

Lytle ISD Financial Policies and Procedures Revised 1-13-2020

Section Name	Details
Introduction	<p>This Fiscal Manual has been prepared to provide general information, guidelines, and procedures for budgeting and expending district funds and understand business functions. It is comprised of State and Federal laws and local policies and procedures that are used for processing all financial and budget-related items. Additional information may be available within the Lytle ISD Board Policies, Administrative Procedures, or other web resources.</p> <p>Although it is not all-inclusive and cannot address all situations, it does provide general information to assist with standard financial operations. All District personnel with financial duties are responsible for the contents.</p> <p>All trustee, 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.</p> <p>The District prohibits fraud and financial impropriety, as defined below, in the actions of its Trustees, employees, vendors, contractors, consultants, volunteers and other seeking or maintaining a business relationship with the District. Refer to Board Policy CAA (Local) for fraud prevention, reporting, investigations, and consequences.</p> <p>Fraud and financial impropriety shall include but not be limited to:</p> <ul style="list-style-type: none"> . Forgery or unauthorized alteration of any document or account belonging to the District; . Forgery or unauthorized alteration of a check, bank draft, or any other financial document; . Misappropriation of funds, securities, supplies, or other District assets, including employee time.; . Impropriety in the handling of money or reporting of District financial transactions; . Profiteering as a result of insider knowledge of District information or activities; . Unauthorized disclosure of confidential or proprietary information to outside parties; . Unauthorized disclosure of investment activities engaged in or contemplated by the District; . Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the District; . 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; and . Any other dishonest act regarding the finances of the District. <p>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.</p> <p>If assistance is needed in any area of our business operations, please contact any of the staff members listed in the section below.</p>

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Accounting Code Structure	The Chart of Accounts provides details regarding Lytle ISD's use of the code structure, specifically which fund, function, object, organization, and program intent codes utilized. This Chart of Accounts is available in District Forms.
Acknowledgement Form	<p>I agree to read the handbook and abide by the standards, policies, and procedures defined or referenced in this document.</p> <p>The information in this handbook is subject to change. I understand that changes in district policies may supersede, modify, or render obsolete the information summarized in this booklet. As the district provides updated policy information, I accept responsibility for reading and abiding by the changes. This manual will be available on the district's website/intranet site with the most current policies. I agree that I am responsible for checking the website for any updates or changes.</p> <p>Print, sign and date the Acknowledgement Form available in District Forms and return it to the Finance Department.</p>
Activity Accounts (Student Organizations)	Lytle 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 Procedures Manual.
Activity Funds	Lytle campus activity funds are funds generated by 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 Procedures Manual.
After Termination or Resignation	<p>Any Lytle ISD staff member who resigns or is terminated during any school year will be ineligible to attend any conference, workshop, or convention paid for out of any District funds under the control of the Board.</p> <p>Any staff member who resigns prior to the beginning of the school year who attends a conference, workshop, or convention for a new school year will be liable for the costs of the conference, workshop, or convention and will not be reimbursed.</p>
Budget Amendments	<p>Budget Managers 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.</p> <p>Budget Managers are allowed to transfer monies to other departments/campuses. These types of transfers must be submitted to the Budget Office on a budget amendment form, along with the justification and signature. The Finance Office will enter these transfers.</p> <p>Budget managers are to reasonably project needs for rest of the school year when transferring money, so as to minimize the number of requests.</p>
Business Office Staff	<p>Michelle Carroll Smith, Superintendent Harry Piles, Assistant Superintendent Laura Uribe-Center, HR/Federal Programs Director Kathy Duran, Finance Manager Laura Martinez, Accounts Payable</p>

