



**BUSINESS OFFICE
PROCEDURES MANUAL
2011/2012**

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BUSINESS OFFICE STAFF 2010/2011

Central Office	830-221-2000		Business Office Fax	830-221-2007
Debra Smith	Asst. Superintendent	2097		
Kathy Hanlon	Director	2021		
Nicole Dean	Staff Accountant	2143	Budget, Special programs, Requisition approver	
Norma Friddle	Staff Accountant	2074	Internal audit, SAF, Sales tax, Safety committee	
Cheryl Monroe	Accounting Associate	2068	Student Activity Funds (SAF), Fixed Assets, SAF requisition approver	
Laura Stolinski	Accounting Associate	2100	Bookkeeper, Cash receipts, Field trips, journal entries	
Accounts Payable:				
Terri Agnello	Accounting Associate	2013	Vendors -- H - O	
Dolores Gongora	Accounting Associate	2089	Vendors -- P - Z	
Payroll:				
Janice Sanders	Payroll Supervisor	2092	Monthly: professional staff	
Sonia Hernandez	Subfinder specialist	2043	Subfinder	
Linda Larson	Payroll Associate	2052	Biweekly	
Morris Bird	Payroll Associate	2094	Vendors – A – G; general payroll	
Deanna Voges	Payroll Associate	2107	Monthly: paraprofessional staff; TRS reporting	
Purchasing:				
Neal Linnartz	Director	2173	Requisition approver, bids, insurance	
Mike McCullar	Asst. Director	2194	Requisition approver, bids, insurance	
Belinda Raindl	Warehouse supervisor	2062	Records retention, docuware, warehouse	
Jerry McWilliams	Purchasing Coordinator	2033	Vendor maintenance, purchasing, credit cards	

PURCHASING PROCEDURES

PURCHASING SOURCES

1) District Warehouse

- a) Please review the warehouse catalogue (available on the Intranet and on the ITCCS system) for available merchandise before you place an order for the same items from an outside company.
- b) If you anticipate a large volume purchase, advance notice is appreciated to ensure that there is adequate supply on hand for your need as well as other's needs.
- c) Items available in the warehouse include:
 - Paper (white& colored)
 - Janitorial supplies
 - Cleaning supplies

2) District Bids

- a) The District has a number of approved bids that may be utilized by campuses/departments to purchase goods, supplies, or services. In addition to District bids, other bids from various Purchasing Cooperatives may also be used. ***Remember that just because a vendor is listed in the ITCCS system, does not necessarily mean that they are an approved vendor. Only approved vendors may be used for purchases.*** In addition, campuses/departments may call the Purchasing Department for information. The approved vendor list may be viewed on CISD's intranet. This list will be updated periodically.
- b) The principal/department head shall follow the guidelines, as described subsequently, for purchasing requirements depending upon the total purchase price.

3) Bids or Contracts of Other Public Agencies (cooperative purchasing)

- a) The District may purchase products from bids or contracts awarded by other public agencies (i.e., Texas Comptroller of Public Accounts Cooperative Purchasing Program, Region 20/13, BuyBoard, TCPN, HGAC, CTPA, or other school districts) provided the Board has approved a resolution to allow District participation. This is referred to as cooperative and interlocal purchasing.
- b) Campus/Departments may call the Purchasing Department for information about items available through cooperative purchasing and procedures to follow if they find items to fit their needs.

4) Sole Source Purchases

- a) Sole source purchases must be supported by a sole source affidavit which may be downloaded from the www.comalisd.org/bid web page stating their "sole source" status. This is required regardless of the amount of the purchase. The Purchasing Department will maintain these notarized letters from vendors on file. If a purchase is going to be made from a vendor who claims that they are a sole source, check with the Purchasing Department to see if a letter is already on file. If the Purchasing Department does not have a letter from the vendor on file, it is required that the requesting campus or department obtain a sole source affidavit and W-9 form from the vendor for the permanent file. The original affidavit and W-9 must be submitted to the Purchasing Department along with all other required documents for processing. If necessary, due to time constraints, the vendor's affidavit and W-9 may be received by fax, to be followed with an original by mail. The vendor's affidavit must state exactly which items that they are a sole source of. The vendor may only be a sole source of just one or two items in their entire catalog. By definition, the vendor must be the only source for that item. These are items that are usually protected because of the existence of a patent, copyright, secret process, or monopoly. Common examples are films, manuscripts, or books.
- b) Purchasing Department will make the final determination whether to accept the vendor's sole source status.
- c) Sole source purchases of more than \$50,000 will be submitted to the Board by the Purchasing Department for approval according to the guidelines listed below. The requestor's signed statement supporting the sole source selection and a copy of the vendor's sole source affidavit will be submitted for inclusion in the Board meeting agenda.

5) Other Sources:

- a) As a last resort, Campus/Departments may also make limited purchases from other sources (i.e., vendors not listed on other bids or contracts). Approval would be dependent upon several factors and should be treated as an emergency exception only. The Purchasing Department may ask for justification prior to approval.
- b) Principals/department heads shall follow all of the guidelines listed below for each monetary category of purchase.

GUIDELINES

1) Purchase Requests for less than \$10,000:

Written or telephone quotes are **not** required, but are encouraged.
The requestor shall keep all documentation relating to these purchases on file.

2) Purchases of more than \$10,000 but less than \$50,000:

The requestor shall obtain a minimum of three (3) written quotations. The written request for quotations should contain specific, clear and concise requirements. This procedure helps assure that all vendors receive the same information regarding the requirement. Quotations received should be signed by an authorized representative of the vendor. Faxes may be used to issue and receive quotations. Only written quotes on company letterhead will be accepted. A copy of the three quotations must be sent to the Purchasing Department. Originals of all documentation relating to these purchases should be kept on file by the requestor.

3) Purchase Requests for \$50,000 or more:

Purchases of \$50,000 or more must be presented to the Board for approval unless the vendor was previously approved on a bid or bid equivalent. If utilizing a sole source for \$50,000 or more, the requestor shall submit a signed written statement supporting the purchase which will be included in the Board meeting agenda.

Purchases of \$50,000 or more which are not currently available through District bid, other approved agency bids, or sole source purchase are subject to competitive bidding. A formal bid must be prepared, issued, advertised in the local paper, publicly opened, evaluated, and presented to the Board if there is no current bid. In some instances, large or unique purchase requirements may be bid even if a current bid is in existence, if a possibility exists to obtain better pricing. The requestor shall assist the Purchasing Department by helping to identify requirements and potential vendors. The requestor shall sign off on the proposed mailing list of vendors and on the bid prior to issuance.

4) Unauthorized Purchases - The school district **WILL NOT PAY** for purchases (any commitment of District dollars) made unless a purchase order was issued first. Valid authorization and approval of a purchase is an order that is assigned a purchase order number. Any supplies/equipment/services committed to or obtained with a requisition number and not a purchase order number is considered an unauthorized purchase and can be at the employee's expense and subject to disciplinary action. It is vital all staff be aware of this policy. Call Director of Purchasing, for any questions or exceptions.

NOTE: Failure to follow purchasing/requisition guidelines will result in written notification to the employee and their supervisor, principal or department head. Continued failure to follow guidelines will be subject to disciplinary action up to and including termination.

ITCCS REQUISITION

The ITCCS Requisition System is to be used at all times when purchasing goods, supplies, equipment, services and other items not stocked in the District's Warehouse.

APPROVAL PROCESS

1) Fund 199 – 499

- a) Principal / Department Head
- b) Special Program Director / Coordinator when applicable (GT, CATE, Title Funds etc.)
- c) Assistant Director of Purchasing or Director of Purchasing
- d) Staff Accountant

Inserts for approval process include Director of Purchasing (any PO over \$25,000). All Bond expenditures, fund 6XX, will be approved by the Assistant Superintendent of Business Services.

If multiple funds are used (199 and 865) the requisition will go to everyone in the process for both funds.

2) Student Activity Funds – fund 865

- a) Principal
- b) Athletic Director (only on athletic funds)
- c) Fixed Assets / Student Activity
- d) Assistant Director of Purchasing

RESPONSIBILITY

Campus/Departmental Secretary/Bookkeeper electronically submits a Requisition on the ITCCS system, as trained by the Purchasing Department. The Principal/Department Head or their designee approves the Requisition, as trained by the Purchasing Department. This Approver must be an Administrator (Coordinator, Supervisor, Director, Assistant Superintendent, Superintendent, Principal, Assistant Principal, etc.) and cannot be a clerical or classified position. If the designated approver is going to be out for an extended time period, an alternate approver will have to be added to ITCCS. Notify the Business Office to add an employee as an ITCCS user. After the Principal/Department Head approves the purchase, the requisition is electronically routed to the Purchasing/Business Department, where the requisition is examined for the following items:

- Budget code
- Approved vendor
- Approved bid
- Dollar amount
- Feasibility of Purchase
- Is item available from the warehouse?

Upon final approval, the requisition will be issued a PO number and the PO will be printed in a batch job with the other purchase orders daily. Allow up to 2 business days for requisition approval once the Purchasing/Business Department receives it. Errors and Omissions may cause questions or return of requisition which will delay approval.

It is the responsibility of the requestor to use the appropriate budget code and to ensure sufficient funds are available in the school/department budget prior to initiating any purchasing action.

Purchase order Originators, Principals, and Department heads are responsible for informing all staff of these written procedures to ensure orders and services are placed using proper procedures and to avoid commitment of District dollars without proper approval. Items and services cannot be committed without a properly drawn and approved purchase orders. It is against District policy to place an order with a requisition number.

Purchase orders are printed daily at 3:00 p.m. Final approval of requisitions that occur after 3:00 p.m. will result in PO printing the next business day. Exceptions: Holidays, early release days, etc.

