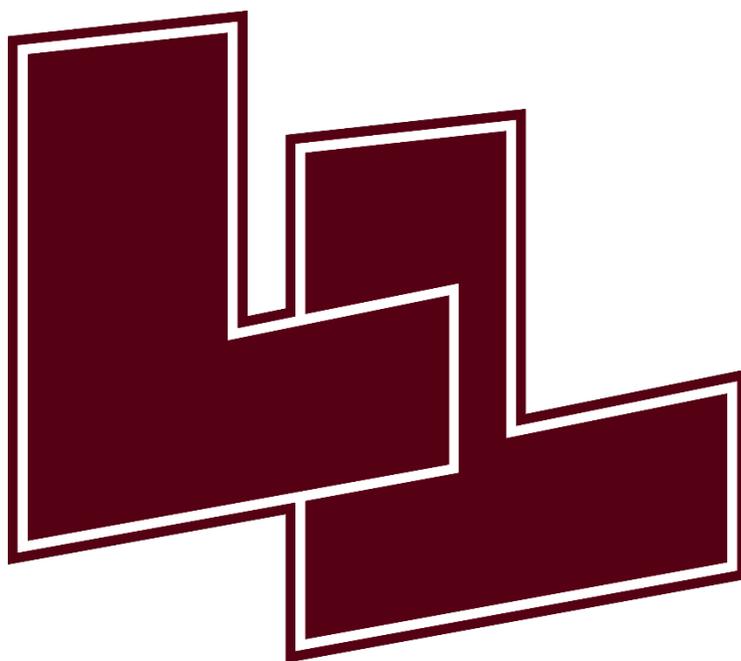


**LOCKHART ISD
BUSINESS OFFICE
PROCEDURES MANUAL
2017-2018**



Revised 11/1/17

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BUSINESS OFFICE CONTACTS

<u>Title</u>	<u>Name</u>	<u>Phone</u>
Chief Financial Officer	Tina Knudsen	398-0045
Purchasing Manager	Tanya Homann	398-0052
District Accountant	Michelle Wylie	398-0019
General Ledger Accountant	Jill Hansen	398-0022
Accounting Specialist/CFO Secretary	Tina Ramirez	398-0015
Payroll & Benefits Specialist	Nancy Arana	398-0020
Accounts Payable Specialist	Jennifer Velasquez	398-0021

INTRODUCTION

Lockhart Independent School District is committed to the efficient and legal use of resources available to the district. The Business Office of Lockhart ISD is committed to customer service; therefore this procedures manual provides guidance to employees on a variety of business topics.

ETHICS

Responsibility for financial affairs rests in the prudence and integrity in the management of the district funds in employees' custody and in all financial transactions. The responsibility lies not only in the Administration Office employee functions, but also for each individual employee that purchases products or services on behalf of the district, or is paid a salary for the performance of duties. District employees shall be sensitive and responsive to the rights of the public and its changing needs. District employees shall exhibit loyalty and trust in the financial affairs and interests of the government that they serve, and shall not knowingly be a party to or condone any illegal or improper financial activity. District employees shall not use public property or resources for personal gain. Employees shall review the Business Office Procedures manual annually and acknowledge receipt and review on the employee emergency card.

GIFT OF PUBLIC FUNDS

Article III, Sections 51-53 of the Texas Constitution prohibits the gift or loaning of public funds. What are Public Funds? Public funds are "moneys belonging to the government, or any department of it in the hands of a public official" (*Black's Law Dictionary* 856, 6th ed. 1991). In summary, public funds are any funds collected from taxes or fees imposed by a governmental entity to raise revenues and any funds under the control of a governmental entity.

Public Purpose of the Statute: The Three-Step Test

- (1) To accomplish a public purpose, not to benefit private parties;
- (2) To retain public control over the funds to ensure that the public purpose is accomplished; and
- (3) To protect the public's investment and ensure that the political subdivision receives a return benefit.

Some examples of gifts of public funds including (but not limited to):

- 1) Advances of payroll (This is the giving or lending of the credit of a political subdivision, which is expressly prohibited in the Texas Constitution, Article III, section 50);
- 2) Issuing a district purchase order for employee personal purchases. (This gives the employee the district discounts and/or tax exemption for which they might not otherwise be entitled to);
- 3) Purchase of gift cards with district credit cards;
- 4) The use of school employees to construct or maintain the real or personal property of a public servant constitutes the misapplication of public resources {*Texas Penal Code, Section 39.02*}.
- 5) Providing "release time" for the benefit of professional organizations is a gift of public funds {*Opinion of Tex. Attorney Gen. No. MW-89 (1979)*}. This does not apply to developmental leave because it gives the public better-trained employees, and may be approved under Texas Education Code section 21.452;
- 6) Awards in excess of \$50 to encourage student attendance, achievement, or other performance;
- 7) School boards must approve expenditures of public funds ahead of time to allow for a determination that the expenditure would serve a public purpose. After the fact approvals or Reimbursements are not allowed.

FRAUD PREVENTION

Financial fraud is the intentional misrepresentation of material existing fact made by one person to another with knowledge of its falsity and for the purpose of inducing the other person to act, and upon which the other person relies with resulting district financial injury or damage. Lockhart ISD is committed to the prevention of financial fraud. Employees are expected to handle district property and resources with the utmost care of a reasonably prudent person. Employees may observe financial activity in their environment that may need to be investigated. Therefore, employees are encouraged to report any observations of potential financial impropriety to their immediate supervisor. In the event that the employee would prefer to report their observations to someone other than their immediate supervisor, employees are encouraged to contact the Chief Financial Officer.

Some examples of financial fraud include:

- 1) Using school equipment, supplies or materials for personal use or to benefit an organization other than Lockhart ISD;
- 2) Intentionally altering a government record so that the record is not fact;

- 3) Intentionally writing the wrong date on a receiving record so that the expense is recorded in a different fiscal period than it would have been if it were the correct date; and/or
- 4) Not depositing cash into the bank account when received (i.e. using the cash for a temporary personal loan, and paying it back on pay day).

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DISTRICT LIABILITY RELEASE

Lockhart ISD property and casualty insurance coverage does not extend to personally owned vehicles. Consequently, drivers/owners of vehicles that are parked on or near Lockhart ISD property, or engaged in school activities should understand that in the event of an accident, the employee's insurance will be the carrier for financial responsibility of any damages. In short, employees, volunteers, and substitutes that park their vehicle on or near Lockhart ISD property, or use their personal vehicle on school business should understand that they are responsible in the event of an accident. (re: Texas Tort Claims Act).

FINANCIAL LIABILITY

I agree to reimburse the Lockhart ISD through payroll deduction for personal long distance phone calls, personal NSF checks written to Lockhart ISD, payroll overpayments, unaccounted for travel advances, unattended staff development registration fees, charges in the cafeteria, and/or any other personal expenses that they incur.

BUSINESS OFFICE HANDBOOK ACKNOWLEDGEMENT

I hereby acknowledge that I am aware of the Lockhart ISD Business Office Procedures Manual located on the district website and also on the F:drive under Finance on my computer. I agree to read the procedures manual and abide by the standards, policies and procedures defined or referenced in this document.

The information in this procedures manual is subject to change. I understand that changes in district policies may supersede, modify, or eliminate the information summarized in this procedures manual. As the district provides updated policy information, I accept responsibility for reading and abiding by the changes. I understand that no modifications to contractual relationships or alterations of at-will relationships are intended by this procedures manual.

I understand that I have an obligation to inform my supervisor or department of any changes in personal information, such as phone number, address, etc. I also accept responsibility for contacting my supervisor or the Lockhart ISD Human Resources Office or the Business Office if I have any questions, concerns, or need further explanation.

I understand that in future years past the 2017-2018 school year, these releases will be received electronically and acknowledged electronically.

Printed Name

Signature

Date

PURCHASING PROCEDURES

PURCHASING SOURCES

1) 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 SKYWARD, it does not necessarily mean that they are an approved vendor. Only approved vendors may be used for purchases.*** Campuses/departments may call the Purchasing Department for information at 398-0052.
- b) The principal/department head shall follow the guidelines, as described subsequently, for purchasing requirements depending upon the total purchase price.

2) 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, DIR, TXMAS, Region 20/13, Buy Board, TCPN, TIPS, CTPA, or other school districts) provided the Board has approved a resolution to allow District participation. This is referred to as cooperative or inter-local 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.

3) Sole Source Purchases

- a) Sole source purchases must be supported by a sole source affidavit stating their “sole source” status, which may be obtained from the Purchasing Manager. 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 will 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, software or books.
- b) The 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 must be submitted to the Board by the Purchasing Department for approval. 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.

4) 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, as further defined by the Purchasing Manager, 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.

5) Internet Vendors:

- a) Internet Vendors are NOT a source of purchasing items that can be purchased through existing vendors.

PURCHASING 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 over \$50,000:

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. The District Purchasing Department must prepare a formal bid, advertised in the local paper, publicly opened, and evaluated. 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.

NEW VENDOR PROCEDURES

Potential new vendors must fill out a vendor application and IRS Form W-9 which can be found on the district website. Officials, hotels, and other school districts do not require a vendor application.

Please send the vendor application along with a copy of the completed and signed IRS Form W-9 to the Purchasing Department. You can email, fax or pony the form. Please let the Purchasing Department know which campus is requesting the vendor for approval. Incorrect or incomplete data will result in delaying the addition of the vendor to Skyward.

The vendor application provides the Purchasing Department with information regarding the category of the

merchandise. Completing the vendor application form only allows a vendor to participate in the bid process and does not make them an approved vendor.

PTO/PTA AND BOOSTER CLUBS

1) Sales Tax:

PTOs/PTAs and Booster Clubs are prohibited from using the District's tax ID number to relieve them of sales tax for purchases they make for school related items.

2) Pricing:

In order for PTO/PTAs to get the District's pricing with companies, the funds must be donated to the school and the district will purchase the designated items with the donated funds. The Board must approve the donation before the donated funds may be expended. By donating to the District, the PTO takes advantage of their buying power and sales tax relief.

PURCHASE ORDERS REQUIRED

LISD requires a purchase order be issued BEFORE committing to any purchase. *Purchase orders must have at a minimum, a written pre-acquisition form approval from the building principal or the program director. Purchase orders that are created at the campus level, but are paid for out of special revenue funds, including grant funds, should have the signature or initials from the grant manager.* This applies to all accounts including campus accounts. In order to comply with the purchase order requirement, purchase orders should be issued, at a minimum, with estimated amounts and revised once a final price is determined, e.g. repairs to equipment. A campus check should not be issued until the purchase order process is followed. Exceptions to the purchase order requirement are as follows: athletic officials/workers, security workers, and utility bills.

The employee requesting supplies, materials or staff development must complete the campus-required section of the Pre-Acquisition Form (*See LISD website under "staff"*) and turn it into the campus office. The campus office will complete the remainder of the form and enter a purchase requisition into Skyward for the approval process.

There are a few exceptions as follows:

- 1) For contracted services involving companies or individuals, LISD requires a PO because the vendor information and amount can be reasonably estimated ahead of time. A PO is required to be issued in advance for extracurricular bus transportation using hourly estimates provided by STS Transportation Services and for catering requests from Food Services. These contracted service providers will require the Purchase Order before scheduling any event.
- 2) If a campus needs to reimburse a parent for a field trip that was cancelled or a lost textbook or library book that was found, or to refund summer camp or swimming classes, no purchase order is required. LISD can reimburse the parent for these types of expenditures without a purchase order.