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	<p>Barbara De La Fuente, Payroll Clerk Ana Jimenez, Federal Programs Clerk Sissy Joyce, Finance/HR Clerk Sonia Clontz, Superintendent's Secretary, Dora Swann, Receptionist</p>
<p>Cash/Check Handling - Petty Cash</p>	<p>All cash and checks shall be deposited to the campus secretary/bookkeeper on a daily basis. No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home. No funds are to be put in personal bank accounts with the intent to reimburse. No cash purchases should be made - every dollar collected should be receipted and deposited to the campus secretary/bookkeeper. Any time cash transfers from one employee to another money must be recounted and verified with a signature. There will be a two-week window in which to collect monies for approved events. The campus secretary/bookkeeper shall receipt and deposit all monies the first business day following the close of the event. Scheduled times for depositing money are Athletics at 9:00 a.m., Jr. High at 10:00 a.m., High School at 10:30 a.m., all other campuses/departments at 11:00 a.m. No monies/checks should be sent through interoffice mail. 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.</p> <p>Petty Cash Accounts are established on an as-needed basis only. The funds issued for petty cash are to be used to purchase items that are needed quickly and do not total over \$30.00. Petty Cash funds should be utilized only in an emergency and not used in place of a purchase order. Open Purchase Orders can be used for routine small expenses.</p> <p>A. Setting up Petty Cash Accounts</p> <ol style="list-style-type: none"> 1. All new Petty Cash Accounts must be approved through the Finance Office. 2. If approved, a Petty Cash Custodian will be assigned to the account. This person will be responsible for maintaining the fund. <p>B. Controls</p> <ol style="list-style-type: none"> 1. Petty Cash funds should be kept in a LOCKED box or drawer when they are not in use. 2. The fund should be counted, reconciled and replenished as needed. 3. The check to replenish the petty cash account is made payable to Petty Cash. <p>C. Operating Procedures</p> <ol style="list-style-type: none"> 1. Petty cash expenditures must be authorized by the Petty Cash Custodian BEFORE an expenditure can be made. No advances are made; expenditures will be reimbursed. 2. Sales tax cannot be reimbursed. 3. Each expenditure from petty cash cannot exceed \$30. 4. A petty cash voucher must be completed and signed for each expenditure. 5. Personal checks CANNOT be cashed from petty cash funds. <p>D. Replenishment Procedures</p>

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	<p>1. The Petty Cash Fund should be reconciled periodically.</p> <p>2. The purchase order, along with the petty cash vouchers, original receipts, and the reconciliation report should be turned in to the Accounts Payable Department.</p> <p>3. The fund will NOT be reimbursed for sales tax, or expenses that have not been properly documented with receipts, vouchers or signatures.</p> <p>4. It is the responsibility of the Petty Cash Custodian to follow the appropriate procedures and make sure the fund is always in balance.</p> <p>E. Closing out Petty Cash</p> <p>1. The Finance Department should be notified immediately if there is a change in the Petty Cash Custodian.</p> <p>2. In the event that Petty Cash is no longer needed, contact the Finance Department to close out the fund. The fund will need to be reconciled and closed out to the proper account.</p>
Check Processing (District)	<p>District checks will be printed on Wednesday of each week. The Business Office shall determine the date that vendors will be paid, employees should not make prior commitments to vendors about check disbursements.</p> <p>All payments must be pre-authorized by an approved purchase order.</p> <p>No checks will be issued without an approved purchase order on file prior to travel/purchase.</p> <p>State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Finance Office on a timely basis for payment.</p>
Conflict of Interest	<p>Lytle ISD 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.</p> <p>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).</p> <p>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.</p>
Consultants or Contracted Services	<p>Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc. Only the Superintendent or designee is authorized to sign contracts on behalf of the district. Contracts that exceed \$25,000 shall be approved by the Superintendent and the School Board.</p> <p>Follow these procedures when submitting a Consultant Service Contract:</p> <p>Submit the Consultant Service Contract to the Superintendent or designee for review.</p> <p>Obtain contact information from the consultant and forward to the Finance Department to obtain the following documents from the consultant:</p> <ul style="list-style-type: none"> . A completed W-9 Form . If the consultant will work directly with students, a Criminal Check Authorization and Fingerprinting Form