● **Ship To:** Indicate the location the items are to be delivered. Items to be picked up or shipped to the campus would select “campus code” in the ship to area. Items requested by the campus but going through the warehouse should select “warehouse code - 903” in the ship to area. Please understand that some methods of shipment; i.e. motor freight (LTL), cannot be unloaded at the campus because a forklift or a dock is required. Therefore, choose the ship to location carefully so deliveries don’t have to be rescheduled. Use the look up button to select your choice of warehouse or campus delivery. Campus delivery means direct shipments and any items to be picked up by the campus. Note that all asset tagged items must go through the warehouse to be tagged unless you get warehouse authorization. These are any purchases using the 6398 and 6639 account numbers.

The warehouse uses budget codes to determine distribution points after delivery. If material requires delivery to other locations please make a note in the REQ Comments

You will be receiving the vendor (white) copy and accounting (pink) copies on all purchase orders. You will only receive the receiving (green) copy if items are shipped direct to the campus; therefore, the accounting (pink) copy will have your signature and receiving date on when you return for payment to Accounts Payable.

- **Vendor Number:** Choose the applicable vendor
- **Vendor Contact:** Use as needed (important when there is a problem)
- **Bid no:** Blank for now (future use)
- **Fax PO:** Blank for now (future use)
- **Return PO:** Blank for now (future use)
- **Confirmation:** Blank for now (future use)
- **Attach:** Blank for now (future use)
- **Invoice No:** Blank for now (future use)
- **Work Order No:** Blank for now (future use)
- **Include Check:** Indicate if a check needs to be returned; Y=return check to requestor, N=mail check to vendor. Use the requisition notes for detailed instructions on check processing such as date check is needed, whether to send check to vendor or to requestor, and whether paperwork needs to be mailed out with the check.
- **Quote:** User defined, can be used as a reference field from vendor i.e. the vendor quote number.
- **Freight Amt-%:** If you want the computer to calculate the shipping charges, enter either the amount of the shipping charges or the percentage to be applied. Percentages must be in decimal form. (example: 10% would be 0.1000)
- **Freight Type:** If you want the computer to calculate shipping charges, define here whether to use an amount or a percentage of the item to calculate with. P=percentage and A=amount.

Item/Quantity being Entered (Bottom Half of Page)

- **Freight Eligible:** Must select yes on each line item to have the computer calculate shipping charges for you. If you fail to select yes on each line item your shipping may be off
- **Freight Percent:** If you are using a single account number to purchase items, you can use the freight tabs accordingly. If you are using more than one account number, use a single line item in the body of the REQ for the freight charges
- **Discount Applied to unit price percent:** If you are using the percent you must choose yes in this field, if not leave blank or no.

- Quantity: Enter the quantity of the line item you have requested.
(Note: If multiple line items are being requisitioned, they should be entered in the quantity and item price not as one unit. If less than 30 items, enter line items and if 30 or greater line items, use attachment.)
- Unit / Issue: Enter the unit of measure per the item you are purchasing (example: each, box, carton, dozen, etc.)
- Unit price: Enter the price of the item you are purchasing
- Discount Percent: Enter the discount as it applies to the line item.
- Dist: Enter whether you want the distribution to be equal, percent or amount
- Commodity: Blank for now (future use)
- Catalog Number: Enter the catalog or item number of the item you are purchasing. You can use the vendor number for cross referencing
- Fund: Enter the budget code account number that meets the items purchased.
- Percent: You may enter the percent to apply to each account if you choose percent above
- Amount: Enter the amount to be charged by account number if you selected amount above.
- Item Description: Give specific details on all items being requisitioned.
 - All Walmart, HEB, Sam's, not to exceed etc. requisitions must list specific items being purchased (write-ups will be issued for individuals purchasing items not indicated on the original purchase order request).
 - Registration fees and hotels need to include who is going in addition to where and when (All hotels and registrations need to be completed in the requisition system and not through the travel reimbursement form – only mileage, meals (only if overnight stay) and parking will be allowed on the reimbursement form)
 - Requisitions will have a minimum amount of \$25 for all office supply related items (Example: Office Depot) such as pens, pencils, markers etc. – all requisitions will be returned to originator if they do not exceed minimum thresholds.
 - All requisitions will be returned in the requisition approval process if incomplete data is given
 - Requisitions requiring 12 separate, but equal payments, should be entered on one requisition entry using 12 separate lines (only applies when 1 budget code is being used – if multiple budget codes are being used, 12 separate requisitions will need to be entered).

Hit the Edit button and then Post Req. button to submit your requisition

**Any additional items or changes in quantity needing to be added to an order, after a purchase order number is assigned, will require a separate requisition to be entered - make sure additional purchase order has a separate invoice number.*

ADDITIONAL INFORMATION

Vendor notes print on the white vendor copy only. The requisition notes print on the accounting and warehouse copy only – not on the vendor copy. Please be appropriate in adding notes as the POs become documents that are used to conduct business and are public record.

To avoid duplication, all white vendor copies of the PO will be returned to the originator so that they can be communicated to the vendor for confirmation.

“Requester Name” field is very important to the routing process because it will help you look up requisitions in the future plus it determines the paper work flow.

FIXED ASSET PURCHASING PROCEDURES

Items valued below \$250.00 will not be tagged and inventoried unless they are items that are likely to be stolen or walk away. Listed below are examples of tagged and non tagged items below \$250.00. Tagged items will be purchased with object code 6398 and non tagged items will be purchased with object code 6399.

Tagged Items (6398)

Cameras (35 mm & digital over \$100.00)
CD boom boxes
Chain saws
DVD players
Floor machines (scrubbers, polishers)
Hubs/routers/switches
Ladders
Lawnmowers
Printers
Vacuum cleaners
Weed-eaters
IPODS
FLIP Camcorder

Non Tagged Items (6399)

Adding machines/Calculators
Drapes, window blinds
Exhaust hoods
Fans
Globes
Keyboards
Lockers
Monitors
Paper cutters
pole vault poles
Record players
Staplers
Tape recorders
Telephones
Walkie Talkies

Group control items are small individual value items that account for a large value due to the quantity of items on each campus. These items are listed below and should be purchased with object code 6398. The items are counted campus wide each year for inventory and insurance purposes.

Audio visual carts & tables	Lectern (podium)
Bookcase/bookshelves	Model, anatomical
Book truck (library)	Model, biological
Cabinet, file – 2 drawer	Music stands
Cabinet, file – 4 drawer	Projector, overhead
Cabinet, file – 3 drawer	Scale, clinic
Cabinet, storage	Scanner
Chart stand	Screen, projection (tripod)
Chair, student	Screen, projection (wall)
Chair, (rolling) teacher/secretary	Shredder, paper
Chair, (non-rolling) guest/library/lounge	Stool (any type)
Chair/desk combo (one unit welded together)	Table, cafeteria
Credenza	Table, square/rectangular/trapezoidal
Desk, student	Table, round/oval/kidney
Desk, teacher	Table, student laboratory (science)
Easels/big books/dry erase boards	VCR
Fan/cooler/air mover (commercial size)	Workstation/desk, computer (not computer)

Items valued between \$250.00 and \$4,999.00 with a useful life of one or more years will be tagged and inventoried. These items should be purchased with object code 6398.

Items valued at \$5,000.00 or more with a useful life of one or more years will be considered capital outlay and be subject to the accounting rules and regulations of the TEA Financial Accountability Resource Guide and will be tagged and inventoried. These items will be purchased from object code 6631 (buses and vehicles) and 6639 (other capital equipment). Used vehicles under the price of \$5,000.00 will be purchased from object code 6641.

MEALS AT MEETINGS PURCHASING PROCEDURES

DISTRICT WIDE MEETING

Food may be allowed at district wide meetings that go longer than half a day in order to save time and promote productivity. Food allowed at district wide meetings shall be for the purpose of keeping staff on site so that time lost to getting food is kept to a minimum. Meetings where all campuses are invited and meetings of all campuses in a feeder group may be considered district wide meetings.

As a general rule, food will not be allowed for local meetings out of the general fund. The only exception is that campuses will be allowed two meals per year for faculty wide meetings. Campuses/departments may use faculty activity funds to purchase food for meetings.

Federal funds shall never be used to purchase food for meetings.

PAPERWORK DISTRIBUTION

Items to be picked up or shipped to the campus would select “campus code” in the ship to area. The person entering the requisition will receive the white, pink, and green copies. Upon receipt of items you will sign and enter receiving date on the pink copy and return to AP.

Items requested by the campus but going through the warehouse should select “warehouse code - 903” in the ship to area. The person entering the requisition will receive the white and pink and the warehouse will get the green copy. Upon receipt of items from the warehouse you will sign and date the pink copy and return to AP. If items arrive at the campuses that were marked to be delivered to the warehouse, it must be communicated to the warehouse for tagging and paperwork flow processing.

AP will not hold pink copies for backup and payment.

PAYMENT PROCESS

Send pink copy of purchase order to AP to process payment only after receiving items or services.