RETURN OF MERCHANDISE

All returns of merchandise, regardless of funding source, require an authorization from the vendor to return. Call the vendor and ask for a return authorization number. If the vendor is at fault for damage or shortage of goods, ask the vendor to issue a call tag. Box up the merchandise to be returned and label to the vendor address. A call tag means that a shipping company (such as UPS) will come to your campus/location, pick up the return, and the vendor will pay the shipping charges.

Once the vendor has picked up the return, they will give you a receipt for the return. Send the receipt along with a copy of the purchase order circling the items that have been returned to the vendor. The Business Office will follow up to make sure that a credit memo is issued. The credit memo or refund will be credited to the original purchase account.

REIMBURSEMENTS

There will be no personal reimbursements for any items with the exception of travel expenses. All items must have an approved PO before purchasing. The PO requirement includes local stores such as Wal-Mart, HEB, Smith Supply, etc. Please note that these stores do not require a copy of the PO, but it is an internal LISD requirement.

REBATES

From time to time, vendors offer rebates for purchases. The only Lockhart ISD employee authorized to apply for a rebate is the District Accountant (call extension 80019). In the event that an employee is aware of a rebate and wants the district to apply for it, the employee must contact the District Accountant and provide all information necessary to apply for the rebate.

The District Accountant will complete the application for the rebate. Once the rebate has been received in the Business Office, it will be deposited to the original purchase budgetary account. In the event that the purchase crosses over to the next fiscal year, the funds will be deposited to miscellaneous general revenues and will not be available to the campus, unless the account was a federal fund. Federal fund rebates will be credited back to the original federal fund source.

CREDIT CARD PROCEDURES

All District credit cards may only be used for official LISD business. The credit cards may only be requested for employee travel or for emergency purchases. Occasionally they will be issued for supply purchases with Business Office approval. Emergency purchases are determined by the Purchasing Department. The determination will be based on the urgency of the need and other applicable methods of payment.

Lockhart ISD also has charge cards for Wal-Mart, HEB, Home Depot, etc. When the charge 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 to another campus or used for personal purchases. The user shall return the card to the school after each use. Any lost/stolen credit card(s) should be reported immediately to the Business Office. Credit cards are not to be used by outside organizations.

LISD requires a purchase order prior to any purchases being made with credit cards. Please provide a general list of what items are to be purchased, and avoid using “not to exceed” in the description. This applies even if the *vendor* does not require a purchase order. Employees should turn in the receipts when returning the credit card referencing the PO number.

UNALLOWABLE PURCHASES

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 may be at the employee’s expense and subject to disciplinary action.

EMERGENCY PURCHASES FOR MAINTENANCE AND OPERATIONS ONLY

- 1) All non-emergency/weekend-holiday purchases will be handled in normal District manner for purchasing. The Maintenance Director will verify that there are sufficient funds for the purchase and that the purchase is made using an approved vendor.
- 2) A pre-acquisition form must be completed immediately (within 1 business day) after the work is done or supplies are purchased.
- 3) The Department Head approves the Pre-acquisition form.
- 4) The Requisition is then routed to the secretary who enters the requisition into Skyward.
- 5) Only after the requisition has gone through the approval process listed above can a purchase order number be provided to the vendor.

BLANKET PURCHASE ORDERS

A blanket purchase order is a purchase order that is issued for multiple purchases within a specified time frame. Blanket purchase orders should be used on a limited basis, for example HEB purchases for a culinary arts program, local vendors for the maintenance department, or the Toshiba copy contract. If a blanket PO is issued, it may only stay open for 1 month at a time. At the end of the month, the PO must be closed and all invoices/receipts must be processed in Laserfiche for payment. If a new PO is required for the next month, then the end user will follow the same process as before.

SKYWARD REQUISITIONS

INTRODUCTION

The electronic pre-acquisition form is the first step in the acquisition process. The form can be found on the district website under the “staff” drop-down menu. Click on the link and complete required fields and click “submit”. The pre-acquisition form will go straight to your campus/department secretary, who will complete the process. Once the

principal/department head approves the pre-acquisition form, the secretary will enter the requisition into Skyward. There will be up to 3 approvals (see “**Approval Process**” below) at Central Office before this will become a purchase order. Additional step by step procedures for the Laserfiche and PO process can be found on the FORMS Public drive under Finance/Requisitioning and PO’s.

The Skyward Financial System is to be used at all times when purchasing goods, supplies, equipment, services and other items not stocked in the district’s warehouse. The purpose of a requisition is to ensure the funds are available and to document approval of the purchase or expenditure. Campus and program secretaries are responsible for entering all requisitions into the Skyward financial system. All purchases must go through the Skyward requisition process and become a PO, with the CFO signature, prior to any commitment of district dollars being made. This applies to all goods purchased or services rendered.

If the designated approver is going to be out for an extended time period, the Supervisor may appoint an alternate approver and notify the CFO with the name of the alternate approver. The CFO will recognize the alternate approver on a pre-acquisition form for a temporary basis.

Allow approximately 2 business days for requisition approval once the Purchasing/Business Department receives it. Errors and/or omissions may cause questions or return of the requisition which will delay approval.

Appropriations are allocated to campuses for ongoing campus needs. Campuses are encouraged to make purchases throughout the school year, rather than waiting until March to purchase a majority of their supplies. For federal grants, no purchase orders for supplies and materials will be authorized after March 31, due to grant restrictions. Beginning March 1 of each fiscal year, campuses will not be allowed to issue a purchase order to Wal-Mart or HEB to “just go shopping” and spend their remaining funds. This indicates poor planning at the campus level and will not be tolerated. The limit for Purchase Orders to Walmart starting March 1 will be \$500 and only 1 purchase order to Walmart for \$500 will be allowed per campus/program.

APPROVAL PROCESS

1) Fund 199 – 499 Approval levels & Student Activity Funds

- a)Special Program Director / Coordinator when applicable (GT, CTE, Title Funds, Special Programs, etc.)
- b)Purchasing Manager
- c)Chief Financial Officer

RESPONSIBILITY

End User (or secretary): Enters a request for a purchase using a pre-acquisition electronic form found on the district website, under “staff”. Once the electronic form is completed, click “submit” to submit it to the campus secretary.

Supervisors/Budget Managers/Principals: The Supervisors/Budget Managers/Principals or their designee will approve the pre-acquisition form with their original signature. If the request comes out of a special program such as bilingual, career & technology, gifted and talented, or special education, that budget manager must also sign the pre-acquisition form. Supervisors/Budget Managers/Principals are responsible for making sure that the purchase aligns with the district and/or campus improvement plan(s). Supervisors/Budget Managers/Principals are responsible for making sure that the purchase is in compliance with local, state and federal laws. Supervisors/Budget Managers/Principals may not purchase, or issue, a signature stamp with their signature to anyone.

Principals, Budget Managers and Principals are responsible for informing all staff of these written procedures to ensure that orders and services are placed using proper procedures and to avoid commitment of District dollars without proper approval. Items and services shall not be committed (ordered) without an approved purchase order. It is against District policy to place an order with a requisition number, except the Maintenance Department in an emergency. Purchase requisitions have clear wording indicating that it is a requisition and has no space for a supervisor approval. Purchase orders will have the signature of the CFO in the bottom right-hand corner.

BUDGET TRANSFERS

The Supervisors/Budget Managers/Principals have the authority move budgeted funds as long as it is within the same fund and function. A budget transfer may be entered in the Skyward budget transfer module.

Finance Secretary: It is the responsibility of the secretary and their supervisor to use the appropriate budget code and to ensure sufficient funds are available in the school/department budget prior to initiating any purchasing action. Budget codes may be obtained from campus principals or program directors. Once the pre-acquisition form has been signed, the secretary will scan the approved, signed pre-acquisition form into computer. The secretary enters information into Skyward requisition processing. Once the requisition has been approved, the finance secretary will print the PO to their computer in a PDF form and copied into the Laserfiche software.

Purchasing Manager: Reviews the purchase for approved vendors, account codes, and reviews opportunities for savings through purchasing cooperatives, etc. Approves requisition if it meets local and/or state requirements.

Chief Financial Officer: Verifies that the Supervisors/Budget Approvers/Principals have authorized the purchase through their signature. Verifies that the account code used complies with TEA requirements. Verifies budget availability. Verifies compliance with Business Office procedures.

FIXED ASSET PROCEDURES

Items valued below \$500.00 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 \$500.00. Tagged items will be purchased with object codes exclusive to supplies.

Examples of Tagged Items

Cameras (35 mm & digital over \$100.00)
Cell phones (tag behind batteries)
Chain saws
Copiers
CPU's
DVD players and televisions
File cabinets (only locking and/or fireproof)
Floor machines (scrubbers, polishers)
Hubs/routers/switches
Ice machines
Laminators
Lawnmowers
Projectors
Public Address Systems
Point of Sale Registers
Printers (LaserJet) not personal desk models
Radios
Stereos

Examples of Non-tagged Items

Adding machines/Calculators
Drapes, window blinds
Exhaust hoods
Fans
Globes
Keyboards
Lockers
Monitors
Paper cutters
Pole vault poles
Record players
Staplers

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 codes exclusive to supplies. The items are counted campus wide each year for inventory and insurance purposes.

Audio visual arts & tables	Projector, overhead
Cabinets, file	Scanner, library
Chart stands	Table, cafeteria
Chair, student	Table, square/rectangular/trapezoidal
Chair/desk combo (one unit welded together)	Table, round/oval/kidney
Desk, student	Table, student laboratory (science)
Desk, teacher	Vacuum cleaner
Die cut machines	
Fax machines	

Items valued between \$500.00 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 6397. 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).

PAYMENT PROCESS

- 1) The campus secretary should copy any newly created POs into the Laserfiche software daily. Open purchase orders with “not to exceed amounts”, 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, or 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. It is the responsibility of the employee to take a tax-exempt form when they purchase products or services. It is the responsibility of the individual employee to obtain credit for sales tax from the vendor if they made the purchase originally. The employee will be required to obtain a credit memo from the seller for the tax charged. The PO number must be written on all backup, attachments etc. accompanying the copy of the PO.
- 2) All requests for supply purchases must be made no later than March 22 of the current fiscal year to the campus administration. After March 22, the only supply purchases allowed will be perishable and consumable items. All supply purchases must be used within the current fiscal year and not be stocked up for the next fiscal year.
- 3) The following documents are needed in order for the CFO or Accountant to authorize disbursement of funds:
 - a. Purchase order
 - b. Pre-acquisition form documenting the fund source, rationale for student achievement, and the CIP/DIP goal, objective and strategy that references the expenditure, with the required approvals.
 - c. Receiving record that lists every quantity, item received, and employee signature. (Note: a receiving record may include a copy of the purchase order or packing slip with an employee’s initials and date beside each line item that was received, and/or a written notation of “all items received”, signature, and date in the body of the purchase order.) All receipt stamps in Laserfiche must include the first initial and entire last name.
 - d. For conferences or workshops, a certificate of attendance must be attached before payment is issued to the vendor. In the event that a pre-payment of the event is required, a certificate of attendance must be provided to the Business Office within ten (10) business days after the event.
- 4) The PO number should be written on all documents, attachments etc. accompanying the receipts.
- 5) All checks written in advance for advance travel, student meal money, food, etc. need supporting documentation.
- 6) No quotes or statements can be used to make final payment on merchandise or supplies, etc.
- 5) Receiving forms must be sent to AP within three (3) business days of receipt of items that were ordered.
- 6) Name of person who received items, list of items received, and date of actual delivery must be on all receiving forms prior to submitting to AP.
- 7) Multiple invoices may be paid on one purchase order.
- 8) Any changes, from the purchase order to the invoice, for freight/shipping charges will be communicated to originator through e-mail (regardless of amount) by AP to ensure proper billing of those charges.
- 9) The originator of the PO will send written communication of changes in quantity or damaged items received to AP. All changes in quantity or pricing greater than 5% will be approved by Principal or Director and sent to AP.