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	<p style="text-align: center;">. A Conflict of Interest Questionnaire</p> <p>Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers compensation, and auto liability, shall be submitted to the finance department with the purchase order.</p>
Contracts and Service Agreements	All contracts for rentals, service agreements, etc. must be signed by the Superintendent or designee. Only the Superintendent or their designee is authorized to sign a contract or agreement on behalf of the district. The contract will be evaluated by the district before a new contract will be established. A Lytle ISD employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement.
Credit Cards	The district utilizes several credit cards for purchasing of food, supplies, and travel. All credit purchases must be pre-approved on a purchase order. A green copy of the purchase order must be presented to central office in order to check out a credit card. The signed original receipt and credit card shall be submitted to the business office within 3 days of purchase to ensure prompt payment to the vendor. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.
Donations and Gifts	Donations or gifts of money, equipment, or materials to individual schools or to the district by individuals or organizations shall become the property of the district. The Donation Receipt Form shall be completed by the sponsor and submitted to the principal and the Superintendent for approval. All donations of technology equipment must be approved by the Technology Coordinator as well as the principal and superintendent.
Fiscal Year	The fiscal year begins on July 1st and ends on June 30th. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds. The district does not allow fall-billing. All invoices for goods received before June 30th, must be submitted to the Business Office by July 5th for processing and payment.
Fixed Assets & Inventory Guidelines	
Fixed Assets & Inventory Guidelines	<p>Lytle ISD will repair, as necessary, items that were purchased with District funds which are fixed assets or which cost \$500 or more. Please keep the following guidelines in mind when considering an item for repair or replacement.</p> <p>Repair</p> <ol style="list-style-type: none"> 1) All items submitted for repair will be reviewed on an individual basis. The District typically provides funds for the repair of instructional items or items critical to the operation of a campus which cost \$500 or more; however, budget constraints will be considered. 2) If the item requiring repair is a fixed asset, it must be properly tagged and on the District's fixed asset inventory before any repairs can be made. <ol style="list-style-type: none"> a) Items purchased directly from an activity fund will not be repaired by the District as they will not be tagged. b) Any donated items requiring repair must meet the District guidelines for donations. c) Fixed assets requiring repair will be evaluated to determine if it is more feasible to replace the item than to continue to repair

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	<p>it.</p> <p>3) Repair and/or replacement of items costing \$500 or more or fixed assets will be limited to problems that have occurred during the normal operation of the equipment. Equipment that has been damaged or vandalized is the responsibility of the individual campus.</p> <p>Replacement</p> <p>1) Items that are considered to be fixed assets and items costing \$500 or more purchased with District funds will be considered for replacement using District funds. Individual campuses and departments will be responsible for replacing items which do not fall within these guidelines.</p> <p>2) If an item is to be replaced, only the original amount OR the replacement cost for a similar item, whichever is less, will be provided by the District. Should the campus or department wish to “upgrade” the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the “upgrade.”</p>
Fixed Assets & Inventory Guidelines	<p>1) A police report must be filed with the Lytle Police Department on any stolen item costing \$500 or more or a fixed asset item before the District will replace it. Stolen fixed asset items that cost less than \$500 will be the responsibility of the campus or department.</p> <p>2) A Lost or Stolen Equipment Form must be completed and sent to the Business Office.</p> <p>3) Should the campus wish to “upgrade” or replace the item, the campus or department will be responsible for providing the additional funds to purchase the “upgrade” or replace the item.</p>
Fixed Assets & Inventory Guidelines	<p>Donations of items to the District come in two forms: new items and used items. Items donated to the school or purchased from Activity Funds will be added to the District’s fixed asset records and must be accounted for by the Superintendent or designee and properly tagged as Lytle ISD property. All fixed assets are considered District property.</p> <p>A person in the department normally responsible for purchases of this type of fixed asset (i.e., Technology, Maintenance, Custodial, etc.) may be contacted to see if the item meets the following criteria:</p> <ul style="list-style-type: none"> a) Safe and acceptable for use by students and employees b) Meets the requirements of the instructional program (if applicable) c) True, justifiable need for the item d) Item is in good working order and is compatible with related equipment e) Within the guidelines of the district technology plan (if applicable) f) Meets the District criteria for a fixed asset as defined in this manual g) Cost \$5,000 or more <p>If the item is new at the time of donation and meets all of the criteria listed above, then:</p> <ul style="list-style-type: none"> a) A Donation Form must be completed and signed by the required personnel along with an invoice or receipt detailing the cost of the items. This form, along with the invoice, should be sent to the Finance Office so it can be added to the District’s fixed assets. b) The District will accept responsibility for maintaining and repairing the item.