- 1) Original invoice is all that is needed to process payment except when receipts are required. Open purchase orders, not to exceed orders and purchases made with District cards will require receipts. Examples where receipts are required: HEB, Wal-Mart, Home Depot, etc. and any payments that need to be made in advance for hotels, food, fundraisers, student meal money. All items purchased must be turned in with “original” (no fax or photo copy) copies of the receipt(s) and excluding any sales tax. Sales tax will not be reimbursed if an employee does not take a tax-exempt form.
 - NOTE : A “Not To Exceed” PO is ONE trip to the store – NOT multiple trips until all funds are used
- 2) Pink copies of the PO requiring receipts must be turned in on an itemized original receipt, no photo copy or credit card receipts will be accepted. Small receipts must be taped to larger paper so they do not get lost.
- 3) PO number, not the requisition number, must be written on all backup, attachments etc. accompanying the pink copy of the PO.
- 4) Checks cut in advance for student meal money, food, hotels etc. need quote or statement for supporting documentation.
- 5) No quotes or statements can be used to make payment.
- 6) Signature and received date must be on all pink copies of the PO prior to submitting to AP. If signature or date is missing, the pink copy of the purchase order will be returned which will delay payment to vendor. For invoices that originate from purchase orders done through ITCCS Requisitioning System, it is unnecessary for the administrator to sign the invoice if they are in the electronic approval chain. One exception to this is if the shipping is added or the amount of the invoice is greater than the purchase order by \$100 or more. All direct pay invoices must be signed by an administrator with the vendor number and budget code.
- 7) Name of person who received items, or Bookkeeper / Secretary, must sign all pink copies of the PO prior to submitting to AP. An Administrative signature must be on all pink copies of the PO prior to submitting to AP if the amount exceeds the original requested amount by \$100 or more, excluding freight / shipping charges.
- 8) No partial payments unless prior approval from Purchasing Director. If partial payment is approved, turn in a white photocopy of the pink purchase order marked as “partial payment” with dollar amount indicated to pay. The pink copy of the purchase order will be turned in only on the final payment to close the PO.
- 9) Only one purchase order per invoice – cannot pay multiple purchase orders with one invoice.
- 10) Receiving person will be responsible for maintaining all receiving or packing slips for items purchased – must maintain packing slips until January 1st of the following budget year (example for school year 2011/12 must maintain documentation until January 1st of 2013)
- 11) Any changes, from the purchase order to the invoice, for freight / shipping charges will be communicated to originator through e-mail (regardless of cost) by AP to ensure proper billing of those charges. Apply shipping charges to the requisition to avoid delay in payment to vendor.
- 12) Changes in quantity received will be communicated to the Purchasing/Business Office and any employee / campus / department receiving additional items that are not indicated on the PO will be subject to disciplinary action.
- 13) Additional items added, once PO number is assigned, will require a separate purchase order and invoice.
- 14) When multiple budget codes are used, and the invoice amount is different from the Pink receiving copy amount, the PO originator must indicate corrected amounts to the individual accounts prior to submission

Check Request Procedures - In order to receive a check on Friday, all requests and supporting documentation must be submitted to the Accounts Payable staff by Tuesday of that week. During the summer, checks are processed on Wednesday. Documentation must be submitted to Accounts Payable staff by Monday of that week.

There may be a delay depending on what else needs to be run at the same time, i.e., payroll checks or report cards. If you have an emergency or exception, notify Accounts Payable Lead before entering a purchase order.

** Campuses / Departments will use outstanding PO report to track status of purchase orders.*

** All invoices must be mailed directly to accounts payable – any invoices sent to the campus / department should be immediately forwarded to AP. Vendors will be notified to send them directly to the AP department for future purchases. AP will scan/email invoices to the appropriate campus or department.*

Accounts payable split, including travel reimbursement:

- A – G Morris Bird (ext. 2094)
- H – O Terri Agnello (ext. 2013)
- P – Z Dolores Gongora (ext. 2089)

Manual Checks

- 1) All manual check requests must be submitted to the Business Office for prior approval – accounts payable will no longer authorize manual checks without an e-mail confirmation from Kathy Hanlon (Debra George or Neal Linnartz will be alternate approvals, in that order, in the absence of Kathy Hanlon). This email needs to include the reason why this check is needed and cannot wait for the next check run.
- 2) Limited manual checks will be issued for any campus / faculty activity funds. Campuses must use emergency checks supplied by the District up to a maximum of \$5,000.
- 3) No manual checks will be issued for travel reimbursements.
- 4) Checks cut in advance for student meal money, food, hotels etc. need quote or statement for supporting documentation. All supporting documentation needs to include the PO number.
- 5) Manual checks will only be issued for emergency purposes only. Employees not turning documentation for conferences, supplies, services etc., in a timely manner does not constitute an emergency and a manual check will not be issued.

NSF CHECK CHARGES PROCEDURES -- Comal Independent School District will not cash checks. All checks made out to Comal Independent School District/CISD schools must be for the amount of the purchase or obligation only. Any check which is returned to Checksmart because of insufficient funds shall result in an NSF penalty of \$30.00 + applicable state fees. NSF checks go directly to Checksmart from the bank. Any checks deemed uncollectible by Checksmart are returned to CISD. Once a check is turned over to Checksmart, we should not accept collection from the individual. Please direct these calls to Checksmart at 1-888-851-6634.

REPORTS / INQUIRY

OUTSTANDING PURCHASE ORDER REPORTS / INQUIRY

- 1) Campus / Department secretaries / bookkeepers will be responsible for running an outstanding purchase order report (ITCCS – Report) every Friday for tracking the status of PO's and following up with vendors if AP does not have copies of invoices.
- 2) Run outstanding PO report using the following steps:
 - a) Sign on to ITCCS (FINC)
 - b) Go to screen WFN5760
 - c) Enter appropriate account code mask (report sorts by budget code and location code will default to FINC qualifier which should be your location code.)
 - d) Print report by local or remote printer.
- 3) Status and tracking of all purchase orders and invoices are the responsibility of the originator, including PO's received by the Warehouse.

These policies and procedures will not be successful unless “ALL” staff is trained.

At any time needed the Business Office / Purchasing Department will provide additional and immediate training for anyone who requests further assistance.

** Communicating and working together will be the key to the success of these procedures and District policies.*

ITCCS SHORTCUT SCREENS

FINC SHORTCUTS

- 1) **Budget Inquiry** – WFN5915
 - Used to look up a budget code or to enter a mask and look at a series of codes
 - Can be accessed on the REQU log in, but detail will not be available
- 2) **Budget Code Detail** – WFN5795
 - See the detail of a particular account
 - Can also be accessed through the budget inquiry screen (WFN5915) by clicking on the green dot after each budget code
- 3) **Budget Transfer** – WFN7430
 - Do a transfer between budget codes
- 4) **Budget Transfer Status** – WFN7420
 - Search by budget transfer number to see where your transfer is in the approval process
- 5) **Budget Transfer Inquiry** – WFN7425
 - Search by status of budget transfers to see if a BCR is saved, but not submitted
- 6) **Vendor Name Inquiry** – WFN5835
 - Search for a vendor's name; exact search or phonetic search
 - Click on green dot next to vendor name to see details for the vendor (address, phone, vendor #, etc.)
- 7) **Vendor History** – WFN5905
 - Search by vendor number for the PO numbers that are outstanding and the balance that is outstanding for that vendor
- 8) **Vendor Payments** – WFN5906
 - Search by vendor number for all payments made to the vendor to include date paid, check number, and amount of check
 - This page can only be accessed from WFN5905 (Vendor History) by clicking on *List Invoices*
- 9) **PO Inquiry** – WFN5885
 - Enter PO#
 - Tells how much has been paid against PO
 - Tell how much is outstanding on PO
- 10) **PO Payment Detail** – WFN5886
 - Enter PO#
 - Tells payment against PO; including Invoice #, Check #, Check Date, Check Amount
 - This page can only be accessed from WFN5885 (PO Inquiry) by clicking on *List Invoices*
- 11) **Outstanding PO Report** – WFN5760
 - Enter Code Mask
 - Shows Outstanding PO's

REQU SHORTCUTS

- 1) **Requisition Entry** – WWH6125
 - Enter a requisition
- 2) **Requisition Status** – WWH6145
 - Search by requisition number to see the status of a requisition (approval, PO number, etc.)
 - Can also be used to search by PO number
- 3) **Requisition Approval Status** – WWH6322
 - Search by requisition number to see the location in the approval process
- 4) **Requisition Maintenance** – WWH6130
 - Can only be used while in the requisition process
 - Changes on the requisition can be made to include item addition, budget code changes, prices changes, shipment location, etc.
 - To allow the changes to take effect you must click edit and post on the requisition again
 - Please note that some changes like budget code changes and changes in the amount of the requisition will cause the approval process to start over from the beginning
- 5) **Requisition Approval** – WWH6320
 - This is done when a requisition has been returned to you and the change did not make it go back to the start of the approval process
 - For example – If you change the ship to location it will not make the requisition go back to the start of the approval process. You will have to change the ship to in WWH6130 and then click approve next to your name on WWH6320; remember to click save

EMERGENCY & HOLIDAY/WEEKEND PURCHASING PROCESS FOR M&O REPAIRS

(all non-emergency/weekend-holiday purchases to be handled in normal District manner)

****For Maintenance & Operations Repairs Only****

PROCESS FOR EMERGENCY PURCHASES

- 1) M&O Director verifies there is sufficient funds for the purchase and that the purchase is being made to an approved vendor.
- 2) A requisition must be completed immediately (within 1 business day) after the work is done or supplies are purchased.
- 3) The Department Head approves the Requisition, as trained by the Purchasing Department.
- 4) The Requisition is then routed to the Maintenance Coordinator who:
 - a) Verifies that there is sufficient funds for the purchase
 - b) Verifies the correct budget code is being used
 - c) Verifies that the requestor/originator is using an approved vendor
 - d) Records purchase in spreadsheet under correct category if the purchase is made with a non-approved vendor.
 - e) Ensures processing of non-approved vendor purchase will not cause the District to exceed the \$25,000 limitation for that category of item.
 - f) Gives final approval for the purchase.
- 5) Only after the requisition has gone through the approval process listed above can a purchase order number be provided to the vendor.