10) When multiple budget codes are used, and the invoice amount is different from the original PO, the PO originator must indicate corrected amounts to the individual accounts prior to submission. If the originator does not communicate the correct account distribution, AP will pro-rate the cost based upon the original account distribution.

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

CHECK REQUEST PROCEDURES

In order to receive a check by Friday, all requests and supporting documentation must be submitted to the Accounts Payable staff before noon on Tuesday of the same week, except during the weeks where there is a school holiday. Call/email the AP staff during holiday weeks for an alternate schedule.

** All invoices must be mailed directly to accounts payable at LISD ACCOUNTS PAYABLE, PO BOX 120, Lockhart, TX, 78644. Any invoices sent to the campus / department should be immediately scanned into LaserFiche and attached in the front of the PO. Vendors will be notified to send them directly to the AP department for future purchases.*

MANUAL CHECKS (OUT-OF-CYCLE)

- 1) Manual checks will only be issued for emergency purposes only. Employees not turning paperwork for conferences, supplies, services etc., in a timely manner does not constitute an emergency for the Business Office and a check will not be issued.
- 2) All manual check requests for a single check to be processed outside the regular check cycle must be submitted on the form provided by the Business Office for prior approval. The form must be signed by the Principal or Director and approved by the Chief Financial Officer.
- 3) Travel reimbursements will only be paid during regular weekly check cycles.
- 4) Checks cut in advance for student meal money, food, etc. need supporting documentation. Meal money is on a per diem, so receipts are not required. Checks issued for student meal money must be documented by student signatures in a log and then sent to Accounts Payable after the trip.

CHECK HANDLING PROCEDURES

Lockhart Independent School District, nor any campus, department, or program, should cash personal checks. All checks made out to Lockhart Independent School District schools must be for the amount of the purchase or obligation only. This applies to staff, students and parents.

Campus checks should not be issued as “blank checks with signatures”. All checks must be completely filled out, including the dollar amount, payee, date and two signatures before the check leaves the custody of the check writer.

Campuses shall not accept for deposit, any “temporary bank checks”, even if they are typed instead of hand-written.

CHECKS RETURNED FOR INSUFFICIENT FUNDS OR CLOSED BANK ACCOUNTS

Checks returned due to non-sufficient funds (NSF) OR closed bank accounts will be charged-back to the account originally deposited. Lockhart ISD utilizes the services of a check recovery company. Checks that are returned by the bank are subject to a hot check fee of \$30, made payable to the check recovery company. The check recovery company will contact each check writer to collect the funds.

GENERAL PURCHASING DEADLINES

February 28	Last day to add vendors for current school year
February 28	Purchase orders to Walmart will not be allowed to exceed \$500 starting today
March 9	Last day to request a transfer of funds to spend for other needs. Last day to submit a budget transfer, except to correct overdraft situations
March 30	Last day for Campuses to enter a Purchase Order for Instructional Supplies and Materials <ul style="list-style-type: none">• <i>Note: Campuses may have internal deadlines; this deadline is Campus to Central Office (Travel, consumable food supplies, and principal supply codes are still available)</i>
May 1	Last day to encumber grant funds for supply purchases for current year consumption
May 18	Last day for use of all other supply codes, activity account codes
May 18	Last day for any tutoring
May 31	Last day to purchase items with local charge accounts and local credit cards (Exception: Summer School, Athletics, Community Education and Maintenance)
June 6	Last day for Athletic Department to issue purchase orders
June 8	All tutoring timesheets and extra-duty must be turned into Central Office
June 8	Access to the Skyward Purchase Requisition and Purchase Order system will be suspended until the first business day in July, with the exception of the Maintenance department
June 14	Last day for Maintenance Department to issue purchase orders
June 21	All purchases must be documented and received and all receiving forms forwarded to Accounts Payable. All POs should be closed out.
June 28	Close of fiscal year and items received after this date will be charged to next year budget

Items purchased for all programs must be for the current school year only. Start up costs for the following school year are not permitted under current year funds with the exception of stock items such as copy paper. Next years funds must be used when the funds become available, July 9th or later.

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

TRAVEL PROCEDURES AND GUIDELINES

APPROVAL FOR TRAVEL

- 1) Day travel: Meal allowances are not provided, and mileage is only reimbursable if a District vehicle is not available, provided there are budgeted funds to cover such expense.
- 2) Employees must check with Central Office (Jacey, ext. 80000) on availability of a district-owned vehicle before taking personal vehicles. If a LISD vehicle is not available, you may submit your actual mileage for reimbursement or request advance mileage provided that there are available budget funds and the supervisor approves.
- 3) Prior approval for all overnight travel including the use of substitutes and pre-registration fees, shall be obtained from the employee's direct supervisor AND the Superintendent **before** any expenses are incurred or before any purchase orders, commitments, etc. can be made. Otherwise, no payments/reimbursements will be issued. Use the Request for Overnight Form in the Appendix.
- 4) The Principal/Department Head must ensure sufficient funds are available in the travel budget account.
- 5) ***Employee will submit the Request for Overnight Travel form to the Principal/Department Head to approve/disapprove request at least 30 days prior to the planned departure.*** The Principal/Department Head will then forward to the CFO and the Superintendent for approval. Do not complete the reservation or registration until the travel has been approved.
- 6) Expenses that may 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 since costs may be significant.
- 7) Expenses **NOT** allowed include insurance, banquets, charitable/conference tournaments, sales tax (except on meals), and hospitality related expenses.
- 8) If the conference includes a working lunch that is included in the conference cost, do not include it in the meal allowance request.
- 9) Overnight hotel stays are generally not allowable for Austin, unless there are extenuating circumstances that may be considered.

FEDERAL FUND TRAVEL EXPENSES

- 1) Travel expenses for federal programs will not exceed the state guidelines. If the expenses exceed state guidelines, the excess will be paid with local funds (fund number beginning with a 1XX). See Lockhart ISD Board Policy DEE (local). Per diems are not allowed with grant funds.
- 2) Gratuities (tips to servers) are not an allowable expense and may not be claimed for reimbursement or included in a District credit card charge. If there is an advance for student meals, the remaining funds must be turned into the Business Office for deposit and credit back to the original budgetary account. Funds issued for student meals must be documented by the student's signature showing that they received the funds.
- 3) Business Office controls for depositing funds will include a sequentially numbered receipt that can be traced to the budgetary accounts.

TRAVEL 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) No travel advances will be issued. Upon return from trip, receipts are required to receive up to the per diem maximums.
- 3) Travel expenses will be reimbursed **ONLY** when submitted on the Travel Report forms found on the Lockhart ISD website, and approved and signed by the Principal/Department Head. The travel reimbursement form shall be turned in no later than the 10th day after the last day of travel. 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 Business Office Procedures Manual guidelines.
- 4) An employee's travel expense reimbursement shall not exceed the amount of funds available in the current budget for such travel.
- 5) The maximum reimbursement for travel expenses is the amount indicated on the Request/Approval for Travel form.
- 6) If there are funds available in a local travel code, up to a 15% gratuity is reimbursable, except for grant funds. Gratuities are not allowable for grant funds. If a large group of employees are traveling together, a gratuity may be required by a restaurant which is in excess of the 15% guideline. If the gratuity is automatically added by the restaurant, the gratuity will be allowed. When Federal or other State/Special Revenue Funds are used, gratuities are not an allowable expense, and will be charged to a local fund account.
- 7) Request for travel reimbursements **MUST BE RECEIVED** in Accounts Payable office **BY TUESDAY AT NOON** to receive a **CHECK BY FRIDAY**. Please note that the entire budget account and all approvals must be on the expense report by the Tuesday noon deadline. Incomplete submissions may be delayed until all required information is provided.
- 8) The District will reimburse travel expenditures after the trip has occurred and the proper receipts are turned in with an approved Travel Report. A travel advance is available upon submission of proper paperwork.
- 9) Employees who do not attend a conference that has been paid for by the District must have proof of a medical emergency or reimburse the District for costs that cannot be refunded. Employees are responsible for cancelling registrations in advance if they are unable to attend.
- 10) Approved day travel or mileage reimbursement should be turned in on a monthly basis. Any travel report turned in after 10 days from the last date of travel will not be reimbursed. This does not include travel between campuses for those employees with multiple teaching assignments, who are paid once each semester.
- 11) Any travel expenses for which receipts are not received in the Business within 10 business days of the last day of the trip will be payroll deducted on the next payday. The employee's authorization for payroll deduction is in the travel documents.

- ***Any trips taken without prior approval will be at the employee's expense.***

MILEAGE

- 1) Mileage reimbursement shall be the District approved rate on the travel report if a personal vehicle is used (because a District vehicle was not available). The District will use the IRS rate in effect on the dates of travel.
- 2) The mileage reimbursement rate listed on the travel report is effective for all state and federal grants.
- 3) If commercial transportation is used, reimbursement shall be made for actual expenses and a receipt is **REQUIRED**. Do not sign up for additional insurance when renting a vehicle as the district's insurance covers rental of autos.
- 4) Each employee is assigned a home campus. Mileage will not be paid for travel between the employee's personal residence and his 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).
- 5) 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. **Key words: "Car pool"**.
- 6) The Business Office may verify mileage and change accordingly when mileage is deemed excessive or unreasonable.

MEALS

- 1) Meals for **OVERNIGHT** stays will be reimbursed at the rate found on the travel report and itemized receipts are required up to diem maximum. The allowance will be pro-rated for partial travel days; times are outlined on the actual travel report.
- 2) Meal for Sponsors traveling with High School students and the students are at rates of \$28/day (\$6 breakfast, \$8 lunch and \$14 dinner) for overnight trips. The allowance will be pro-rated for partial travel days. The District employee that requests the meal allowance for students in cash must provide a sign-off sheet where the student signs accepting the funds for meals. The sign-off sheet must have the dollar amount per student, the student's printed name and signature, acknowledging receipt of the funds.
- 3) Employees must indicate on the travel report if there was an overnight stay and the meals must be within the window of leave and return times stated on the travel report.
- 4) Gratuities are not allowed when using TEA grant funds (Funds 200-499). A local fund account code must be used if requesting reimbursement. Maximum gratuity amount is 15% unless establishment requires higher amount for large group.
- 5) For cash meal allowances provided to students at UIL events or similar events, a log of student signatures indicating receipt of the cash allowance is sufficient for a "receipt". No other receipts are required. The student signature log must be sent to the Business Office within 10 calendar days and attached to the check and documentation, and filing of the expense.

LODGING

- 1) **A PURCHASE ORDER MUST BE ISSUED FOR LODGING.** Personal credit cards shall **NOT** be used for lodging expenses, or the employee will not be reimbursed. 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 Joe Brown. It is the responsibility of the person traveling to get a written quote for hotel costs.
- 2) If a room is shared, a **separate** Request/Approval for Overnight Travel form must be completed by **each** employee.