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	<p>c) Installation of permanent equipment, such as playground equipment, shelving, etc., should be coordinated with the Maintenance Department.</p> <p>If the item is used at the time of donation and meets all of the criteria listed above, then:</p> <p>a) These items will not be added to the District's fixed asset records.</p> <p>b) The District will not replace the items.</p> <p>c) The campus or department may still accept the donated items.</p>
Fixed Assets & Inventory Guidelines	<p>Lytle ISD fixed assets are defined as equipment with a unit value over \$5000. These assets are tracked and recorded on the district's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Accounting Assistant for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 66XX. If several parts are purchased to assemble into one item or unit, the total cost determines if the item is a fixed asset (i.e., two standards, weighted bases and a net make up ONE volleyball unit and if the total cost is \$5,000, the unit is a fixed asset. If the net is replaced the following year, it would be a supply item).</p>
Fixed Assets & Inventory Guidelines	<p>Inventory items are defined as equipment with a unit value over \$500. Other items with a unit value under \$500 are also tracked and tagged such as: TVs, VCRs, digital cameras, camcorders PDA's, and other items that may have a personal use. These assets are tracked and recorded on the district's inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the IT Director for removal from the district's inventory tracking system. Inventory items are tracked for insurance purposes.</p>
Fixed Assets & Inventory Guidelines	<p>When equipment purchased with federal program funds can no longer be used for the originally authorized purpose or for other activities currently or previously supported by the federal government, disposition of the equipment will be as follows:</p> <ul style="list-style-type: none"> * Unit-cost less than \$5,000-Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of without special authorization from the TEA. * Unit-cost \$5,000 or more-Items of equipment with a current per-unit fair market value of \$5,000 or more may be retained or sold. If the LEA elects to retain the equipment, it shall purchase the equipment for use in nonfederal programmatic activities and make an operating transfer to the appropriate federal program fund and sub-object code(s) for revenues, expenditures, other revenues and/or other uses, as appropriate, in the amount of the fair market value of the equipment. Market value may be determined by an independent appraiser, e.g., a vendor for the equipment. If the LEA elects to sell the equipment, the equipment may be sold according to the district policies for disposing of surplus property and 34 CFR 80.32. In either case, the proceeds from the purchase/sale may be credited to the appropriate federal program fund and sub-object codes for revenues, expenditures, other revenues and/or other uses, as appropriate, and be used to expand the program(s) at the LEA. If the LEA does not wish to use the proceeds in that program, the proceeds will be refunded to TEA. <p>Equipment considered as surplus and/or unfit for further economical usage (including scrap material) may be transferred to Warehouse for temporary storage or for ultimate disposition. Before such transfer can occur, arrangements must be made with the Warehouse personnel regarding the availability of space and trucking facilities.</p> <p>When items purchased wholly, or in part, with federal funds are no longer serviceable or required by the district, the project</p>

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	<p>director must adhere to any special guidelines of the program for disposition. Equipment may be sold or traded only under one of the following conditions:</p> <ol style="list-style-type: none"> 1. By competitive bidding through the Purchasing Department. 2. By negotiated bid for items valued under \$1,000 as approved by the Purchasing Department. 3. By a public auction or a predetermined price set by the Inventory Committee. <p>Every effort should be made to determine if a need for the equipment exists anywhere in the District before a sale or trade-in is allowed. Equipment cannot be sold by the school, used for the personal use of any employee, or disposed of in any other manner than described herein.</p>
Fixed Assets & Inventory Guidelines	Transfer of Equipment Form must be completed and signed with proper signatures by the originating campus for any fixed asset being moved. The form is then sent to the receiving campus for the proper signature. The original form with both signatures should then be sent to the Finance Office for proper recording of the changes.
Hotel Occupancy Tax Exemption Form	This form shall be used for school-related travel to conferences, workshops, etc. Copies may be obtained from the business office. 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. The hotel occupancy tax exemption is valid only when traveling on official school business.
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 at the campus or department, they should be signed (if the goods/services were received), attached to the applicable purchase order and forwarded to the Lytle business office. Texas 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 interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.
Long Distance Calls	Personal long distance calls are strongly discouraged. All long distance phone calls will appear on the employees call log from the long distance phone carrier. Any personal calls should be reported to the accounts payable clerk to determine the amount of expense associated with that call. Any unpaid calls will result in disciplinary action.
Monthly Expenses Allowances	Lytle ISD monthly expense allowances are reportable as income and will appear on the employee's W-2 form each year. Taxes will be withheld each payroll period in which allowances are distributed.
Open Records	<p>All information collected, assembled or maintained by governmental bodies pursuant to law or ordinance or in connection with the transaction of official business is public information and available to the public during normal business hours of any governmental body with certain exceptions.</p> <p>Three exceptions clearly concern the purchasing operation found in: Texas Education Code Title 110A, 6252-17a, Section 3</p> <ol style="list-style-type: none"> 1. Information, which if released, would give advantage to competitors or bidders; 2. Information pertaining to the location of real or personal property for public purposes prior to public announcement of the project, and information pertaining to appraisals or purchase price of real or personal property for public purposes prior to the