BUDGET DEADLINES

FEDERAL / STATE FUNDS PURCHASING DEADLINES

- Purchase orders need to be finalized before campuses leave for summer break (no later than June 30th).
Items received
Invoice received
All paperwork turned into Accounts Payable for payment
- All time sheets for summer school using federal funds need to be turned into payroll no later than July 2nd.
- Any exceptions to the above dates must be requested in writing prior to April 30th. Please send these requests to the Staff Accountant.
- All other Federal and State funds not mentioned below must be requisitioned by May 20th and received and paid by June 30th.

TITLE

April 30th – Last day to enter a requisition

April 30th – Last day for any tutoring

May 15th – All tutoring timesheets must be turned in

STATE COMP/SPECIAL ED/GT/BILINGUAL

May 15th – Last day for any tutoring

May 30th – All tutoring timesheets must be turned in

May 18th – Last Day to enter a requisition

SSI

May 15th – Last day for any tutoring

May 30th – All tutoring timesheets must be turned in

May 18th – Last Day to enter a requisition

HS ALLOTMENT

May 15th – Last day for any tutoring

May 30th – All tutoring timesheets must be turned in

May 18th – Last Day to enter a requisition

Items purchased under these programs must be for the current school year only. Start up costs for the following school year are not permitted under current year funds – Next year's funds must be used.

GENERAL FUND PURCHASING DEADLINES

- Last day: May 18th, including start up purchases for the next year – May be subject to change
- All items need to be received by August 31st.
- Any exceptions to the above dates must be requested in writing prior to May 18th. Please send these requests to the Director of Business Services.

Requisitions entered after these deadlines without prior approval will be denied.

NEW VENDOR PROCEDURES

When needing a vendor added for all reimbursements or refunds, please email the person's name and address (or campus location) to Purchasing Coordinator.

For any other vendor requests, the secretary/bookkeeper will fill out a vendor application. (Available on the www.comalisd.org web site- click on departments, then click on Purchasing and scroll down to "for vendors" and it is the first item listed.) Officials, hotels, conferences, professional and contracted services and school districts do not require a vendor application. Please send the vendor application along with a copy of the W9 form that has been completed and signed by the vendor, to the Purchasing Coordinator (You can fax or pony the form). Please let the Purchasing Coordinator know what campus is requesting the vendor for approval.

Completing the vendor application will aid the Purchasing Coordinator in knowing what category the merchandise belongs in. Completing the vendor application form only allows a vendor to participate in the bid process and does not make them an approved vendor.

Make sure all information such as signature, tax status, address and ID number are filled out on the W9 form prior sending in to the Purchasing Department. Incorrect or incomplete data will result in delaying vendor input in ITCCS.

After the Purchasing Department has approved the vendor, the information will be entered into ITCCS.

A new W-9 will be required for all vendors not currently in ITCCS.

W9 REQUIREMENTS/NEW VENDORS

Per IRS regulations, if a vendor provides the District with awards and inscribes anything on them, then the entire purchase is treated as a "service" and the District will have to issue the vendor a Form 1099. The same holds for belt buckles, etc.; therefore, if a vendor does anything to whatever you are buying, it qualifies for a Form 1099. If in doubt or not sure, please call Purchasing Coordinator. Please review this with your appropriate staff.

CREDIT CARD PROCEDURES

Comal ISD has charge accounts with Wal-Mart, HEB, Hobby Lobby, Lowe's, Best Buy and Home Depot. When credit cards for these vendors are issued to a campus/department for use, they are assigned specifically to that location. Under no circumstances is the card to be loaned or used for personal purposes. The card is to be returned immediately by the user to the school after each use. Keep card in a secure location and do not have the card number written down anywhere. Any lost/stolen credit card(s) should be reported immediately to the Director of Business Services. Credit cards are not to be used by outside organizations.

Comal ISD has a "Direct Buy" charge account with Sam's Club. This card is issued under an individual's name and the cost is \$15.00 renewed each year in January. The District allows each campus/department to have 2 – 3 cards maximum. Please call AP at 221-2089 or the Purchasing Coordinator at 221-2033 if you have any questions.

CISD requires a purchase order be issued prior to any purchases being made. Please list what items are to be purchased, not just "not to exceed" at the bottom. This applies even if the vendor does not require a purchase order. Employees should turn in the cash register charge slip when returning the credit card. Please only one purchase (receipt) per PO. All Sam's and Wal-Mart P.O.'s are paid monthly after the statement has been sent to the district.

New cards can be picked up by the principal, director or secretary from the Purchasing Coordinator. They will sign a form stating that they have received this credit/charge card.

TRAVEL PROCEDURES AND GUIDELINES

APPROVAL FOR TRAVEL (Limited 2011/12)

- 1) Prior approval for all travel including pre-registration fees, shall be obtained before any expenses are incurred or before any purchase orders, commitments, etc. can be made; otherwise no payments/reimbursements will be made.
- 2) The Principal/Department Head must ensure sufficient funds are available in the travel budgetary account before travel is approved.
- 3) Expenses that can be approved are lodging, meals, transportation, parking, and registration. Purchase orders should be issued for expenses such as hotel and registration fees to avoid duplicate payments and to ensure funds are available, since costs can be significant.
- 4) Expenses **NOT** allowed include banquets, tournaments, sales tax, gratuities and hospitality related expenses.
- 5) District funds will **NOT** pay for expenses related to "National" contests/competitions; this applies to teachers and students.
- 6) Out-of-State travel requires Superintendent or designee's approval prior to travel.
- 7) Overnight hotel stays are not allowable for Austin or San Antonio, unless prior approval by Director or Assistant Superintendent.
- 8) Employee will submit Request/Approval for Professional Travel form to the Principal/Department Head to approve/disapprove request.
- 9) The District will reimburse travel expenditures only **AFTER** the trip has occurred and the proper receipts are turned in with an approved Travel Report.
- 10) Travel reimbursements should be turned in on a monthly basis. (30 days from date of travel) Any travel report turned in after 60 days will not be reimbursed.

REIMBURSEMENT PROCEDURES

- 1) The District may pay for employee travel expenses that are reasonable and necessary when the travel clearly involves official District business including authorized staff development.
- 2) Travel expenses will be reimbursed **ONLY** when submitted on the electronic Travel Report form found on the Comal ISD intranet, approved and signed by the Principal/Department Head. Travel forms not completed electronically will be returned. It shall be the responsibility of the employee requesting reimbursement and the employee approving the travel to insure that the travel is in accordance with the preceding guidelines.
- 3) An employee's travel expense reimbursement shall not exceed the amount of funds available in the current budget for such travel.
- 4) The maximum reimbursement for travel expenses is the dollar amount submitted on the Request/Approval for Professional Travel form.
- 5) When Federal or other State/Special Revenue Funds are used, travel reimbursements are not always allowable. Local funds can be used, but must be coded as such on the Request/Approval for Professional Travel and the Travel Report forms.
- 6) Request for reimbursements **MUST BE RECEIVED** in Accounts Payable office **BY TUESDAY** to receive a **CHECK BY FRIDAY**.
 - **NO advancements will be allowed. NO EXCEPTIONS, including charges to personal credit cards.**
 - **Any trips taken without proper and prior approval will be at the employee's expense.**

MILEAGE

Effective 9/1/2011, the mileage reimbursement rate will be the **lower** of .50 cents per mile or the state rate for ALL funds when traveling in a private vehicle

- 1) If commercial transportation is used, reimbursement shall be made for actual expenses and a receipt is **REQUIRED**.
- 2) Each employee is assigned a home campus. Mileage will not be paid for travel between the employee's residence and his / her home campus. When traveling to places other than the home campus, mileage shall be computed from the home campus or from the employee's residence (whichever is less). For Itinerant Staff, your home campus is the first campus you visit for the day.
- 3) Coordination of travel must occur when two or more District employees employed at the same school/office travel on the same dates with the same itinerary to conduct the same official District business. Coordination of travel is not required if the employee's Principal/Department Head determines **BEFORE** travel that the coordination of travel is infeasible.
- 4) The District may verify mileage and change accordingly when mileage is deemed excessive or unreasonable.

- 5) There shall be **NO** reimbursement for in-district travel expenses other than mileage (note: there are in-district mileage reimbursement restrictions for administrators – see Item No. 6).
- 6) **In-District Travel.** Travel by administrators (Directors, Principals, and above) for in-district meetings (board meetings, monthly and quarterly principals meetings, trips to Central Office or other campuses, etc.) is not reimbursable. The only exception to this is for administrators whose jobs are primarily instruction related and are required to travel on a daily or weekly basis. In-district travel for any other reason is not reimbursable unless it is approved in advance.
- 7) A map (Yahoo!, Google, or MapQuest) must be attached to the travel form for all out of district travel
- 8) A signature is required for the reimbursement of meals on overnight travel

MEALS - EMPLOYEE

- 1) **OVERNIGHT** stays will be reimbursed at the rate of \$36.00 per day and no receipts are required. The employee must have incurred the expense in order to be reimbursed. This rate is subject to change if the state rate is reduced.
 \$7.00 Breakfast - \$12.00 Lunch - \$17.00 Dinner
- 2) Must indicate on Travel Report if there was an overnight stay.
- 3) There will be no meal reimbursements for day trips.
- 4) If conference fee includes meals, there will be no meal allowance for those meals.

MEALS – STUDENT

- 1) Student meals will be allowed up to \$8 a meal.
- 2) Meals for students are only allowed out of the general fund if they are for post UIL competition. All other student meals are to be purchased out of activity funds.

