
8. **STUDENT MEALS:** Meals for the students participating in Extra-Curricular activities will be allowed when traveling more than 40 miles out of the district, or when participation requires the student to be on location more than 4 hours. Meal allowance will be up to \$10.00 for student, per meal. Coaches, bus drivers and sponsors supervising students on any UIL event will be allowed up to \$10.00 per meal.
9. **MEALS FOR MEETINGS:** With prior approval from the Superintendent or Executive Director, meals for special award ceremonies or dinners for students, parents, staff and community at large may be provided with a limit of \$8.00 per meal and a limit to actual meals served (example: catering and/or restaurant meals). Backup documentation will include an agenda and names of individuals served (listing for students, parents, staff and community). Approval form will identify funding (budget or campus activity fund).
10. **NON-EMPLOYEE TRAVEL:** Reimbursement for authorized travel for students who participate in school-sponsored trips and will travel with the parent or legal guardian (non-employee) shall be reimbursed for mileage at the state approved private transportation rate. Proper documentation must be submitted with travel voucher and reconciliation of any advances according to administrative procedures.
11. **LODGING:** Lodging for employees and students is allowable if overnight stay is required. The district will pay the Maximum Per Diem Rates per person and may not exceed the rates *issued by the Texas Comptroller of Public Accounts (www.gsa.gov)*. These rates may vary depending on the city/county and are subject to change on a yearly basis. The **STANDARD Per Diem rate per person** (in-state) of \$85 and (out of state) of \$91 for hotel lodging will apply only for **cities/ counties not listed**. If The county/ city to which you are travelling is listed, then the Maximum Per diem rate per person for the month you are travelling can be used.

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For UIL STATE competition and for employees travelling in groups of more than 2 or odd number (with different gender), the Federal Rate Schedule issued by the Texas Comptroller of Public Accounts can be used.

- 12. HOTEL TAXES:** School districts are usually exempt from Texas state sales tax on lodging but are not exempt from any city taxes or other taxes imposed for lodging. Employees may be reimbursed for applicable taxes.
- 13. TRAVEL REIMBURSEMENT:** Travel requests for reimbursements must be processed within the period of 30 days upon return, provided all documentation required is submitted and approved by the supervisor. Requests received after the end of the District's Fiscal Year may result in non-approval if not submitted in a timely manner.
- 14. IN DISTRICT MILEAGE:** Employees not receiving a monthly in district travel allowance will qualify to receive the employee in district travel reimbursement at the district approved rate. The automobile mileage reimbursement (in-state and out-of-state) for personal automobiles will be the optional standard mileage rate for business miles, which is set on January 1st and July 1st of each year by the Internal Revenue Service.

The Texas Mileage Guide will no longer be used to calculate mileage. Travelers will be required to calculate mileage by one of the following two methods:

- Odometer reading (point-to-point method)
- Electronic mapping source (such as that on www.Mapquest.com) The traveler must print out the driving directions provided by the site and attach them to the travel voucher.

Travelers are required to select the shortest and most economical route but may justify the selection of another route if it was chosen for safety reasons and specific justification of the selection is given. The request for in-district travel reimbursements must be made on a monthly basis, **within 10 days following the end of the month**. Proper supporting documentation is necessary and should be itemized on the travel voucher. Minimum information to be provided should include:

- a. Date of travel
- b. Time of departure and arrival
- c. Purpose of travel
- d. Number of miles traveled
- e. Destination

- 15. OUT OF DISTRICT MILEAGE:** Employees shall use a district vehicle as the preferred method of transportation. Employees shall submit a "District Vehicle Request Form" at least one week in advance to the date of trip to the Office of Maintenance & Transportation to determine availability. The District Vehicle Request Form will be sent to the Office of Human Resources for approval. A copy of the approved district vehicle request form should be attached to the travel request.
- 16. TRAVEL CANCELLATION:** An employee or non-employee is responsible for cancelling any travel arrangements, when the employee is not expecting to travel as planned; so that the district does not incur unnecessary fees. **Should any employee fail to cancel travel arrangements (i.e. hotel, air fare, car rental, registration, fees) in a timely manner; the entire amount of the travel advance will be withheld from the employee's next payroll check and additional advance funds will not be allowed.**

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Acknowledgement of receipt and understanding (Complete and return to the Business Office)

The Fiscal Manual is available on the District Website at www.cscisd.net under the Department of the Business Office.

CERTIFICATION:

I certify that I have received, read and understood the Carrizo Springs CISD Fiscal Manual. I understand that it is available on-line on the district's website, or I may request a printed copy from the Business Office.

PRINTED NAME: _____

CAMPUS/DEPARTMENT: _____

SIGNATURE: _____

DATE: _____