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	<p>formal award of contracts therefore; and</p> <p>3. Trade secrets and commercial or financial information obtained from a person and privileged or confidential by statute or judicial decision.</p> <p>All Open Records requests are forwarded to the Lytle ISD Superintendent for action.</p>
Purchase Procedures	
Purchase Procedures	<p>Items requiring purchase orders include, but are not necessarily limited to, the following:</p> <ol style="list-style-type: none"> 1. Capital Outlay (Equipment, furniture, etc.) 2. Travel Expenses for Outside Consultants 3. Travel Out-of-Region by Employees (Exception: Emergency Only) 4. Instructional Materials 5. Office Supplies not stocked/available through the district warehouse. 6. Purchased and Contracted Services (Exception: Emergency Equipment Repair) <p>Lytle ISD Board Policy CH (Local) under Purchase Commitments states “Prior to the purchase of goods or services, a properly prepared and submitted purchase order (PO) shall be required.” No confirmation (after the fact) purchase orders will be allowed. A PO, after the final approval process, is a binding commitment for a district to remit payment to the vendor after the district receives the items. A PO is also an important accounting document. It should contain information on the expenditure to be made and the account code to be charged. Once, issued, the PO encumbers funds, which serve as an expenditure control mechanism.</p> <p>Finally, the PO is utilized in the accounts payable process as it documents that an order has been placed and is acceptable by the user, and the user can make payment to the vendor upon verified and documented receipt of the goods/services. Phoning in to vendor a requisition number in lieu of a PO number prior to final approval, or faxing a “print screen” of the entered requisition or any other unauthorized document(s) is a violation of these administrative regulations.</p> <p>Section 44.052 of the Texas Education Code makes it illegal to approve an expenditure of district funds in excess of the amount appropriated for the item(s) in the adopted budget. Consequently, close supervision and monitoring of the availability of budget dollars and of the approval process for requisitions in an important element of a district’s purchasing process.</p> <p>Prior to spending money in the following funds Title 1, Part A (211), Title II, Part A (255), Title III (263), Carl Perkins (244), Title VI, (270), State Compensatory (199 ending in 324 or 330) requires a Pre-Acquisition Form.</p> <ol style="list-style-type: none"> 1. Before submitting a purchase order, the employee will complete a pre-acquisition form using vendors from the approved vendor list, and include all information that the Principal or FP Director requires. With the assistance of the principal the employee will be required to include the CIP/DIP description, goal, objective & strategy, page, funds requested and complete budget code. Form must be completed and signed by employee and principal before submitting to FP Director.

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2. Principal will scan and email or mail the Pre-Acquisition Form to the FP Director for approval. Once approved, a reference number will be added to the bottom of the form. The reference number will have to be included when the purchase order is being created in TxEIS. The FP Director will scan and email the approved form.
3. Campus or program office staff will receive the pre-acquisition form, and enter the purchase requisition into TxEIS (no signature stamps are allowed).
4. The Principal, FP Director, Purchasing Manager, Curriculum Director, IT Director and superintendent will consider and/or approve the requisition in TxEIS. Approval is done through the TxEIS system.
5. Campus staff will proceed with ordering.
6. The campus or program will print out a copy of the purchase order and attach the Pre-Acquisition form to the purchase order.
7. The principal, director, or supervisor authorized will sign the purchase order (no signature stamps are allowed).
8. The purchase order/pre-acquisition form stapled package will be forwarded to the special programs clerk for signature/approval (no signature stamps are allowed).
9. The FP Clerk will verify that every purchase order has a pre-acquisition form attached. Any purchase order that does not have a pre-acquisition form will be suspended until the form is attached.

The requisition should always include the following;

- . A description of the items to be purchased. (The description should be complete enough for anyone to understand the item(s) being purchased)
- . The quantity needed/requested
- . The proposal number included (if applicable)
- . An approved vendor (Use the District's approved vendor list, making sure a bid vendor is used if applicable.)
- . The appropriate code of the account to be charged
- . Pricing / per unit, extended and in total
- . Any applicable payment terms
- . Discounts, if applicable
- . Shipping arrangements if applicable
- . Any other pertinent factors such as color selections, etc.
- . Once all of the above are in place, the pre-requisition is approved and entered into the system to generate the PO and route for final approval. It is then printed and the orders can be placed.