LODGING

- 1) **A PURCHASE ORDER MUST BE ISSUED FOR LODGING.** Personal credit cards should **NOT** be used for lodging expenses. All names of individuals sharing a room and dates of stay must be listed on the purchase order. Example: 1 room for 3 nights for Sue Smith and Sally Brown.
- 2) If a room is shared, a Request/Approval for Professional Travel form must be filled out by BOTH individuals.
- 3) Itemized lodging receipts are still required and must be turned in to Accounts Payable, with the PO number noted on receipt, when trip is complete. Any refunds issued should be returned and attached to the itemized lodging receipt. (credit card receipts are not acceptable)
- 4) Lodging reimbursement will be the **lower** of actual cost to a maximum of \$85 or the state rate per night plus applicable taxes **EXCLUDING STATE SALES TAX. Amounts exceeding the \$85 or the state rate will be at the employee’s expense and will not be paid by the district. Program directors have the ability to approve a lower rate than the state rate.**
- 5) A tax exempt form must be taken to the vendor.
- 6) Overnight hotel stays are not allowable for Austin or San Antonio, unless prior approval by Director or Assistant Superintendent.
- 7) If lodging is being paid with our American Express card, all of the above rules apply. The purchase order would be to American Express with the hotel information in the body of the purchase order.

PARKING/PUBLIC TRANSPORTATION

- 1) A receipt or itemized statement is required for parking and toll fees.
- 2) Public transportation is approved for use when feasible.
- 3) The District may reimburse an employee for the actual cost of transportation by bus or taxi.
- 4) If two or more employees share a taxi, only the employee who paid for the taxi, may be reimbursed for that expense. Receipts are required and must show the date, fare charged and transportation company.
- 5) Employees are expected to use the most economical means of transportation available.

AIRFARE

- 1) The District may pay for the actual cost of commercial air transportation; however, the amount may not exceed the cost of the lowest available airfare.
- 2) An original passenger receipt issued by a commercial airline company must be included in the supporting documentation for the cost of transportation on the airline. The receipt must include the name of the employee and airline, ticket number, class of transportation, fare, travel dates, amount, origin and destination.

- 3) If airfare is being paid with our American Express card, a purchase order to American Express needs to be processed with all the travel information in the body of the purchase order.

OUT-OF-STATE TRAVEL

- 1) All out-of-state travel will be reimbursed at the Federal rate.
- 2) Receipts are required for travel expenses, excluding meals if there was an overnight stay.
- 3) Requires Superintendent or designee's approval in addition to the Department Head or Principal approval.

UNALLOWABLE EXPENSES

Unallowable expenses, regardless of whether they are incurred while conducting official District business, include:

- Any expense incurred by family members and other types of personal expenses
- Dry cleaning and laundry
- Alcoholic beverage charges
- Telephone calls / Internet Services
- Movie charges, Personal entertainment
- Tips and gratuities
- State sales tax

****A DISTRICT EMPLOYEE SHALL ENSURE THAT HIS OR HER TRAVEL COMPLIES WITH THIS POLICY. FAILURE TO COMPLY WILL RESULT IN DELAYED REIMBURSEMENT OR REJECTION OF THE EMPLOYEE'S REIMBURSEMENT REQUEST.***

CHARTER BUSES

The general fund budget may only be used to cover the cost of a yellow school bus. If a yellow bus is not available, the general fund will only pay the cost of the yellow bus and the difference to cover a charter bus must be paid with other funds. When a charter bus requisition is input, an analysis must be submitted with the requisition that breaks down the cost of the yellow bus and the additional cost of the charter. An activity fund budget code must be submitted to cover the additional cost of the charter.

BUDGET TRANSFER PROCEDURES

BUDGET TRANSFERS

- 1) Log on to ITCCS
 - 2) Click on Business Services
 - 3) Click on Budget Change Request
 - 4) Click on Expenditure Accounts Only
 - 5) Budget transfer request screen appears (WFN7430)
 - 6) BCR # should be blank (Delete # if there)
 - 7) Click Find
 - 8) "BCR does not exist. Please enter a new number and click find or enter data to be added" should be the screen heading prior to adding information BCR # should be blank, saving BCR will automatically assign a number.
 - 9) Enter Fund # (Example 199)
 - 10) Enter Fiscal Year (Example 0)
 - 11) Enter Function, Object, Sub-Object, Location, program intent, span, department
 - 12) Select "To" or "From" depending on movement to funds
 - 13) Add dollar amount transferring "To" or "From" (For example 10; do not enter decimal or change)
 - 14) Total amount of transfer has to balance to zero.
 - 15) Cannot transfer budgeted amounts across funds, functions, and program intent codes when applicable.
 - 16) Once budget transfer is completed always hit save then submit. Always view errors and make changes prior to submitting.
- *If budget transfer is multiple pages scroll through each page to look for errors. The system will not tell you there is an error on page 2 if you are on page 1.
- 17) Email is sent to the business office
 - 18) Email is then sent upon approval or denial of budget transfer.

ACTIVITY FUND BUDGET TRANSFERS (FUND 865)

- 19) The activity funds do not have a budget so a system budget transfer cannot be done.
- 20) Form AF-107 – Request for Internal Transfer of Funds must be completed and signed by the sponsors and the principal and sent to Cheryl Monroe at central office.
- 21) Cheryl Monroe will submit a journal voucher to move the funds.

Requests for new budget codes

- All requests must be submitted to the Business Office Bookkeeper via e-mail.

PAYROLL PROCEDURES

EMPLOYEE ABSENTEE & SUBSTITUTE REPORTING

ALL Teachers, Librarians, Nurses and Special Education Instructional Aides in the PPCD, Behavior and Life Skills Units are **required** to report **absences** in Sub-finder.

Paraprofessionals, Maintenance, Child Nutrition, Custodians, and Transportation employees will submit absences through time sheets generated by Time Clock Plus. Time sheets must be approved and submitted electronically each week.

All other employees such as Administration, Principals, Assistant Principals, Counselors and all other non exempt personnel are **required** to report their **absences** in Sub-finder. All leave must have prior approval.

After the 1st of each month, any leave to be reported into Sub-finder for the prior month must be entered into the system by Sonia Hernandez.

The appropriate leave needs to be chosen at the time this absence is entered into Sub-finder.

CHANGE IN EMPLOYEE ABSENTEE & SUBSTITUTE REPORT

To change the type of leave or substitute that was previously reported on Sub-finder, Sonia Hernandez in the Business Office should be contacted. The principal or department head must approve this before any action to change an employee's payroll record will be taken. **If leave has processed through a payroll run, it cannot be changed to a different type of leave.**

LEAVE STATUS REPORT

Employees are able to check leave status on the CISD intranet page (under Employee Access Pay/ATT)

If an employee resigns prior to the end of their contract, the leave records will be prorated and the leave record reduced by the used but unearned sick leave days, resulting in a payroll salary adjustment. This adjustment will be made on the employee's final check.

DIRECT DEPOSIT OF PAYROLL CHECKS

It is **mandatory** for all employees to have their payroll checks direct deposited. Paychecks will reach the various financial institutions for deposit the night before our scheduled pay dates. Each employee using this service can view their earning statement thru the employee access on the CISD intranet. Employee earning statements are not printed.

DISTRIBUTION OF PAYCHECKS

Any questions regarding the distribution of paychecks should be referred to the Business Office.

1. The principal is the only person authorized to pick up monthly paychecks. If the principal is not able to pick up the checks, he/she must call the Business Office and inform them of the person who will be picking up the checks. Paychecks will not be released to anyone other than the principal if the Business Office has not been informed.
2. Paychecks can be picked up in the Business Office on each payday after 8:00 a.m. All paycheck statements will be put on the pony unless prior arrangements have been made.
3. Paychecks are not to be given out any earlier than 8:00 a.m.
4. If you receive a check for an employee who is no longer at your school or department, **please call the payroll department immediately** and return the check to Payroll.

EMPLOYEE ACCESS PAY/ATT (INTRANET)

Employee access pay/att gives an employee the ability to view check stubs, W2 information, and leave balances online. Instructions on initial setup can be found on the intranet under employee access.

STOP PAYMENTS ON PAYROLL CHECKS

Stop payments will not be issued on a payroll check until ten (10) mailing days after the mail date. If the payroll department has the wrong address due to the employee not changing their address a stop payment fee of \$20.00 will be charged. Also, if an employee received their check and lost it, a stop payment fee will be charged.

PAYROLL DEDUCTIONS

Written authorization or appropriate forms must be received before any deductions can be taken out of the employee's check.

Cancellation of any deduction must be in WRITING by the employee.

COMPENSATORY TIME

Compensatory time earned by non-exempt employees may not accumulate beyond a maximum of 24 hours. When an employee has a balance of more than 24 hours of compensatory time, the principal will receive a phone call from the Chief Financial Officer with instructions to send this employee home. Any compensatory time **must** have prior approval from supervisor.

TIMEKEEPING PROCEDURES

Official Time

The Time Clock Plus electronic timekeeping system and associated work records will become the official basis for recording hours worked for employees of the Comal Independent School District (CISD). Handwritten timesheets will be replaced by Time Clock Plus generated timesheets, based on the data in the timekeeping system.

In order to ensure consistency of treatment for employees, the data recorded in the Time Clock Plus system shall be considered as the "official" record of the workday. Any disputes over actual hours worked or attendance will be resolved by referring to the official Time Clock Plus records.

In order for the electronic timekeeping system to work as intended, all non-exempt employees must participate. Outlined below are some important rules.