- 3) To make a reservation for lodging, check out a district American Express (AMEX) card from your campus. Then, please go to www.savingsatwork.com/travel first. Find a hotel on the list of Choice Hotels International or Hilton hotels. Book a hotel using the district AMEX. If there is a conference hotel that is cheaper and not on the Savingsatwork hotel list, then use the most economical hotel booking.
- 4) Itemized lodging receipts are required and must be turned in to Accounts Payable, with the PO number noted on receipt, when the trip is complete. Any refunds issued should be returned to the Business Office and attached to the itemized lodging receipt (credit card signature slip receipts are not acceptable).
- 5) Lodging reimbursement will be the actual cost per employee to a maximum of \$85 per night plus applicable taxes **EXCLUDING TEXAS STATE OCCUPANCY TAX. Amounts exceeding the \$85 will be at the employee's expense and will not be paid by the district unless approval has been received in advance. Prior approval may be granted for proximity to the site where the event is held or safety/geographic area of where you are staying will be considered. Please note that if the costs exceeds \$85/night per person, then the remaining cost must be charged to a 1XX fund code that has budget funds available. Please complete the following form from the State Comptroller's website for costs exceeding \$85/night:** <https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/reqhigher.php>
- 6) A hotel occupancy tax exempt form must be taken to the hotel/motel to obtain credit for the state sales tax. The form is included in the appendix.

PARKING/PUBLIC TRANSPORTATION

- 1) A receipt or itemized statement is required for parking and toll fees when generally available.
- 2) Public transportation is approved for use when feasible. Receipts are required, if available.
- 3) The district may reimburse an employee for the actual cost of transportation by bus or taxi as long as budgeted funds are available and receipts are required, if available.
- 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, transportation company and which employees shared the taxi.
- 5) Employees are expected to use the most economical means of transportation available.

OUT-OF-STATE TRAVEL

- 1) All out-of-state travel involving students requires Superintendent approval {board policy FMG (local)}.
- 2) Requests for out-of-state travel involving students must be made in writing, using the Request for Overnight Travel Authorization Form located in the Appendix of this procedures manual, 30 days in advance, addressed to the CFO and the Superintendent. The request must include the number of students and staff traveling, the estimated line item costs, the event agenda, and the number of nights of travel.
- 3) All Superintendent-approved out-of-state travel will be reimbursed at the Federal rate for the city/county being visited.
- 4) Itemized receipts are required for travel expenses, except meals. Meals will be paid the per diem. The District's tax exempt status is not recognized outside of Texas, and therefore tax is an allowable expense up to the amount of funds budgeted.

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 or student, airline name, ticket number, class of transportation, fare, travel dates, amount, origin and destination.
- 3) All airfare reservations should be coordinated through the Purchasing Office. Sometimes the District has travel credits available which may be applied to air travel.

RENTAL VEHICLES

Do not use the school's MasterCard or American Express credit card when renting a vehicle. The district has a corporate account with Enterprise Rent-A-Car through the state rental vehicle contract. All employees **MUST** use the corporate account and provide an approved purchase order when renting a vehicle for school purposes.

When renting a vehicle, the driver must check out a Fleet Fuel card from Jacey, Receptionist, 398-0000, to use to purchase fuel for travel. The driver must also follow the Fleet Fuel guidelines stated below.

RECONCILIATION OF TRAVEL EXPENSES

All travel advances or requests for reimbursement of travel expenses will be reconciled by the District Accountant, so as to ensure consistent application of all administrative travel procedures, policies, or guidelines.

REGISTRATION FOR STAFF DEVELOPMENT

- 1) Purchase requisitions for staff development that involve overnight travel will be suspended in Skyward until the Business Office receives the "Request for Overnight Travel" form (*see appendix*).
- 2) The employee must provide a copy of the certificate of attendance for the staff development. The certificate of attendance will be attached to the payment to the vendor.
- 3) Under no circumstances may student activity funds pay for staff development costs.

FLEET FUEL

When using a district vehicle, activity bus, or renting a vehicle for district travel, each driver must fuel all vehicles using district Fleet Fuel (Fuelman) credit cards. All district vehicles **MUST** be refueled by the **DRIVER** before they are returned to Maintenance. For district vehicles, there is a Fleet Fuel credit card in the glove box of the vehicle that is specific to that vehicle. For rental vehicles, the driver must check out a Fleet Fuel card from the Central Office Receptionist to use to purchase fuel for travel.

Each employee driver is also issued a PIN card by the Central Office Receptionist when a van request is made. The PIN card is specific to each employee and NOT to be shared. Each employee is responsible for their own pin number and the transactions associated with the pin number.

In order to fuel the vehicles, Fuelman gas stations must be used. In Lockhart, there are several locations that take the Fleet Fuel credit cards. They are Pic-N-Pac #36, Judd's (Chevron), Valero, Murphy, Corner Store and Texaco South. Pic-N-Pac is the only Pay at the Pump location in Lockhart. For the other locations a pin pad inside the store must be used. The employee is responsible for obtaining a receipt when finished pumping gas. Place the receipt in the box outside of the Maintenance Office when you return. The employee is responsible turning in all receipts to the Central Office Receptionist upon return from the trip. If the receipts are not turned in within five (5) business days after your trip, the receipt will be deducted via payroll deduction.

The driver will swipe the credit card for that vehicle and will be requested to enter in the driver pin number and the odometer reading from the vehicle before it will allow the driver to pump fuel. There are limits for each vehicle for the number of gallons of gas that can be pumped at one time and the number of times a vehicle can be fueled in one day. If a limit is reached, Fuelman will not allow fuel to be pumped. Receipts for fuel should be given to your campus secretary, who will forward to Jacey at Central Office.

A listing of all Fuelman locations in the state of Texas can be found in the glove box or console of every vehicle. To find a specific Fuelman location, including outside of Texas, the following website is available: <http://sitelocator.fleetcor.com/Site/Index?network=>

If you have a problem with the Fuelman credit cards, pin numbers or fueling while on a trip, please contact the Receptionist at 512-398-0000 or the Fuelman Hotline (after hours) at 1-800-966-9013. For additional Fleet Fuel guidelines, please review the LISD Fleet Fuel Administrative Procedure.

UNALLOWABLE TRAVEL EXPENSES

Unallowable expenses, regardless of whether they are incurred while conducting official District business include, but are not limited to:

- Any expense incurred by family members or other non-district employees (The non-employee is required to pay Lockhart ISD, in advance, for their proportionate share of the cost of the lodging expenses).
- Personal expenses
- Dry cleaning and/or laundry
- Alcoholic beverage charges
- Telephone calls / Internet Services
- Movie charges
- Personal entertainment

- Tips and gratuities when using TEA grant funds (Funds 200-499)
- State sales tax

****A DISTRICT EMPLOYEE SHALL ENSURE THAT HIS OR HER TRAVEL COMPLIES WITH THESE ADMINISTRATIVE PROCEDURES. FAILURE TO ADHERE TO THE ADMINISTRATIVE PROCEDURES WILL RESULT IN DELAYED REIMBURSEMENT AND/OR REJECTION OF THE EMPLOYEE'S REIMBURSEMENT REQUEST.***

PAYROLL PROCEDURES

NON-EXEMPT EMPLOYEE ABSENTEE REPORTING

Paraprofessionals, Maintenance, Food Service, and Custodian employees are non-exempt employees that will submit absences through time sheets generated by the electronic True Time reporting system.

EMPLOYEE TIME SHEETS

Exempt Employees occasionally work hours for other duties in addition to their primary job, such as tutoring, summer school, etc. Employees must use the time sheet form that is illustrated in the Appendix of this handbook. **Time sheets must be turned in no later than ten (10) calendar days after the end of the month in which the time was worked.** Time sheets turned into payroll after the tenth (10) calendar day of the month following the work will be returned to the exempt employee and will not be paid.

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 and the credit will be available on the designated payday. An employee may split their direct deposit into multiple bank accounts. Employees may access their pay record and other related employee information via Skyward's Employee Access. The link is available in the Employee section of the Lockhart ISD Website at: <https://finance.lockhart.txed.net:444/scripts/wsisa.dll/WService=wsFin/seplog01.w>. The employee's user name (usually firstname.lastname) can be obtained from their campus TIMS or by contacting the IT department help desk. The password may be obtained by entering in the user name and click on "forgot password". Then the employee will open up their LISD email to click on the link to reset the password. If the employee does not receive the email, they need to contact the IT help desk.

DISTRIBUTION OF PAY CHECKS

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

- 1) Only principals or their designee are allowed to pick up paychecks for the campus.
- 2) Paychecks are not to be given to employees any earlier than 8:00 a.m. on the designated pay day. Pay checks will not be distributed to employees before pay day for any reason.
- 3) 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.
- 4) If you are on vacation or paid leave on a scheduled payday, you may make arrangements with your supervisor to have your paycheck mailed to you. It will be mailed one day before the scheduled pay day.
- 5) Beginning September 1, 2017, direct deposit advices will no longer be printed and distributed. All pay information is available in Skyward Employee Access.

STOP PAYMENTS ON PAYROLL CHECKS

Lockhart ISD generally does not issue stop payments on a payroll check until seven business (7) days after the mail date. To avoid delays in receiving your paycheck, employees are required to sign up for direct deposit.

PAYROLL DEDUCTIONS AND LEAVE DOCKS

Written authorization or appropriate forms **must be received by the 10th calendar day of the month to be effective during the same month**, before any deductions can be taken out of the employee's check. Cancellation of any deduction must be in writing by the employee and be sent via email to nancy.arana@lockhart.txed.net, or sent by pony mail. There are some deductions that may not be cancelled after September 1 of the current school year. Check with the payroll office if you have any questions. Questions or cancellations are accepted by email to nancy.arana@lockhart.txed.net.

Employees who are subject to payroll deductions, due to leave docks, must complete all payroll docks before the end of their pay cycle for the current fiscal year.

The following schedule outlines our leave dock practice:

1-2 days docked = 1 pay check only

3-4 days docked = 2 pay checks maximum

5-9 days docked = 3 pay checks maximum

10 days or more to be docked = 6 pay checks maximum (or before the pay cycle ends for the current fiscal year)

2017-2018 Employee Charging in School Cafeterias:

Beginning in the 2017-2018 school year, employees will be limited to a maximum balance of \$15 in charges in the cafeteria. Employees will be required to pay the balance in its entirety before being allowed to charge in the cafeteria again. If an employee fails to pay the balance before the last day of employment, the employee authorizes a payroll deduction equal to the amount of the charge balance before the end of their contract year. The Administration will usually process the deduction in either June or July after the end of the school year.

AFFORDABLE CARE ACT

Employees should read the Notice of the Marketplace which is in the appendix of this document in English or Spanish.

CHANGE OF ADDRESS

The fastest way to change your address in our system is to sign into Skyward Employee Access and electronically request a change of address. You will be prompted to enter in your new address. If you do not have access to Skyward Employee access, written authorization or an appropriate change of address form must be received in writing, with the

employee's signature, by the Human Resources department before any changes can be made. Address changes made at the campus level will not always get posted in the payroll system. Please make sure to send a copy to Human Resources.

COMPENSATORY TIME

Compensatory time earned by non-exempt employees may not accumulate beyond a maximum of 60 hours. When an employee has a balance of more than 60 hours of compensatory time, the employee shall use the excess compensatory time within the following two pay periods. Please refer to the Human Resource Employee Handbook.

Social Security Administration

STATEMENT CONCERNING YOUR EMPLOYMENT IN A JOB NOT COVERED BY SOCIAL SECURITY

Employee Name Employee ID# _____

Employer Name Lockhart ISD Employer ID# 74-6001635 _____

Your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be affected.