Requisition forms are to be filled out completely in order to initiate a purchase. Special attention should be noted with account coding; if there are not sufficient funds in the account the expenditure is to be coded to, request either a budget amendment or budget transfer. Expenditures that are not correctly coded will be returned to the department causing delays in the expenditure process. According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be

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	<p>held personally liable for the debt incurred. No changes, substitutions, or increases in funds may be made without approval from the finance department.</p> <p>Section 44.052 Texas Education Code states that a superintendent that approves any expenditure of school funds in excess of the amount appropriated for that item(s) in the adopted budget commits a Class C misdemeanor offense. Consequently, close supervision and monitoring of the availability of budget dollars and of the approval process for requisition competitive procurement important elements of a district's purchasing process.</p>
Purchase Procedures	Lytle ISD requires, per OMB-87, all subscriptions costs for business, professional and technical periodicals are purchased in the name of the organization, rather than the individual(s).
Purchase Procedures	All open purchase orders are generated as blanket requisitions and closed prior to year-end. All receipts must be received 30 days prior to the budget end date to process payment. A limit of \$1,500 is set for all open purchase orders. Sales tax exemption forms should be provided to the vendor, as it is not reimbursed.
Purchase Procedures	In the event it is necessary to cancel a purchase order, notification must be provided by writing void on the pink copy of the purchase order, sign, date and return it to the Accounts Payable department for liquidation.
Purchase Procedures	Registration fees are only processed and paid by purchase order. When completing the requisition/P.O. for registration, state the date of the event and the number/names of attendees. Registration is paid in advance of the conference, and is sent directly to the conference vendor.
Purchase Procedures	A Lytle ISD purchase order is an instrument used to encumber funds (setting aside funds in advance for the payment of goods and services when received or rendered). Texas Education Agency Bulletin 679, ACT 302 requires that an encumbering accounting system be in place.
Purchasing Deadlines	In an effort to maximize the use of budgeted funds during the current fiscal year and meet the needs of the intended beneficiaries, the purchasing deadline for supplies and equipment shall be May 15. Summer needs for staff development and summer school should be anticipated and ordered prior to the May 15 deadline. Purchasing documents for services and travel should be submitted by June 1st. At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.
Purchasing Laws	<p>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.</p> <p>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 months, from proposal specification development to School Board approval.</p>

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	Sole source vendors must present a sole source letter before purchases can be made from them.
Receiving of Goods	<p>General Guidelines:</p> <ul style="list-style-type: none"> . Vendors are required to deliver goods to the campus or department address that is indicated on the purchase order. . No changes may be made to orders without approval from the Finance Office. . All orders must be inspected within five (5) days. Claims for damages or incorrect orders need to be submitted promptly to the vendor. <p>Returning orders</p> <ul style="list-style-type: none"> . If items were delivered by a vendor, contact that vendor directly for pickup instructions.
Rental of Facilities	The Operations Director shall coordinate the rental of district facilities. 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	In the event that a check written to any Lytle ISD campus, club, or organization is returned unpaid by the bank, Lytle ISD will collect cash for the returned unpaid check.
Sale of Personal Property - Surplus	The Superintendent or designee is authorized to declare District materials, equipment, and supplies to be unnecessary and shall dispose of unnecessary materials, equipment, and supplies for fair market value. If the unnecessary property has no value, the Superintendent or designee may dispose of such property according to administrative discretion. Items obtained as federal surplus shall be managed according to federal regulations.
Sales Tax Exemption Form	<p>The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.</p> <p>The business office will provide vendors with sales tax exemption forms. 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. Failure to use sales tax exemption form that results in taxes being charged will result in said taxes being the responsibility of the employee through a payroll deduction.</p>
Travel	
Travel	<p>.Travel claims will be processed in accordance with district policies and guidelines. However, supervisors have the discretion to limit travel reimbursements in order to meet budgetary restrictions. Meals will be compensated only for overnight stays or post district extra-curricular travel.</p> <p>State-approved mileage rate. (Note: Include documentation that shows estimated mileage, i.e., MapQuest, Google Maps etc.)</p> <ul style="list-style-type: none"> . Airfare: Coach . Baggage: Accounts Payable will reimburse the traveler for the first checked bag if a fee was assessed during airline travel. <p>Any additional bags will be at the traveler's expense and no reimbursement will be made</p> <p>. *Lodging - Actual expense not to exceed the specified rate for that city or best value for most practical accommodations.</p>