Daily Clock-in/Clock-out

It is a job requirement that ALL non-exempt employees MUST "clock in" in the morning, and "clock out" at the end of the work day at their place of work. (Under certain conditions, such as a training course at a different location, catering activities, or no computer access, the employee shall clock in/out at the different location, or be clocked in/out manually by the Campus/Department Timekeeper Manager). Other requirements include:

- Employees should not clock in earlier than 7 minutes before their scheduled starting times (unless the employee has Supervisor approval for early arrival). Employees are expected to clock in by their scheduled start time.
- Employees shall not clock out before their scheduled ending time, unless authorized to do so by their supervisor. If a non-exempt employee that is paid on an annualized basis clocks out early, they shall use leave or the time not worked will be docked from their pay.
- Clock in and out times will be rounded to nearest quarter hour.
- Playing the clock to take advantage of rounding is prohibited, e.g. clocking in at 8:07 knowing the clock will round back to 8:00 or clocking out at 4:53 knowing the clock will round forward to 5:00. Employees are expected to clock in at their scheduled start time and out at their scheduled end time.
- Employees are to clock out and back in for lunch breaks. Due to the nature of some departments this break may automatically be deducted. Every employee **must** take a lunch break (typically an hour).
- Employees must clock out and back in for any other breaks when they leave the premises.
- Employees should clock in and out at their own work stations. If they do not have one, they should clock in and out at the designated work station for their department.

- Employees should never work off the clock, even if they are asked to do so by their supervisor. If your supervisor asks you to work off the clock, please notify the Assistant Superintendent for Business Services
- Employees are **not** entitled to breaks according to FLSA (Fair Labor Standards Act).

Falsification, Tampering, and Unauthorized Viewing

- **Any attempt to tamper with timekeeping hardware or software will be considered a serious offense.**
- **Punching in for an absent employee (a.k.a. “buddy punching”) will be considered a serious offense.**
- **Anyone interfering with other employees’ use of the Time Clock Plus system will be considered a serious offense.**
- **Unauthorized viewing of another employee’s time in the Time Clock Plus system will be considered a serious offense.**

Due to the severity of these infractions, there will be immediate discipline enforced, up to and including immediate termination (see DH Local).

The Supervisor and the Personnel Department will review the specific details of such an infraction and develop an appropriate response.

Clock Problems

If any employee is unable to punch in or out because of a time clock malfunction, it is the employee’s responsibility to immediately inform the Campus/Department Timekeeper Manager. In this situation the Campus/Department Timekeeper Manager will “manually” clock the employee in or out. The Campus/Department Timekeeper Manager will notify the Payroll Department of any clock problems.

Overtime

Overtime should always be authorized in advance by a supervisor. Overtime will be calculated based on the actual hours recorded and credited to the employee, as measured by the Time Clock Plus system.

- Employees are not allowed to work over 40 hours in a week unless prior approval by their supervisor.
- Overtime is earned on a weekly basis, and is only earned after 40 hours of actual hours worked have been accumulated within a given week.
- Overtime must be approved in advance by the employee’s Supervisor, and is paid at 1.5 times the employee’s base hourly rate after 40 hours worked.
- Since overtime or extra hours are calculated when recorded work hours exceed 40, employees must not clock in early or clock out late without supervisory approval.
- Compensatory time off may be given for overtime worked if an agreement to do such is reached prior to the performance of the work (the employer and employee must both be in agreement). If compensatory time is given in lieu of overtime compensation, it will be accumulated at the rate of one and one-half hours for every overtime hour worked (see DEA local). Supervisors should encourage employees to use accumulated compensatory time as quickly as possible.

Any disagreements with the official time detail record shall be reviewed with the employee's Supervisor, who shall authorize any changes to timekeeping data.

Docked Pay

If non-exempt employees who are paid on an annualized basis are absent and have used up all their sick days, personal days, etc., their pay shall be docked for the time missed, based on their pay rate.

Also, pay will be docked for non-exempt employees paid on an annualized basis who fail to work their full number of scheduled hours during any given workweek (see DEC Local).

Time Clock Plus Timekeeper Managers

Timekeeper Managers are appointed by Principals/Department heads (Timekeeper Supervisors) as those responsible for editing punches. Punches should only be edited by Timekeeper Managers upon authorization by Timekeeper Supervisors (an email from the Supervisor to the Manager is sufficient authorization).

Time should be reviewed and edited (if needed) on a daily basis.

Time Clock Plus Timekeeper Supervisors

Supervisors (professional, administrative, exempt employees) are to review the approved time data information for each employee and then sign-off on the time sheet printed from the Time Clock Plus System. A non-exempt employee can not approve or sign off on time sheets.

Time clock supervisors should never give out their time clock "log in" i.d. or password.

SUBSTITUTE PAY

All substitutes must be on Sub-finder in order to be paid.

NON-DUTY DAYS

Employees granted non-duty days may carryover up to five (5) non-duty days from the previous employment year. As of each September 1st, an employee may not carry over more than five (5) non-duty days granted the previous employment year. Employees should use non-duty days before August 31st each year.

EMPLOYMENT

Before any person can work at a campus or department, it has to be approved by personnel. All required paperwork has to be complete before this person is allowed to work in any capacity for the district. Any additional pay to a district employee has to go through payroll regardless of the type of work performed.

GRANDFATHERED EMPLOYEES

Mechanics, Maintenance, and Custodial employees with 10 or more years of continuous service with the district at the end of the 2005-2006 school year shall work a 230 day work schedule.

PAY DOCKS

Employees will be docked their daily rate of pay if no leave is available. Pay docks will be taken immediately.

FISCAL MANAGEMENT GOALS AND OBJECTIVES
FINANCIAL ETHICS

CAA
(LOCAL)

This policy provides guidelines for the prevention, deterrence, and detection of fraud. The administration and staff shall be responsible for creating a positive workplace environment ensuring a culture of honesty and ethical behavior to enhance the District's ability to protect its assets, operations, and reputation.

This policy applies to any fraud, or suspected fraud, involving employees, consultants, vendors, contractors, and/or any other party with a business relationship with the District. All employees are responsible for detecting and preventing fraud, and for reporting suspected misappropriations and other irregularities. Each administrator shall be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of fraud.

Any fraud that is detected or suspected shall be reported immediately to the director of legal services, who shall coordinate all investigations. All employees shall be held accountable for acting within the organization's code of conduct. [See DH]

ANTI-FRAUD POLICY
PURPOSE

Fraud is defined as the intentional false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Examples of fraud include, but are not limited to:

SCOPE

- 1 Any dishonest or fraudulent act;
- 2 Impropriety in the handling or reporting of money or financial transactions;
- 3 Forgery or alteration of any document or account belonging to the District (checks, timesheets, invoices, contractor agreements, bid documents, purchase orders, electronic files, and other financial documents);
- 4 Forgery or alteration of a check, bank draft, or any other financial document;
- 5 Financial report misrepresentation;
- 6 Misappropriation of funds, securities, supplies, inventory, or any other asset including furniture, computers, fixtures or equipment;
- 7 Authorizing or receiving payments for hours not worked;
- 8 Disclosing confidential and proprietary information to outside parties;
- 9 Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the

ACTIONS
CONSTITUTING FRAUD

FISCAL MANAGEMENT GOALS AND OBJECTIVES
FINANCIAL ETHICS

CAA
(LOCAL)

District that may be construed to be an attempt to influence the performance of an employee's official duty in the scope of employment for the District [see DBD];

10. Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and
11. Any similar or related irregularity.

To clarify if an action constitutes fraud, refer to the director of legal services.

REPORTING FRAUD

The District expects employees and others with serious concerns about any aspect of the District's ongoing operations to voice such concerns. Concerns shall be reported in writing using the fraud disclosure form available for all employees. This form encourages individuals to sign allegations but a signature is not required. If an allegation is made in good faith, but is not corroborated by the investigation, no action shall be taken against the person who files the allegation. If an individual makes malicious allegations, disciplinary action may be considered against that individual.

Individuals may contact the director of legal services directly.

Whenever appropriate, and subject to legal constraints, the originator of the complaint shall receive information about the outcome of any investigation.

INVESTIGATION
RESPONSIBILITIES

The director of legal services shall have the primary responsibility for the investigation of all suspected fraudulent acts as defined in this policy. Any employee who suspects dishonest or fraudulent activity shall notify the director of legal services immediately. An employee shall not attempt to personally conduct investigations and shall not contact the suspected individual in an effort to determine facts or demand restitution.

Upon completion of the investigation, the director of legal services shall submit a report of findings to the Superintendent, the Board President, and to other administrators, as appropriate. The director's report may contain a recommendation to refer the matter to appropriate law enforcement and/or regulatory agencies for independent investigation. The decision to make any such referral shall be made by the Superintendent or the Board, in conjunction with legal counsel.

CONFIDENTIALITY

The director of legal services shall treat as confidential all reports of suspected fraud or irregularities and all information obtained through an investigation. The District shall attempt to protect an individual's identity when a report is made and the individual does not want their name disclosed. The investigation process, how-

FISCAL MANAGEMENT GOALS AND OBJECTIVES
FINANCIAL ETHICS

CAA
(LOCAL)

ever, may reveal the source of the information, and/or a statement by the individual may be required as part of the evidence. The District shall not tolerate harassment or victimization and shall take action to protect a person who raises a concern in good faith.

Investigation results shall not be disclosed or discussed with anyone other than those who have a legitimate need to know. Concerning the activity under investigation, all inquiries from the suspected individual, his or her attorney or representative, or any other inquirer shall be directed to the director of legal services.

AUTHORIZATION In the course of an investigation of suspected fraud, with proper notification of the appropriate level of management and in the presence of the appropriate administrator, the director of legal services shall have:

- 1 Free and unrestricted access to all District records, premises, and facilities, whether owned or rented by the District.
- 2 The authority to interview employees.
- 3 The authority, when it is in the scope of the investigation, to examine, copy, and/or remove all documents, electronic data, files, tapes, disks, computers, and other equipment and storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities.