Windfall Elimination Provision

Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a modified formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. For example, if you are age 62 in 2013, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$395.50. This amount is updated annually. This provision reduces, but does not totally eliminate, your Social Security benefit. For additional information, please refer to Social Security Publication, "Windfall Elimination Provision."

Government Pension Offset Provision

Under the Government Pension Offset Provision, any Social Security spouse or widow(er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount of your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension.

For example, if you get a monthly pension of \$600 based on earnings that are not covered under Social Security, two-thirds of that amount, \$400, is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a \$500 widow(er) benefit, you will receive \$100 per month from Social Security (\$500 - \$400=\$100). Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to Social Security Publication, "Government Pension Offset."

For More Information

Social Security publications and additional information, including information about exceptions to each provision, are available at www.socialsecurity.gov. You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778, or contact your local Social Security office.

By acknowledging receipt of the Business Office Procedures Handbook, I certify that I have received Form SSA-1945 that contains information about the possible effects of the Windfall Elimination Provision and the Government Pension Offset Provision on my potential future Social Security Benefits.

Signature of Employee _____ **Date** _____

Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

New legislation [Section 419(c) of Public Law 108-203, the Social Security Protection Act of 2004] requires State and local government employers to provide a statement to employees hired January 1, 2005 or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security**, is the document that employers should use to meet the requirements of the law. The SSA-1945 explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset Provision can affect a Social Security benefit received as a spouse, surviving spouse, or an ex-spouse.

Employers must:

- Give the statement to the employee prior to the start of employment;
- Get the employee's signature on the form; and
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

Copies of the SSA-1945 are available online at the Social Security website, www.socialsecurity.gov/online/ssa-1945.pdf. Paper copies can be requested by email at ofsm.oswm.rqct.orders@ssa.gov or by fax at 410-965-2037. The request must include the name, complete address and telephone number of the employer. Forms will not be sent to a post office box. Also, if appropriate, include the name of the person to whom the forms are to be delivered. The forms are available in packages of 25. Please refer to Inventory Control Number (ICN) 276950 when ordering.

TIMEKEEPING PROCEDURES

True Time electronic timekeeping system and associated work records will become the official basis for recording hours worked for non-exempt employees of the LISD.

All non-exempt employees must “clock in” in the morning, “in and out” at lunch, and “clock out” at the end of the work day. Employees should not clock in earlier than 7 minutes before their scheduled start time without prior supervisor approval. Employees shall not clock out before their scheduled ending time, unless authorized by their supervisor.

Exceptions to using True Time which would require an employee to submit a paper timesheet are as follows:

- new employees (until new hire paperwork is processed and they are added to time clock)
- paraprofessional substitutes that are not on the TrueTime system

Employees subject to wage and hour (non-exempt) employees may not be assigned a coaching responsibility or club sponsor assignment that is paid by a flat rate stipend. Non-exempt employees are subject to the federal minimum wage in effect at the time of performing the work. Lockhart ISD supervisors shall not assign non-exempt employees to coaching or club sponsor assignments or any other assignment that pays a flat rate stipend.

Employees that are subject to wage and hour (non-exempt) shall not access, or send email from their email account if they are not on the clock.

SUBSTITUTE PAY

All substitutes must be approved (before working) by the Human Resources Department and in the Payroll system in order to be paid. All substitutes are required to be on direct deposit.

FEDERALLY FUNDED EMPLOYEES

The Office of Management and Budget of the United States of America Circular A-87 requires proper documentation of the expenditure of federal funds for salaries and benefits. The documentation must show that the salaries and benefits of the employees supported the grant goals and objectives. Therefore, the following procedures will be followed at Lockhart ISD to ensure that this requirement is documented properly:

- A. Employees funded 100% with federal funds:

- Employees whose salaries are paid exclusively (100%) with federal funds will be required to complete the semi-annual certification form (*see Appendix*) that he/she is engaged solely in activities supported by the applicable source in accordance with OMB Circular A-87, Attachment B, paragraph 8.h(3). Supervisors will also be required to sign the form acknowledgement.

B. Employees funded partially with federal funds:

- Employees whose salaries are paid partially with federal funds will be required to complete a Maintenance of Effort Form (*see Appendix*) that meets the standards in subsection (5) unless a statistical sampling system (see subsection 6) or other substitute system that has been approved by the cognizant Federal agency. The documentation should show that he/she is engaged solely in activities supported by the applicable source in accordance with OMB Circular A-87, Attachment B, paragraph 8.h (3).
- The Maintenance of Effort Form must meet the following standards:
 - 1) They must reflect an after the fact distribution of the actual activity of each employee; and
 - 2) They must account for the total activity for which each employee is compensated; and
 - 3) They must be prepared at least monthly and must coincide with one or more pay periods; and
 - 4) They must be signed by the employee.

QUICK GUIDE TO CAMPUS FUND RAISING AND CASH HANDLING

- ✓ This guide applies to LISD Club or Campus sponsored fundraising (not Booster Clubs or PTO/PTAs)
- ✓ Must be for a school related purpose (See policy CFD local)
- ✓ Must enhance the educational programs or students general welfare (See policy FJ local)
- ✓ All fundraisers must be approved by the Principal no later than October 1 (See policy FJ local)
- ✓ No raffles may be conducted (See policy FJ local)
- ✓ **All receipts of funds must be deposited into the Campus bank account** (See policy FJ local)
- ✓ All funds received must be properly documented with a pre-numbered triplicate receipt. One receipt copy each goes to the (1) person paying, (2) campus file, and (3) District Business Office.
- ✓ All events that charge admission must have pre-numbered tickets issued by the campus administration. After event, sponsor must account on district reconciliation form for all collections and unused pre-numbered tickets.
- ✓ Collections of monies that takes the time of students or teachers during school hours are forbidden unless the monies collected will benefit the school or its students (See policy FJ local)
- ✓ Each club or organization may conduct two “tax-free” sales per calendar year without collecting sales tax and remitting the sales tax to the Texas State Comptroller. The employee may not use the District’s sales tax exemption “umbrella” for personal use.
- ✓ All disbursements of funds must be paid for with a campus check (do not pay bills with cash received) – (See policy FJ local)
- ✓ All disbursements of funds must have at the minimum, (1) a vendor invoice showing the products or services received, (2) receiving record (or signature of employee with the notation that items were received), and (3) Principal’s approval.
- ✓ Funds expended may not pay for sales tax on an invoice. Lockhart ISD is a tax-exempt entity and is not required to pay sales tax.
- ✓ Funds expended may **NOT be expended for a gift card for any reason.** This is a gift of public funds (even though it is student funds – it is district money in a district bank account) and is prohibited under Texas law.
- ✓ Funds received in excess of \$50 on any calendar day must be receipted and deposited with the Campus Financial Secretary on the same calendar day and must not be held overnight.
- ✓ The Campus Financial Secretary must deposit funds with the LISD bank depository on the same day. *In the event that receipts may be expected to be received after 3 pm on a regular basis, the Campus Financial Secretary may request from the CFO or the District Accountant for a locking bank bag. This locking bank bag can be taken to the bank and put in the overnight deposit box for safekeeping. Depending upon the agreement with the bank, the bank may count it for the school and mail the receipt, or, the Secretary may come and count it on the next business day and prepare the deposit slip at that time.*

The above guidelines reference Lockhart ISD policy. The entire policy may be found at www.lockhartisd.org, click on “About Us”, then “Board of Trustees”, and then click on “Board Policies”.

ACTIVITY FUNDS

There are two types of activity funds: Student generated and Campus generated funds. They are described in detail in the next section. Staff funds held in a campus account (soda commissions, hospitality funds) should be kept in a separate code and not comingled with student funds.

WHAT ARE ACTIVITY FUNDS?

Activity funds are funds generated and accumulated by the school from the collection of student fees, school-approved fund-raising and other activities. These funds are held in trust by the school are used to promote the general welfare of the school and the educational development and morale of all students.

There are two main categories of activity funds:

Student Activity Funds (SAF) are funds generated by specific student groups, not by the district or campus. Decisions about the expenditure of student activity funds are made by the students with the assistance of a school district employee sponsor. All club and student funds are accounted for in this grouping as well as any faculty hospitality funds. These funds are accounted for as fiduciary trust funds not owned by the district.

Campus Activity Funds (CAF) are funds raised locally at the school or donated to the school and include school office and departmental accounts. Campus activity funds are considered by TEA to be district general funds. The expenditure of these funds must comply with state and board policy and with district regulations. These funds are accounted for with the special revenue governmental funds of the district.

ACTIVITY FUND RESPONSIBILITIES

Employees who organize fund raisers on behalf of Lockhart ISD must be trained once annually on the LISD procedures. The responsibilities of the various people involved in handling and accounting for activity funds is outlined below:

Campus Principals	Campus principals have ultimate responsibility for the proper handling of activity funds on their campus, the correct accounting for these funds and the overall adherence to the district procedures. Campus principals are responsible for following LISD Board policy in relation in fundraising.
Activity Fund Secretary/Bookkeeper	Campus secretaries/bookkeepers are responsible for following district procedures and guidelines for cash handling and processing purchases.
Club & Activity Sponsors	Club and activity sponsors are responsible for following district procedures and guidelines for cash handling and processing purchases. They are responsible for overseeing fundraisers and appropriate spending of funds.
LISD Business Office	LISD business office is responsible for maintaining and updating district procedures for activity funds and the business office procedures manual. The business office will also provide training for those employees the campus principal designates as bookkeepers and sponsors.
Independent Auditors	The district's independent auditor will include activity funds in the annual audit of the district's financial records.

GENERAL ACCOUNTING

GRANT APPLICATIONS AND POTENTIAL DONATIONS

Occasionally, grants will be available from different funding sources. All employees are required to get written approval (with the exception of Education Foundation for Lockhart ISD grant applications) from their immediate supervisor and written approval from the Chief Financial Officer (CFO) prior to submission of a grant application.

Employees are encouraged to review the grant prior to supervisor approval and CFO approval to assess whether the grant requires the district to provide any matching funds, whether in dollars or in-kind contributions. If matching funds are required, the campus/program/department will be required to demonstrate that their local budget will be able to provide the matching funds.

The Internal Revenue Service has communicated to Lockhart ISD that by virtue of being a public school district, Lockhart ISD does not have a 501c3 letter. This means that Lockhart ISD has all of the privileges of a 501c3 tax exempt status even though LISD does not have a letter.

“GO FUND ME” AND “DONORS CHOOSE” AND SIMILAR WEBSITES

The District does not allow staff members to submit requests to the above 2 websites or similar websites for district purposes. The District provides General Operating Funds, Campus Activity Funds and staff members have opportunities to receive grant funds from the Education Foundation for Lockhart ISD on an annual basis.

CASH HANDLING

Employees are discouraged from handling cash whenever possible. If it becomes necessary to handle cash and checks, then contact the campus secretary to obtain plastic security bags to place the cash and checks in. Two employees shall count the cash and checks, seal the bag in each other's presence, and write on the outside of the bag the total that is inside the bag (including cash and checks). **No employee or supervisor may waive the requirement to use the plastic security bags for cash and checks.**

Only Athletics employees shall handle cash and checks for the Athletics program. No other employees are allowed to handle cash and checks for the Athletics program. The Executive Director of

Athletics will determine which Athletics employee are authorized to handle cash and checks.

Only Food Service employees shall handle cash and checks for the Food Service program. No Other employees are allowed to handle cash and checks for the Food Service program. The Food Service Program Director will determine which Food Service employees are authorized to handle cash and checks.