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	<p>Meals - the daily rate for meals is "not to exceed" \$36. The rates are breakfast \$8 (depart before 8:00 a.m.), lunch \$12, and dinner \$16 (depart after 3:00 p.m. or arrive after 8:00 p.m. on date of return).</p> <p>The employee will guarantee hotel rooms. This means that the employee is responsible for notifying the hotel in the event of travel plan changes. Most hotels require cancellation notice by 4:00 PM on the day of scheduled arrival or earlier. An employee who has not notified the hotel of a cancellation may not expense the no-show charge for reimbursement. Original hotel bills/folios must be submitted to the business office within 3 days upon return.</p> <p>Alcohol will not be reimbursed under any circumstances, and consumption is specifically prohibited during school hours as per board policy local. Movies and incidentals do not meet the IRS interpretation of travel expenditures and are not allowed at any time. Please review your bill and settle charges at the hotel's front desk with your own personal credit card for room service, movies, personal phone calls, etc. prior to check out.</p> <p>*Federal program regulations limit payment of travel expenses to no more than the amount set forth in the State General Appropriations Act. Employees and supervisors must keep this in mind when it is necessary to incur travel expenses related to federal programs. Any travel expenses paid beyond the State limitations cannot be charged to the federal program. Out-of-district travel reimbursement requests must be received within three days of the completion of the trip for reimbursement</p>
Travel	<p>Payments for expenses incurred by spouses are considered illegal gifts of public funds unless the spouse is representing the Lytle ISD in an official capacity. Under no circumstances will the District reimburse for expenses that were incurred for individuals not representing the District for business purposes. Payments for per diem are payable only to the employee/sponsor approved on the travel request form. Reimbursement for spouse expenditures must be received within 30 days.</p>
Travel	<p>The expansion of toll roads within Texas has created a more efficient mechanism for traveling from one location to another. The opening of these roadways also decreases the amount of traffic on existing roads, which also provides more efficient travel. In isolated, documented cases, the District may reimburse employees in personal vehicles for use of the toll roads if pre-approved through a district purchase order and when accompanied with receipts. When using a district or personal vehicle use of toll roads must be pre-approved through a district purchase order. Penalties and fines will not be reimbursed.</p>

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Travel	<p>For students participating in extracurricular activities traveling and/or missing a meal while attending an event, the school district shall provide a sack meal from the cafeteria according to the list of students as provided by the attending chaperone. For students participating in overnight or post district extracurricular activities, the school district shall provide an \$8 per meal allowance per student. Sponsors shall have a list of all students and have the students fill in the amount received and sign the form. Sponsors will be compensated according to the District employee travel policy. Any unused funds must be returned to the business office within 5 days of the event.</p> <p>For those students participating in an extracurricular activity requiring an overnight stay, the maximum standard hotel/meal allowance will be in effect. Students should be grouped according to gender and have no more than 4 students per room.</p>
Travel	<p>The immediate administrative supervisor shall authorize all travel related to their respective campus/department. Purchase order forms for travel related expenses must follow the same procedures as normal expenses and approved prior to travel.</p> <p>The Travel Expense Form should be used to document travel activity. Mileage will be reimbursed at the approved rate. Each trip must be separately documented. Mileage will not be reimbursed to San Antonio.</p> <p>If no school vehicle is available, employees may be reimbursed mileage at the current state rate, with the exception of the San Antonio area.</p>
Travel	<p>A. All airline travel will be booked by central office.</p> <p>B. All air travel will be by coach/economy class only. Travelers are expected to accept flights that utilize the lowest fare route. Common sense is to be the guide in determining which fare/route makes most sense to the District economically. A connecting flight and/or alternate airports may be required to obtain the lowest fare. Flight times, layover times, and meeting times will be considered in arranging the most economical travel schedule. Travelers are to remain flexible and use a sensible window of time for departures and arrivals. Advanced planning expected in order to maximize fare discount requirements.</p> <p>C. Many airlines offer substantially reduced fares when a Saturday evening stay-over is booked. Approval for early arrivals and extended stays at the expense of the District will be granted if the employee, in concert with the principal/director, can demonstrate that the additional cost for lodging and meals is more than offset by reduced airfares.</p> <p>D. When travelers make unapproved modifications to travel arrangements that result in additional charges, those additional charges will be the responsibility of the traveler.</p> <p>E. Special travel arrangements must be pre-approved by the Superintendent on a case by case basis.</p>