CONSEQUENCES If an employee is found to be engaging in or to have been engaged in fraudulent acts, or failed to report fraudulent acts, he or she shall be subject to disciplinary action, up to and including termination. Based on the seriousness of the offense, the results may be referred to the appropriate law enforcement and/or regulatory agencies.

COMAL INDEPENDENT SCHOOL DISTRICT

FRAUD, THEFT, AND CORRUPTION DISCLOSURE FORM

Comal ISD is committed to the highest standards of openness, honesty, and accountability. In consideration of that commitment, Comal ISD expects employees and others with serious concerns about any aspect of Comal ISD’s ongoing operations to come forward and voice those concerns.

Please complete this form as accurately, and with as much detail as possible. Attach additional forms, or extra sheets of paper, if needed.

Return this form to the Director of Legal Services (office ext. 2086) or email it to armando.maese@comalisd.org.

NAME (of employee filing report): _____

DIVISION (of employee filing report): _____

Phone Numbers (of employee filing report): ext: _____ Home: _____

Cell: _____ Other: _____

Best Times to be Reached: _____

Nature of Concern:

Related Background Information:

Specific Details Related to Concern:

Names and Position of People Involved:

Name

Position

APPENDICES

COMAL INDEPENDENT SCHOOL DISTRICT

APPLICATION FOR DIRECT DEPOSIT OF PAYROLL

I hereby authorize Comal ISD and my Financial Institution named below to initiate credit entries, and if necessary debit entries and adjustments for any credit entries in error, to my checking/savings account indicated below. This authority will remain in effect until CISD has received written notification from me of its termination in such time and manner as to afford CISD and my Financial Institution a reasonable opportunity to act of it.

- NEW ENROLLMENT
- CHANGE ENROLLMENT
- CANCELLATION OF ENROLLMENT

Financial Institution Name: _____

Financial Institution Address: _____

City: _____ State _____

Transit/ABA (Routing) Number: _____

- Checking
- Savings

Account Number: _____

A voided check (no deposit tickets) must be included with this application form.

Employee Name (Please Print): _____

Social Security #: _____

Campus/Department: _____

Employee Signature: _____ Date: _____

After this form is received by payroll, the first check will be a pre-note and NOT direct deposit. Direct Deposit will usually start with the second check.

COMAL INDEPENDENT SCHOOL DISTRICT

**2011-2012 MONTHLY
PAYROLL SCHEDULE**

<u>MONTH</u>	<u>PAY DATE</u>	<u>DIRECT DEPOSIT DATE</u>
July	07-15-11	07-14-11
August	08-13-11	08-12-11
September	09-15-11	09-14-11
October	10-14-11	10-13-11
November	11-15-11	11-14-11
December	12-15-11	12-14-11
January	01-13-12	01-12-12
February	02-15-12	02-14-12
March	03-09-12	03-09-12
April	04-13-12	04-12-12
May	05-15-12	05-14-12
June	06-15-12	06-14-12
July	07-13-12	07-12-12
August	08-15-12	08-14-12

Payroll due dates is the 1st of every month. (This is for any timesheets or extra duty pay.)

COMAL INDEPENDENT SCHOOL DISTRICT	
2011 - 2012 BI-WEEKLY PAYROLL SCHEDULE	
DATES PAID FOR	PAY DATE
June 26 - July 09, 2011	22-Jul-11
July 10 - July 23, 2011	5-Aug-11
July 24 - Aug 06, 2011	19-Aug-11
August 07 - August 20, 2011	2-Sep-11
August 21 - September 03, 2011	16-Sep-11
September 04 - September 17, 2011	30-Sep-11
September 18 - October 01, 2011	14-Oct-11
October 02 - October 15, 2011	28-Oct-11
October 16 - October 29, 2011	11-Nov-11
October 30 - November 12, 2011	#*22-Nov-11*
#*Normally Payday is 11/25/2011*	
November 13 - November 26, 2011	9-Dec-11
November 27 - December 10, 2011	# *16-Dec-11*
#*Normally Payday is 12/23/11*	
Christmas Break 12/18/11 - 12/31/11	
December 11 - December 24, 2011	6-Jan-12
December 25, 2011 - January 07, 2012	20-Jan-12
January 08 - January 21, 2012	3-Feb-12
January 22 - February 04, 2012	17-Feb-12
February 05 - February 18, 2012	2-Mar-12
February 19 - March 03, 2012	#*9-March-12*
#*Normally Payday is 03/16/2012*	
March 04 - March 17, 2012	30-Mar-12
Spring Break 03/11/2012 - 03/17/2012	
March 18 - March 31, 2012	13-Apr-12
April 01 - April 14, 2012	27-Apr-12
April 15 - April 28, 2012	11-May-12
April 29 - May 12, 2012	25-May-12
May 13 - May 26, 2012	8-Jun-12
May 27 - June 09, 2012	22-Jun-12
June 10 - June 23, 2012	6-Jul-12
NOTE: *These payroll dates could be estimates*	
# Early payroll: Direct Deposit & Payday will be the same day	

**COMAL INDEPENDENT SCHOOL DISTRICT
TUTORING
Weekly Time Sheet 2011-2012**

Name: _____

Program: _____ **Campus:** _____

Social Security/Employee Number: _____

Position: **Teacher** **Para Professional** **Part-time**
 (6117) **(6121)** **(6126)**

Sunday						
Monday						
Tuesday						
Wednesday						
Thursday						
Friday						
Saturday						

Total Hours: _____

Budget code: _____

Date: _____ Employee Signature

Date: _____ Principal Signature

***Please complete and turn into Nicole Dean**

CRIDER INSURANCE SERVICES, INC.

THIRD PARTY ADMINISTRATORS

6300 Ridglea Place Suite 315 Fort Worth, TX 76116

817-735-8304 817-735-8301 (FAX) 1-800-466-2324 (TOLL FREE) email: criderins@aol.com

To: 403(b) and 403(b)(7) agents/representatives
Re: COMAL ISD Procedures and Forms

Included in this packet are a Salary Reduction Agreement, Maximum Annual Contribution worksheet and Texas Uniform Disclosure Notice (for annuities only) that are necessary to establish, change, or stop a contribution to a 403(b), 403(b)(7), and 457 plan (if available) for eligible Comal ISD employees.

These forms and a copy of the company application/enrollment form are required items in order to process the request.

Only products that are approved and appear on the Teacher Retirement System of Texas (TRS) list of vendor companies are eligible to receive employee contributions (unless established prior to June 1, 2002, which are grandfathered contracts; however, if a change in the contract is required, the company must be on the TRS approved vendor list).

The complete list of TRS approved 403(b) vendor companies is available at the TRS web site, www.trs.state.tx.us.

PROCESSING

1. Only those contracts that have been reviewed by the TPA will be set up for payroll reduction.
2. Missing forms and/or incomplete forms will be returned to the Sales Representative or Agent for completion.
3. It is important that communications include the name, office address, telephone and contact information of the Sales Representative or Agent.

The completed forms need to be faxed or mailed to:

Crider Insurance Services, Inc.
6300 Ridglea Place Suite 315
Fort Worth, TX 76116
800-466-2324 FAX: 817-735-8301
criderins@aol.com

If faxing copies to Crider Insurance Services, Inc., the originals are to be sent to:

Ms. Janice Sanders, Manager Payroll
Comal ISD
1404 IH 35 North
New Braunfels, TX 78130

Contact Andy Crider at Crider Insurance Services, Inc., 800-466-2324 if you have any questions.

403(b), 403(b)(7) or 457 PLAN MAXIMUM ANNUAL CONTRIBUTION WORKSHEET

EMPLOYER NAME _____ Work Location _____

To determine the **Annual 403(b), 403(b), and/or 457 Maximum Contribution** enter the appropriate information below:

1. Enter your gross annual salary\$ _____

2. Basic Limit (lesser of Line 1 or basic maximum limit below)

	Year	Basic Maximum Limit	Educators with 15+ Years With Current Employer (402g limit)
A.	2009	\$16,500	\$19,500
B.	2010	\$16,500	\$19,500
C.	2011	\$16,500	\$19,500

3. Catch up provision for persons Age 50 and older

	Year	Basic Limit	Additional Amount	Total Annual Maximum Age 50 and Over	Educators Age 50+ with 15+ years Current Employer (402g Limit)
A	2009	\$16,500	\$5,500	\$22,000	\$25,000
B.	2010	\$16,500	\$5,500	\$22,000	\$25,000
C.	2011	\$16,500	\$5,500	\$22,000	\$25,000

4. Maximum Annual Contribution must be *lesser of* Line 1, Line 2 or Line 3 (age 50 and over). The lifetime maximum 402g limit is \$15,000. Excess contributions may incur tax penalties.

	Year	Annual Maximum Contribution	Monthly Contribution
	2011 (Enter amount you qualify for from Line 1, 2A or 3A)	_____	_____
	2011 (Enter amount you qualify for from Line 1, 2B or 3B)	_____	_____
	2011 (Enter amount you qualify for from Line 1, 2C or 3C)	_____	_____

Employee Name (Printed or Typed) _____ Age _____ Date of Birth _____

Signature _____ Date _____

Agent/Representative Signature _____ Company _____ Date _____

All calculations on this worksheet constitute the maximum that may be contributed to the aggregate of all 403(b) plans as of 01/01/08. Current amounts reflected may be subject to future legislative change and/or IRS interpretations. All calculations on this worksheet are based on the information provided by you, the Client. This form should not be construed as legal or tax advice. You should consult your tax professional or tax attorney if you have any questions. Maximum Annual Contribution limits 01/01/11 - 12/31/11.

**FIRST,
IDENTIFY
VENDOR
COMPANIES
APPROVED
BY YOUR
EMPLOYER**

Exchange is moving plan assets from one Vendor Company to another vendor company within the current employer's plan.