Only Community Education employees shall handle cash and checks for the Community Education program. No other employees are allowed to handle cash and checks for the Community Education program. The Community Education Director will determine who is a Community Education employee authorized to handle cash and checks.

REQUEST FORM FOR OVERNIGHT TRAVEL OVER 24 HOURS (For Both Staff & Student Travel Overnight)

Employee(s) Name (**only one {1} employee per form**): _____

Name of Conference or Student-Related Event. **A copy of registration/agenda is required to be attached to this form.**

Registration Fee(s): _____ Registration date deadline without penalty: _____

Location of event (Note: Overnight in Austin, TX is generally NOT allowed unless there are extenuating circumstances please explain): _____

Date & Time of First Event: _____ Length of Conference or Workshop (dates): _____

Estimated Miles (one way): _____ Name & Rate of Hotel/Motel: _____

Number of Persons in Hotel Room: _____

(Note 1: Generally, a room must be shared if 2 adults of the same gender are traveling together)

(Note 2: The cost per person, excluding taxes should not exceed \$93/Night without justification & approval)

Other Estimated Expenses: Meals \$ _____ Rental vehicle Cost(if any): _____

Budget Code: _____ Amt. of unencumbered budget funds available: _____

I certify, that if I am transporting students, that I have signed parent permission slips for every student that will be traveling with me. _____

Employee Signature

I have attached pre-acquisition forms for the registration, hotel, and meals _____ (Employee initials).

Comments: _____

_____ Approved _____ Disapproved

Employee Signature

Principal or Supervisor Signature

CFO Signature

Date

Superintendent's Signature

Date

TRAVEL PROCEDURES

2017-2018 School Year

- 1) I understand that I may not register for the training or conference events until the overnight travel form has been approved by the Superintendent. (Initial) _____
- 2) I understand that I must use the most current travel report with mileage rates as listed on the travel report and meal rates. I understand that there will not be a travel advance. After the travel, I will complete the travel report, secure principal/director approval, add budget code and submit to the Business Office **before Tuesday Noon** for a check on Friday. _____ (Initial)
- 3) I understand that overnight travel (for both students and sponsors or for employees) requires prior authorization with Principal/Director and Superintendent's approval. This form is required for overnight travel regardless of whether the district or the employee is paying for the hotel and travel expenses. _____(Initial)
- 4) Employees must check with Central Office (Jacey 398-0000) on availability of a district-owned vehicle before taking personal vehicles. If a LISD vehicle is not available, you may submit your actual mileage for reimbursement or request advance mileage provided that there are available budget funds. _____ (Initial)

For mileage reimbursement: Use Map Quest or actual mileage if you are using a personal vehicle. You must ensure a school vehicle is not available to claim mileage. Be sure to double mileage for round-trips. Print and attach. Upon return, submit actual mileage report.

- 5) For meals: LISD has a "per diem" policy. This means that as long as you are spending the night in a hotel or other lodging and present the hotel receipts, you are eligible for the "per diem" for a specific meal or the entire day as long as detailed meal receipts (not the credit card slip) are provided. Do not claim the per diem for free meals received at your event. The per diem amount maximum follows the State of Texas guidelines. _____(Initial)
 1. Receipts are required.
 2. Per diem max is \$51 for each travel day and cannot be carried over to the next day.
- 6) Upon return from travel, a detailed travel report and the receipts must be filed within 10 calendar days from the last date of travel (forms attached). In the event of overpayment, employees shall reimburse the district all amounts due. (Initial)_____

"I have read and understand the procedures stated above and agree to abide by them. I understand that I am responsible for providing itemized receipts to support my travel advance or to be reimbursed by the District. If I do not provide required itemized receipts within 10 calendar days of the trip, I authorize a payroll deduction from my paycheck to reimburse Lockhart ISD up to and including the entire amount of the travel advance. Further, I authorize a payroll deduction for registration fees if I do not attend a conference/event (except for sickness that is documented), or in the event that I terminate my employment in the summer before the first work day of the upcoming school year."

Print Name

Signature

Date

Campus Name: _____

Travel Procedures for Overnight Travel *(Effective 11/01/17)*

FREQUENTLY ASKED QUESTIONS (FAQ)

Q. When do I have to have my paperwork in to receive a check for advance travel or reimbursement in the same week?

A. **Paperwork (with all signatures and budget codes) must be in by Tuesday Noon to the Business Office.**

Q. Do I need to have the 24 Hour Overnight Travel form approved BEFORE I can register for a conference?

A. **Yes, Superintendent approval for overnight travel is required before any expense is incurred. A Purchase order will follow and must include a copy of the registration and agenda.**

Q. Can I use a District credit card for travel?

A. **A district credit card should be used for lodging only. Personal meals should be paid for using personal funds and reimbursed for actual expenses up to the per diem amount by completing the travel report. Sponsors traveling with groups of students may use a credit card for meals. Please coordinate your request for a credit card with Tina Ramirez x 80015 or Jennifer Velasquez x80021 at least 7 days in advance.**

Q. Do I have to complete an overnight form if I am paying for the hotel myself?

A. **Yes. The Superintendent has final approval for all overnight travel related to school business due to an employee's absence from work while attending the school business event.**

Q. Do I have to complete an overnight form if I am taking students on a school activity overnight?

A. **Yes. The Superintendent has final approval for all overnight travel related to school business.**

Q. Do I have to take a school vehicle? Can I get reimbursed for mileage if one is not available?

A. **Yes. School vehicles must be used when available. Yes. Mileage reimbursement is available if a district vehicle is not available and if the campus/department travel budget has available funds.**

Q. May I claim receipts for meals if my trip is not overnight?

A. **No. Overnight travel is required for meal reimbursement.**

Q. Do I have to have keep receipts when I travel?

A. **Detailed receipts are required (i.e. not signature credit card slips) when your stay includes hotel lodging.**

Q. Do I get to carry-over leftover meal money to other days in my trip?

A. **No, per diems are calculated per day. They are not cumulative. There are no meal advances. Keep detailed receipts showing the food and drink purchased. Reimbursements will not exceed the maximum.**

Q. How do I account for a cash tip to a valet for example?

A. **Document those items on the Receipt Report under Other Expenses. \$1 per bag is common and acceptable.**

Q. When do I need to have everything turned back in?

A. **Within 10 calendar days of returning from your trip.**

Q. Who are the Business office contacts for overnight travel arrangements and reimbursements?

A. **Call Tina Ramirez at 398-0015, Jennifer Velasquez at 398-0021, or Michelle Wylie at 398-0019. Call Tanya Homann in Purchasing for airfare at 398-0052.**

TRAVEL REPORT - Effective 11/1/17

Page 1 of 2

LODGING: The Superintendent will approve reimbursement for all travel involving lodging. A prior authorization for travel over 24 hours involving lodging must be submitted prior to the event. (Use pink form for prior authorization).

The traveler will have to be away from headquarters **overnight to be eligible for a meal allowance.** He or she must be away from headquarters prior to 6:00 am in order to claim the breakfast expenses, prior to noon to claim the lunch expenses and return after 7:00 p.m. to claim the dinner expenses. No more than \$46 per day, including tips, will be reimbursed. **Grant funds may not be used for tips.**

TO BE FILLED OUT BY PERSONS CLAIMING LODGING AND/OR MEALS REIMBURSEMENT:

DATE	TIME		ELIGIBLE MEAL			TOTAL AMOUNT \$51.00
	LEAVE HEADQUARTERS	RETURN HEADQUARTERS	BREAKFAST \$12.00	LUNCH \$17.00	DINNER \$22.00	

*Total fares paid for travel by bus, airplane and/or etc..... \$ _____

Total car mileage _____ miles at .495 per mile..... \$ _____

Total car mileage _____ miles at .04 per mile \$ _____

The current mile rate is .535 cents per mile, however only .495 may be charged to Federal Funds (Fund # greater than 199). Mileage above .495 must be charged to a local fund code (Fund # less than 200)

Total lodging claimed..... (Detailed Receipts Required-**Per board policy –DEE-local**). \$ _____

Total meals claimed..... (Detailed Receipts Required-**Per board policy DEE-local**)..... \$ _____

Other fees or charges..... \$ _____

TOTAL TRAVEL EXPENSES FOR THIS REPORT (attach receipts)..... \$ _____

Less travel received in advance: \$ _____

Total amount to be reimbursed to employee..... \$ _____

Purpose of Trip: _____

I certify that the expenses are true and correct and were incurred by me in the performance of my official duties in accordance with polices of the Lockhart Independent School District Board of Education. I understand that I will not be reimbursed if I file this report later than ten (10) business days after the last date of travel.

Requestor Signature _____ DATE: _____

Primary Budget Code Name/Number: _____

Secondary Budget/Code Name/Number: _____

Supervisor Approval: _____

Chief Financial Officer: _____

RECEIPT EXAMPLES

Receipt
Not
Acceptable

Receipt
is
Acceptable

OLIVE GARDEN 1222
5921 W. Waco Dr
Waco, TX 76710-6356

Check # :55109

Table 72
Sabrina S
16:26 10/17/2007
Transaction #:993448489

Card Number: xxxxxxxxxxxx 8395
evans/s

Auth Code: 378635
Visa

Check Amount 15.97

Tip

Total

X
Cardmember agrees to pay total in
accordance with agreement governing
use of such card.

OLIVE GARDEN 1222
5921 W. Waco Dr
Waco, TX 76710-6356

Check # :55109

Table 72
Sabrina S
16:26:01 10/17/2007

Guest No.1

1 Water
1 Tour of Italy - L 14.75
1 * Salad

Subtotal 14.75
Sales Tax 1.22

16:26:01 10/17/2007
Please pay this amount
Total 15.97

(8395)Visa 15.97

Amount Due 0.00
Change 0.00

Note
Difference!

Dine In

THANKS FOR VISITING US TODAY!
GRACIAS POR VISITARNOS HOY!

Victor Melant
GENERAL MANAGER
(254) 751-1667

An optional 18% gratuity will be
added to parties of 8 or more.
Una propina opcional de 18% ser
agregada para grupos de 8 o mas.

Thank you in advance!
Lockhart ISD
Business Office

2017-2018 TEACHER PAY SCALE

2017-18 Step	17-18 Teacher Scale	17-18 Teacher Scale with \$1,200 Masters Degree	Notes:
0	47,000	48,200	
1	47,500	48,700	1. Salaries listed are for 10 month employment
2	48,000	49,200	2. This salary scale is intended to satisfy any potential
3	48,450	49,650	teacher pay increase of \$1,000 that may be
4	48,820	50,020	considered and/or established by the Texas
5	49,070	50,270	Legislature in a special session announced by the
6	49,320	50,520	Governor
7	49,570	50,770	3. This salary plan is for the 2017-2018 school year
8	49,820	51,020	only. It does not represent salaries for future
9	50,120	51,320	years.
10	50,220	51,420	4. Any future salary advancement is based upon the
11	50,320	51,520	annual budget approved by the Board of Trustees
12	50,420	51,620	each year.
13	50,520	51,720	5. <u>Masters degree stipend</u> : An employee is eligible
14	50,620	51,820	for a maximum of 1 advanced degree stipend
15	50,820	52,020	including Masters and Doctorates degrees
16	51,120	52,320	
17	51,950	53,150	
18	52,550	53,750	
19	53,120	54,320	
20	53,820	55,020	
21	54,520	55,720	
22	55,320	56,520	
23	56,020	57,220	
24	56,420	57,620	
25	56,920	58,120	
26	57,525	58,725	
27	58,470	59,670	
28	59,170	60,370	
29	59,630	60,830	
30	60,330	61,530	
31	61,110	62,310	

MONTHLY PAYROLL SCHEDULE

JULY 2017 THROUGH JUNE 2018

Below is the schedule for pay requests/time sheets submitted to Payroll for Professional and Paraprofessional staff that are paid monthly.