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Travel	<p>A. The use of a rental car must be justified and approved by the superintendent as an economic requirement and not as a matter of personal convenience. Autos may be rented when:</p> <ol style="list-style-type: none"> 1. Public or private transportation is not an alternative. 2. Travel is out of state, therefore District provided transportation cannot be used. 3. District provided transportation is not available. 4. Lack of accommodation near a facility requires the use of an automobile. <p>B. As a general rule, an intermediate or smaller model will be rented whenever possible. When three or more are traveling together, a full size car is permissible.</p> <p>C. The District is insured for rental vehicles. Travelers are advised to refuse insurance coverage offered by car rental companies since such coverage would be duplication and a non-reimbursable expense.</p> <p>D. Expenses in the operation of rental cars that are reimbursable include: gasoline; oil; toll charges and; reasonable parking charges.</p> <p>E. Expenses in the operation of rental cars that are NOT reimbursable include: refueling charges for not returning the rental car with a full tank of gas (unless sufficient reason for not refueling can be given); pre-paid fuel charges and; parking or traffic violation tickets the employee gets while on company business, and additional insurance coverage.</p> <p>F. Rental cars are for business use only and should not be used for personal use. District insurance does not cover a rental car used by an employee for personal use. The employee will be responsible for any additional insurance coverage and/or any damage to the vehicle.</p>
Travel	<p>Hotel expenditures for travel paid with grant funds are subject to the provisions and assurances of the individual NOGA's.</p> <p>No tips or other gratuity may be charge to any grant fund. This requirement is regardless of the mechanism used for the purchases--purchasing card or reimbursement. No tips will be reimbursed for purchases made with grant funds. Any purchases made will become the personal responsibility of the employee.</p> <p>No sales tax will reimbursed for purchases made for grant funds. Any purchases made will become the personal responsibility of the employee. The only exceptions will be sales taxes paid while traveling out-of-state and certain hotel taxes within the State of Texas since the District would not be exempt from these.</p> <p>Individuals involved in purchasing on behalf of the District, whether directly or through reimbursement, should make every effort to ensure that sales tax is not paid by taking a tax exempt form during purchases.</p>
Travel	<p>A. Signing of Contracts. District Policy CH (Local) requires that all contracts shall be signed by the Superintendent or designee.</p> <p>B. Gifts and Contributions. District Policy DBD (Local) Stipulates that employees may only accept gifts that are of nominal value given for the purpose of advertising, ceremonial occasions, or official events. As used in this policy, nominal value is defined as \$50 or less.</p>

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	<p>C. Reimbursement of Phone Calls and Faxes.</p> <ol style="list-style-type: none"> 1. Only business related phone calls will be reimbursed. 2. No personal phone calls will be reimbursed. <p>D. Combined Business and Personal Travel.</p> <ol style="list-style-type: none"> 1. If an employee combines business with personal travel, the portion of expense constituting the employee's own reimbursable business expense must be separated and reported as such. It may not exceed the amount of reimbursable expense which would have been incurred had the trip been made strictly for business purposes. 2. When a personal auto is used for personal reasons, mileage reimbursement may not exceed the economy class airfare, plus local mileage actually incurred. The cost of most meals, lodging, tolls, etc...en route would not be reimbursable, since they would have been avoided had transportation been by air instead of auto. <p>E. Coordination of Travel.</p> <p>Coordination of travel (traveling in the same automobile) must occur when two, three, or four employees travel on the same dates with the same itinerary to conduct the same official school business. When more than four are traveling to the same conference, a Lytle ISD van/bus should be used, unless one is not available. When two or more employees travel in a single private vehicle, only one will receive a transportation allowance.</p> <p>F. Mileage Calculations.</p> <p>All claims for mileage must be based on the business departure point and destination - "Texas Mileage Guide" will be used for detailing the actual mileage. Mileage can also be calculated using http://www.mapquest.com or http://www.randmcnally.com.</p>
Vendors	<p>Purchases from vendors that operate on a cash basis (do not accept purchase orders) shall be used in extenuating circumstances only. Lytle ISD participates in several cooperative purchasing programs. A list of these programs is available from the Purchasing Department. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.</p>
APPENDIX A	