Transfer is moving plan assets from a former employer's plan to your current employer's plan.

Rollover is moving plan assets from an employer 403(b) plan to an IRA (must be retired, no longer working for the employer, disabled or have attained age 59 ½).

HOW TO COMPLETE A 403(b) EXCHANGE, LOAN, TRANSFER, ROLLOVER and/or DISTRIBUTION TRANSACTION



HERE IS HOW TO GET STARTED!

1. To initiate an Exchange, Rollover or Transfer determine the approved vendor companies in the employer's 403b plan.
2. Contact the desired investment provider (or representative) to get the forms you will need to complete in order to move your assets.
3. Contact your current vendor company (or representative) to get the forms you will need from your current provider.
4. Complete the 403b Transaction form found on our web site, www.criderins.com.
5. For other transactions, distributions, hardship withdrawals or any other transaction contact your representative and complete the 403b Transaction form. **See column 3 for instructions for sending forms.**

- Once you have completed the 403b Transaction form, distribution request from your current provider and exchange form for your new provider, and a new Salary Reduction Agreement for your new provider, (your representative or provider company can assist with these forms), all items are to be sent to Crider Insurance Services, Inc. for review and approval at the address below.

To initiate contributions:

1. Select approved Vendor Company from list for your district.
2. Open an account by contacting your representative or vendor company.
3. Submit Salary Reduction agreement: (download & complete form from web site).
4. Salary reductions for contributions begin the month specified if received prior to employer's cutoff date.

CIS is an independent company for administrative services. CIS does not market 403(b) products and is not affiliated with any vendor company.

Crider Insurance Services, Inc.

6300 Ridglea Place Suite 315

Fort Worth, TX 76116

800-466-2324 email: criderins@aol.com



AUTHORIZATION FORM FOR 403(b) TRANSACTIONS

This form must be completed and submitted with all other required forms for establishing, changing, modifying, or any movement of your 403(b) assets will be approved. Crider Insurance Services, Inc. will return approved requests or forward to insurance/investment provider companies as directed by employee or agent/representative.

NAME OF SCHOOL DISTRICT: _____

ACCOUNT INFORMATION

Owner/Participant Name _____
Last First Middle

Mailing Address _____
Street City State Zip

Social Security Number _____ Date of Birth _____

Work/Daytime Phone Number _____ Home Phone Number _____

Email address _____

Employment Status (check one) Currently Employed Retired Severed from above district
If Retired/ Severed provide date of retirement/severance _____

Investment/Annuity Provider _____

Product Name _____ Policy or Account Number _____

ACTION REQUESTED (Please check each that applies)

- TRANSFERS** Call 800-466-2324 to verify if your employer/former employer allows transfers. Check appropriate box.
 - Money coming from another employer's 403(b) plan to the current Employer's 403(b) plan. Note, the prior employer's plan must allow transfers out of its plan and the current employer must allow transfers into its plan.
 - Money transferring out of prior employer to new employer
Note: The new employer's plan must allow transfers into its plan. The prior employer must allow transfers out of its plan.

Transfer assets from the _____
(name or insurance/investment company) to _____
insurance/investment company.

_____ (name of employer transferring assets from).

Transfer assets as follows:

- Full Balance
- Partial Balance Amount \$ _____

- EXCHANGES** (Change of insurance/investment selection within the current employer's 403(b) plan.

Transfer assets from: _____
(name of insurance/investment company)

Transfer assets to: _____
(name of insurance/investment company)

Transfer assets as follows:

- Full Balance
 Partial Balance Amount \$ _____

- LOANS**

Amount of loan request \$ _____

Current balance in account _____

IMPORTANT: Loan amount may not exceed (A) the lesser of \$50,000 reduced by (1) the highest outstanding balance of loans from the plan during the one year period ending on the day before the date on which loan was made or (2) the outstanding balance of loans from the plan on the date on which such loan was made with this employer or any related employer) or (2) the greater of 50% of present value of the nonforfeitable accrued benefit (surrender value) under the plan, or \$10,000.

Insurance/investment company where current 403(b) and/or 457 accounts are with this employer:

Have you ever take out a 403(b) or 457 loan with current employer?

Yes No

If yes, what is the name(s) of the company(ies)?

Is there a balance still due on loans with current employer? Yes No

If yes, what is the current balance due on the loan? _____

Is there a balance still due on loans with former employers? Yes No

If yes, what is the current balance due on the loan? _____

Have you ever defaulted on a 403(b) or 457 loan? Yes No

If yes, what is the name of the company? _____

I have outstanding loans from other retirement plans. Yes No

If yes, please list below:

WITHDRAWALS/DISTRIBUTIONS

- Financial Hardship -- Documentation, including receipts to verify the hardship need and amount requested must be submitted. By completing this request, I certify that I have exhausted all other financial resources available to me.

You must take the maximum loan available to you before taking a Hardship Withdrawal if loans are allowed by your employer's Plan and your vendor company.

Reason for hardship: Check one (will not be processed if not checked)

- Deductible Medical Expense in excess of 7.5% of gross income
 Casualty loss of principal residence
 Purchase of principal residence
 Funeral expense for immediate family
 Prevent eviction from principal residence
 Post secondary education, tuition, room and board or related fees

If hardship withdrawal is taken, IRS regulations prohibit contributions to this Plan or any other plan your employer sponsors for six months following the Hardship withdrawal

- Disability – Permanent disability as defined in IRC Section 72(m)(7) – Physician verification required
 Required Minimum Distribution (RMD)
 Normal Distribution (Severance from employment, age 59 ½ or older, or other reason not Listed).

ROLLOVER CONTRIBUTION

Reason for rollover distribution: (check all that apply)

- Age 59 ½ or more
 Disabled
 Severance from employer on _____ (retirement, change of employment, termination) date
employment, termination)

Rollover assets from: _____
(name of insurance/investment company)

Rollover assets to: _____
(name of insurance/investment company)

Transfer assets as follows:

- Full Balance
 Partial Balance Amount \$ _____

**UNIFORM DISCLOSURE NOTICE TO POTENTIAL PURCHASER OF 403(b)
ANNUITY CONTRACT THROUGH SALARY REDUCTION AGREEMENT
WITH EDUCATIONAL INSTITUTION**

Section I (for All Annuity Contracts)

Name of Agent Offering the Annuity Contract for Sale:	
Address of Offering Agent:	
Telephone Number of Offering Agent:	
State License Number of Offering Agent:	
State Agency Issuing the Offering Agent's License:	
SEC License or Registration Number of Offering Agent (if applicable):	
Name of Insurance Agency:	
Address of Insurance Agency:	
Telephone Number of Insurance Agency:	
State License Number of Insurance Agency:	
State Agency Issuing the Insurance Agency's License:	
Name of Insurer (company underwriting the annuity):	
Address of Insurer:	
Telephone Number of Insurer:	
Name of Insurer's Account Representative Authorized to Respond to Inquiries or Complaints:	
Address of Insurer's Account Representative:	
Telephone Number of Insurer's Account Representative:	
FAX Number of Insurer's Account Representative:	

Amount of Any Other Fees, Costs or Penalties:			
Any Other Contract Restrictions that Exceed 10 Years:			
How long the annuity is required to be in force before the purchaser is entitled to the full bonus accumulation value:			
The manner in which the amount of the guaranteed benefit under the annuity is computed:			
Are loans guaranteed to be available under the annuity:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
What restrictions, if any, apply to the availability of money attributable to the value of the annuity once the purchaser is retired or separated from the employment of the employer:			
Does the annuity guarantee the participant the right to surrender a percentage of the surrender value each year, and the percentage, if any:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Does the annuity guarantee the interest rate associated with any settlement option:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	

Section III (Relating to Variable and Equity-Based Index Annuity Contracts)

Article 6228a-5, Vernon's Texas Civil Statutes, Section 11 provides the following:

- (a) A person who offers to sell an annuity contract that is or will likely be the subject of a salary reduction agreement shall provide notice to a potential purchaser as provided by this section: ...
- (d) A variable annuity must be accompanied by:
 - (1) a notice that includes any item listed in Subsection (c) of this section [Section II of this form] that is applicable to variable annuities;

This disclosure notice has been explained to me by the agent named in Section I, and I understand that if the investment product related to this notice does not meet the requirements of Texas law and TRS rules, that I have specific legal remedies. I also understand that I will be given a completed copy of this notice.

Signed: _____ Date: _____
Signature of Potential Purchaser

Signed: _____ Date: _____
Signature of Agent Shown in Section I



CONTRIBUTION ACKNOWLEDGMENT FORM

Comal Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

“A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.”

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools, District departments, or various District groups and clubs. These charitable contributions are deductible by the contributor on their tax return. The federal identification number of Comal Independent School District is 74-6001777.

Please note, contributions made to various parent or community organizations, such as PTOs and Booster Clubs, are not contributions to the District. Since these organizations are separate entities from the District, the District’s tax-exempt status does not apply to these organizations. These organizations must apply for their tax-exempt status under IRS Code Section 501(c)(3). Evidence of their tax-exempt status would be a Determination Letter from the IRS. When a PTO or Booster Club donates monetary or non-monetary items to the District, then the donation is considered a contribution to the District.

Please complete all information requested in the form below.

Comal Independent School District greatly appreciates the support of:

Name of Contributor: _____

Address: _____

Contact Name/Phone #: _____ / _____

Contact email: _____

Description of item(s) _____

Estimated \$ Value _____

Purpose of donation _____

Date Received _____

This support will assist the District in continuing to improve the educational environment.

Print Name & Title of District Employee

Signature of District Employee

School or Department

Today’s Date

Copies – Contributor; School or Department; Business Office – Director of Business Services