Please note the due date is the first column.

Any pay requests/time sheets received by the Payroll Office with proper approvals and budget codes, by the date in the first column will be included in the paycheck distributed on the date in the last column.

Time Sheets Due From Campus To Central Office Curriculum or Budget Manager		All Time Sheets From Curriculum & Budget Mgrs Due to Payroll by Noon		Monthly Payday	
Thursday	6/29/2017	Monday	7/10/2017	Tuesday	7/25/2017
Wednesday	8/9/2017	Monday	8/14/2017	Friday	8/25/2017
Wednesday	9/6/2017	Monday	9/11/2017	Monday	9/25/2017
Wednesday	10/4/2017	Monday	10/9/2017	Wednesday	10/25/2017
Monday	11/6/2017	Thursday	11/9/2017	Friday	11/17/2017
Wednesday	12/6/2017	Monday	12/11/2017	Friday	12/22/2017
Wednesday	1/3/2018	Monday	1/8/2018	Tuesday	1/23/2018
Wednesday	2/7/2018	Monday	2/12/2018	Friday	2/23/2018
Wednesday	3/7/2018	Friday	3/9/2018	Friday	3/23/2018
Wednesday	4/4/2018	Monday	4/9/2018	Wednesday	4/25/2018
Wednesday	5/9/2018	Monday	5/14/2018	Friday	5/25/2018
Wednesday	6/6/2018	Monday	6/11/2018	Monday	6/25/2018

BI-WEEKLY CHECK RUN PAYROLL SCHEDULE 2017-2018

True Time/ Extra Duty Timesheets Due to Payroll by Noon	Payday
Monday 6/19/2017	***Thursday 6/22/2017
***Saturday 7/1/2017 8:00 am	***Thursday 7/6/2017
Monday 7/17/2017	***Thursday 7/20/2017
Monday 7/31/2017	Friday 8/4/2017
Monday 8/14/2017	Friday 8/18/2017
Monday 8/28/2017	Friday 9/1/2017
Monday 9/11/2017	Friday 9/15/2017
Monday 9/25/2017	Friday 9/29/2017
Monday 10/9/2017	Friday 10/13/2017
Monday 10/23/2017	Friday 10/27/2017
Monday 11/6/2017	Friday 11/10/2017
***Saturday 11/18/2017 8:00 am	Wednesday 11/22/2017-Will be mailed
Monday 12/4/2017	Friday 12/8/2017
Monday 12/18/2017	Friday 12/22/2017
***Saturday 12/30/2017 8:00 am	Friday 1/5/2018
Tuesday 1/16/2018	Friday 1/19/2018
Monday 1/29/2018	Friday 2/2/2018
Monday 2/12/2018	Friday 2/16/2018
Monday 2/26/2018	Friday 3/2/2018
***Saturday 3/10/2018 8:00 am	Friday 3/16/2018-Will be mailed
Monday 3/26/2018	***Thursday 3/29/2018
Monday 4/9/2018	Friday 4/13/2018
Monday 4/23/2018	Friday 4/27/2018
Monday 5/7/2018	Friday 5/11/2018
Monday 5/21/2018	Friday 5/25/2018
Monday 6/4/2018	***Thursday 6/7/2018
Monday 6/18/2018	***Thursday 6/21/2018

EMPLOYEE TIME SHEET (Effective 8/1/17)

Employee's Name: _____ Social Security Number: Last 4 # _____

Position: _____ Campus: _____

Beginning: _____ Ending: _____

I HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE THE TIME DOCUMENTED BELOW IS ACTUAL AND ACCURATE AND AUTHORIZED BY MY SUPERVISOR. I ALSO CERTIFY THAT I WORKED THESE HOURS WILLINGLY AND WAS NOT IN ANY WAY COERCED TO WORK THESE HOURS.

Employee's Signature

Principal/Supervisor's Signature

RECORD OF HOURS WORKED

	DATE	MORNING		AFTERNOON		NOTES	HOURS
		IN	OUT	IN	OUT		
Sunday							
Monday							
Tuesday							
Wednesday							
Thursday							
Friday							
Saturday							

	DATE	IN	OUT	IN	OUT	IN	OUT	HOURS
Sunday								
Monday								
Tuesday								
Wednesday								
Thursday								
Friday								
Saturday								

Please note that timesheets must be 100% complete and submitted by the payroll deadlines to be processed.
 *Timesheets must be turned in no later than 10 days after the end of the month that the work is performed.
 Timesheets with work dates older than 30 days will be returned to the employee unpaid.

TOTAL HOURS: _____

PAYRATE: _____

BUDGET CODE: _____ AMT. \$ _____

BUDGET CODE: _____ AMT. \$ _____

Lockhart Independent School District

DIRECT DEPOSIT FORM

If this is a new account

1. The account must be established and active at your bank before you request direct deposit.
2. For savings accounts you **MUST** confirm the transit routing number with your bank.
3. Direct Deposit of your payroll may not begin until you have received at least one paycheck.
4. Then direct deposit of your paycheck will begin the following month.

If changing direct deposit account

1. Do not close existing account until this form has been processed.
2. Changing accounts for direct deposit will begin the following month.

Check all applicable items:

- | | |
|--|--|
| <input type="checkbox"/> A new account | <input type="checkbox"/> Changing direct deposit account |
| <input type="checkbox"/> Checking | <input type="checkbox"/> Savings |

Direct deposit advices can be printed by the employee using employee access.

Bank telephone number:(_____)_____

Please attach voided check. A voided check will have
the bank routing number and account number.

-
- I authorize LISD and the bank listed above to deposit my net pay into my account each pay date.
 - If funds to which I am not entitled are deposited to my account, I authorize LISD to direct the bank to return these funds to LISD.
 - I understand that my deposit will be credited to my bank according to my banks' operating procedures.

EMPLOYEE NAME (Print):_____

EMPLOYEE SIGNATURE_____

SOCIAL SECURITY # (Required):_____

DATE:_____

Department of the Treasury Internal Revenue Service

Notice 797 – EARNED INCOME CREDIT ELIGIBILITY

What Is the EIC?

The EIC is a refundable tax credit for certain workers.

Who May Claim the EIC?

You may be able to claim the EIC for 2016 if you worked and all four of the following conditions apply.

1. You (and your spouse, if filing a joint return) have a valid social security number (SSN) issued by the Social Security Administration. For more information on valid SSNs, see Pub. 596, Earned Income Credit (EIC).
2. Your 2016 earned income and adjusted gross income are both under \$39,296 (\$44,846 if married filing jointly) if you have one qualifying child; under \$44,648 (\$50,198 if married filing jointly) if you have two qualifying children; under \$47,955 (\$53,505 if married filing jointly) if you have three or more qualifying children; or under \$14,880 (\$20,430 if married filing jointly) if you don't have a qualifying child. For a definition of earned income, see Pub. 596.
3. Your filing status on your 2016 tax return is any status except married filing a separate return.
4. You were not a qualifying child of another taxpayer in 2016.

If you **do not** have a qualifying child, you must also meet these conditions.

- a. You, or your spouse if filing a joint return, were at least age 25 but under age 65 at the end of 2016. (You meet this condition if you, or your spouse if filing a joint return, were born after December 31, 1951, and before January 2, 1992.) If your spouse died in 2016, see Pub. 596.
- b. You cannot be claimed as a dependent on someone else's 2016 tax return.
- c. Your home, and your spouse's if filing a joint return, was in the United States for over half of 2016. If you are in the military on extended active duty outside the United States, your home is considered to be in the United States during that duty period and you may be able to claim the EIC.

You **cannot** claim the EIC if any of the following conditions apply.

1. Your 2016 investment income (such as interest and dividends) is over \$3,400. See Pub. 596 for more information.
2. You file either Form 2555 or Form 2555-EZ (relating to foreign earned income).

You were a nonresident alien for any part of 2016 unless you were married to a U.S. citizen or resident and elected to be taxed as a resident alien for the entire year. See Pub. 519, U.S. Tax Guide for Aliens, for more information.

Who Is a Qualifying Child? Any child who meets all four of the following conditions is a qualifying child.

1. The child is your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew). An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.
2. At the end of 2016, the child was under age 19 and younger than you (or your spouse, if filing jointly); or under age 24, a student, and younger than you (or your spouse, if filing jointly); or any age and permanently and totally disabled.

3. The child lived with you in the United States for over half of 2016. If the child didn't live with you for the required time, there are exceptions if the child was born or died during the year, the child is presumed to have been kidnapped by someone who is not a family member, or there was a temporary absence.
4. The child does not file a joint income tax return for 2016.

There are additional rules if a child is married or is the qualifying child of more than one person. For details, see Pub. 596.

How Do You Claim the EIC?

If you are eligible, claim the EIC on your 2016 income tax return. If you have a qualifying child, you must also fill in Schedule EIC and attach it to your Form 1040 or Form 1040A.

If eligible, you can claim the EIC to get a refund even if you have no tax withheld from your pay or owe no tax. For example, if you had no tax withheld in 2016 and owe no tax but are eligible for a credit of \$800, you must file a 2016 income tax return to get the \$800 refund.

Most people qualify for free tax preparation. If you earned less than \$64,000, you can file for free online at [IRS.gov/freefile](https://www.irs.gov/freefile). In addition, IRS-certified volunteers can prepare your return for free in-person if you earned less than \$54,000 or are age 60 or older. To find locations, visit [IRS.gov/vita](https://www.irs.gov/vita) or call 1-800-906-9887.

More Information

This notice provides the basic requirements to qualify for the EIC. Refer to the instructions for Form 1040, 1040A, or 1040EZ; Pub. 596; or [IRS.gov/eitc](https://www.irs.gov/eitc) for details. You can download IRS forms and publications at [IRS.gov/forms](https://www.irs.gov/forms); and you can get printed copies mailed to you by going to [IRS.gov/orderforms](https://www.irs.gov/orderforms) or by calling 1-800-829-3676.

403(b) AND 403(b)(7) ELIGIBILITY NOTICE

All employees are eligible to participate in a 403(b) or 403(b)(7) tax deferred (TSA – tax sheltered annuity) retirement plan. TSA's are voluntary benefit plans that you may contribute to for retirement purposes without paying taxes on your contribution or the interest that accumulates in the retirement plan. Taxes will be payable on benefits from the plan once you begin to take a distribution which may be started when you attain age 59 ½, but not later than 70 ½. If you withdraw money prior to 59 ½, you may be subject to an additional 10% tax penalty. There is a brief, 3-minute video presentation explaining what a 403(b) plan is and how to contribute, at <https://www.omni403b.com/Participants.aspx>.

If your employer allows a Roth 403(b) to be included in the employer's 403(b) plan and you elect to participate in a Roth 403(b), you will be making contributions on an after-tax basis. In most situations this means there are no taxes due when you start a distribution or make withdrawals after age 59 ½. Lockhart ISD does not offer a Roth 403(b) option.

If you are currently participating in the District's 403(b) Plan, you may be able to increase your contribution amount or, if your financial circumstances have changed, you may also decrease your contribution amount. Contact your financial representative or agent for additional information.

An employee who is actively employed by the District may exchange their current vendor company for another approved vendor company. A list of TRS approved vendor companies currently offering products in Texas is available at: <https://www.trs.texas.gov/Pages/403b.aspx>. The District does not give tax advice. Please consult your financial advisor or other tax advisor to determine how participating in a 403(b) plan may affect your tax status.

You may find additional information regarding 403(b) plans on the IRS website, www.irs.gov/publications/p571.

The Lockhart Independent School District does not endorse or recommend any product, company and/or agent.

MAINTENANCE OF EFFORT FORM (MOE)

Monthly/Semi-Annual Personnel Certification Form

Campus Name: _____ Campus # _____

Grant (Circle appropriate grant funding)

Title I, Part A; Improving Basic Programs (Fund 211)	Title II, Part A; Teacher & Principal Training & Recruiting (Fund 255)
IDEA B – Individuals with Disabilities Education Act, Part B (Fund 224)	IDEA B – Preschool (Fund 225)
Carl D. Perkins Basic Grant (Fund 244)	Title I, Part C Migrant (Fund 212)
State Compensatory Education (Fund 194)	State Bilingual Education (Fund 193)
State Career & Technology Ed. (Fund 197)	State Special Education (Fund 199, PIC 23)
High School Allotment (Fund 199, PIC 31)	State Gifted and Talented (Fund 199, PIC 21)

I (print name) _____, certify that I have worked (____%)

under the grant program (circled above) as a (list position) _____

(see attached job description) during (check one month):

Month	July 2017	August 2017	September 2017	October 2017	November 2017	December 2017
Employee Signature and Date						
Principal/Supervisor Signature and Date						
Month	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
Employee Signature and Date						
Principal/Supervisor Signature and Date						

Deadline:

- For 100% special funded employees, both employee and principal/supervisor will sign on pay day in December and send a copy to the CFO by January 15 for the fall semester. For the spring semester both will sign on pay day in May and send a copy to the CFO by June 15 for the spring semester.
- For partial special funded employees, both employee and principal/supervisor sign on pay day each month.

Maintenance of Effort (MOE) INSTRUCTIONS

Purpose: Monthly (Partial % Aug-May) and semi-annual (100% Dec. and May) personal certification form to be completed in order to be in compliance with OMB A-87 support of salaries for federal funds.

1. Print a hard copy of the Monthly/Semi-Annual Personnel Certification Form.
2. The Principal or Director will give a copy of the form to each person listed on the employee list of Monthly/Semi-Annual Certification needed.
3. Explain to each person the special funding program goals and objectives and the percent of their salary that comes from the spending funding program.
4. Have each person complete the required information in the blanks of the Monthly/Semi-Annual Personnel Certification Form.
5. The employee will sign and date in the appropriate month's square.
6. Principal/Supervisor with first-hand knowledge of the employee's work will also sign the appropriate month's square and date it.
7. The campus will keep the original and send a copy to the CFO at Central Office by the deadlines on the form. For partially special funded employees, the form should be completed cumulatively on the same original form.
8. The first time that the form is completed in any given year a copy of the employee's job description, a copy of the employee's daily schedule and a copy of the Program Description signed by the employee and administrator must be attached
9. Reminder: 100% employees will sign the form twice a year on the December pay date and May pay date. Partial percent employees will sign monthly on pay day.

If you have any questions please contact LISD CFO, Tina Knudsen at 398-0015, Executive Director of Student Programs, Monica Parks @ 398-0261.

RECEIVING RECORD

LOCKHART ISD			
RECEIVING RECORD			
	Date Received:		
	Purchase Order Number:		
	Vendor Name:		
	Campus Number and/or Name:		
Line #	Quantity	Item #	Description
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
Is P.O. Complete? (Circle one)		YES	NO PARTIAL
Was the shipment fully received? (Circle one)		YES	NO PARTIAL
Is the shipment OK to pay? If not, why? (Circle one)		YES	NO SHORT DAMAGED OTHER
I certify that I received the items listed above on behalf of Lockhart ISD.			
Receiving Employee Name (Print):			
Receiving Employee Signature:			

NOTICE TO EMPLOYEES: REQUIREMENTS OF THE AFFORDABLE CARE ACT

As of January 1, 2017, the Affordable Care Act (ACA) requires you to have health insurance for yourself and your dependents. Some people are exempt from this requirement. To learn how to apply for an exemption see *Questions and Answers on the Individual Shared Responsibility Provision*, www.irs.gov/uac/Questions-and-Answers-on-the-Individual-Shared-Responsibility-Provision. If you do not have health insurance and you are not exempt, you may be subject to a penalty (see <https://www.healthcare.gov/fees/fee-for-not-being-covered/>).

Enrollment in TRS-ActiveCare satisfies the requirement to have health insurance. The TRS-ActiveCare Enrollment Guide explains who is eligible to enroll in ActiveCare.

Enrollment in another plan, such as through a spouse, parent, or association, also satisfies the requirement to have health insurance if the plan provides minimum essential coverage.

As an alternative to ActiveCare or another health insurance program, you may enroll in insurance through the Health Insurance Marketplace. In Texas, the Marketplace is a federal government program that will offer “one-stop shopping” to find and compare private health insurance options. Most individuals are eligible to enroll in insurance through the Marketplace. The Marketplace will begin enrollment in October 2017 for coverage beginning in January 2018. For information on the Marketplace, see www.healthcare.gov.

You may be eligible for a premium tax credit or other assistance toward insurance obtained through the Marketplace, depending on your household income. More information on the premium tax credit and other cost sharing provisions is available at www.healthcare.gov. Please note that the district will not contribute to premium costs if you enroll in insurance through the Marketplace. Also, you will lose the benefit of paying the premium with pre-tax income if you purchase insurance through the Marketplace.

You are encouraged to enroll in TRS ActiveCare during August 2017 open enrollment, if you are eligible. You will not be able to enroll in TRS ActiveCare in January 2018 to avoid the ACA penalty unless you experience a special enrollment event. If you enroll in August 2017, the district’s section 125 plan (cafeteria plan) does not permit you to drop insurance before the end of the plan year.

Additional information. If you have questions or concerns about the health insurance offered through the district, please contact: Nancy Arana at nancy.arana@lockhart.txed.net or 512-398-0020. Questions about the Marketplace and how the Affordable Care Act impacts you as an individual should be addressed to www.healthcare.gov or your personal attorney.

Basic Information About Health Care Offered By The District

(to be completed by the district)

If you decide to shop for coverage in the Marketplace, below is the employer information you will enter at HealthCare.gov to find out if you are eligible for a premium tax credit.

This information is numbered to correspond to the Marketplace application.

3. Employer name Lockhart Independent School District		4. Employer Identification Number (EIN) 74-6001635	
5. Employer Address P.O. Box 120		6. Employer phone number 512-398-0000	
7. City Lockhart	8. State Texas	9. Zip code 78644	
10. Who can we contact about employee health coverage at this job? Nancy Arana			
11. Phone number (if different from above) 512-398-0020		12. Email address Nancy.arana@lockhart.txed.net	

The district offers health coverage through TRS-ActiveCare to all eligible employees and their eligible dependents. Eligibility is described in the ActiveCare Enrollment Guide. The coverage offered by ActiveCare 1HD meets the minimum value standard and the cost of this coverage to you is intended to be affordable.

AVISO PARA EMPLEADOS: REQUISITOS DEL ACTO DEL CUIDADO DE SALUD DE BAJO PRECIO (Affordable Care Act)

Desde el primero de enero, 2016, el Acto del Cuidado de Salud de Bajo Precio (ACA) requiere que usted tenga seguros de salud para usted mismo y sus cargas familiares. Alguna gente está exenta de este requisito. Para investigar cómo aplicar para una exención vea *Disposiciones del Acta del Cuidado de Salud de Bajo Precio*, www.irs.gov/uac/Newsroom/Disposiciones-del-Acta-del-Cuidado-de-Salud-de-Bajo-Precio. Si usted no tiene seguros de salud y no está exento, puede recibir una multa. (vea <https://www.cuidadodesalud.gov/es/what-if-someone-doesnt-have-health-coverage-in-2014/>)

Registrar con TRS-ActiveCare (Cuidado Activo de TRS) satisface el requisito de tener seguros de salud. El Guía de Registro TRS-ActiveCare explica quien está elegible para registrar en ActiveCare.

El registro con otro plan, como por un esposo, padre, o asociación, también satisface el requisito de tener seguros de salud si el plan suministra la mínima cobertura esencial.

Como alternativo del programa del distrito u otro de seguros de salud, usted puede registrar con seguros por el Mercado de Seguros de Salud. En Tejas, El Mercado es un programa del gobierno federal que ofrecerá “one-stop shopping” (un lugar de servicios integrados) para encontrar y comparar las opciones de seguros de salud privados. La mayoría de los individuos está elegible para registrar con seguros por El Mercado. El Mercado empieza el registro en octubre 2017 para cobertura que empieza en enero 2018. Para información sobre el Mercado vea, www.cuidadodesalud.gov/es/.

Usted puede estar elegible para un crédito recargo de impuesto u otra ayuda para los seguros obtenidos por el Mercado, que depende de su ingreso familiar. Más información sobre el crédito recargo de impuesto y otras provisiones de costos compartidos está disponible en www.cuidadodesalud.gov/es/. Favor de notar que el distrito no contribuirá a los costos si usted registra con los seguros de salud por el Mercado. También, usted puede perder el beneficio de pagar el recargo con ingreso (sueldo) antes de impuesto si compra los seguros por el Mercado.

Se le anima registrar con ActiveCare durante el registro abierto de agosto 2017, si usted está elegible. Usted no podrá registrar con ActiveCare en enero 2018 para evitar la multa ACA con tal de que usted experimente un evento especial de registro. Si registra en agosto 2017, el plan 125 (el plan de cafetería) no le permite dejar los seguros de salud antes del fin del año del plan.

Información adicional. Si usted tiene preguntas o preocupaciones acerca de los seguros de salud que ofrece el distrito, favor de comunicarse con: nancy.arana@lockhart.txed.net or 512-398-0020. Se debe dirigir las preguntas sobre el Mercado y cómo le afecta individualmente el Acto del Cuidado de Salud de Bajo Precio (Affordable Care Act) a www.cuidadodesalud.gov/es/ o su abogado personal.

Información básica sobre los seguros de salud que ofrece el distrito

(el distrito completará lo que sigue)

Si usted decide buscar cobertura en el Mercado, va a entrar la información siguiente del empleador en www.cuidadodesalud.gov/es/ para enterarse si usted está elegible para un crédito recargo de impuesto.

Esta información está numerada para corresponderse con la aplicación del Mercado.

3. Nombre del empleador Lockhart ISD		4. Número de identificación del empleador (EIN) 74-6001635	
5. Dirección del empleador P.O. Box 120		6. Número de teléfono del empleador 512-398-0000	
7. Ciudad Lockhart	8. Estado Texas	9. Código postal 78644	
10. ¿Con quién se puede comunicar sobre la cobertura de seguros de salud en este trabajo? Nancy Arana			
11. Número de teléfono (si es diferente) 512-398-0020		12. Correo electrónico Nancy.arana@lockhart.txed.net	

El distrito les ofrece cobertura de seguros de salud por TRS-ActiveCare a todos los empleados elegibles y sus cargas familiares. El Guía de Registro TRS-ActiveCare describe la elegibilidad. La cobertura que le ofrece ActiveCare 1HD logra el estándar valor mínimo y el costo de esta cobertura se intenta que sea de bajo precio.