

SEGUIN INDEPENDENT SCHOOL DISTRICT

Business Services

Policies

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Business Services Staff Responsibilities

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1 Budget Amendments

A budget amendment is required to transfer a budget amount from one account to another. The two types of budget amendments are differentiated by the FUND and FUNCTION code of the account. These codes are shown below.

(1a) Account Code Structure

XXX	XX	XX	XXX	X	XX	XXX	XXXX
Fund	Function	Sub-Obj	Org	Yr	Prog Intent	DPG	Object

(Please refer to Seguin ISD Chart of Accounts for complete code explanations)

The function code is the level at which the Board of Trustees adopts the legal budget for the General Fund (199), the Food Service Fund (240), and the Debt Service Fund (599). Because these budget amendments require Board approval, they must be submitted to the Chief Financial Officer on the "Budget Change Request" form. Amendments are taken to the Board for approval monthly. These amendments are entered into the financial accounting system and may be expended upon Board approval.

Reference:

2. Purchasing

All purchases of goods and services shall be in accordance with the Purchasing Procedures. The procedures contain guidance related to the competitive procurement requirements in federal regulations, state laws/rules and local board policy. When a conflict arises between federal regulations, state law and local policy, the strictest rules shall apply.

Source: *Education Department General Administrative Regulations (EDGAR)*
<https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html?exp=5>

A purchase order form is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the Munis Requisition System by the requesting campus or department and submitted to Business Services for approval of a purchase order. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. Budget codes must be noted on all requisitions. If adequate funds do not exist in the appropriate account, the originator shall submit and receive approval of a budget change or amendment.

After the requisitions pass all electronic approval paths, the purchase order form is automatically numbered for audit tracking purposes. No employee shall order or receive goods without an approved purchase order. A system requisition cannot be used to place an order. All Purchase Orders (excluding; Athletic Events and Travel) must show activity within 10 business or it will be closed by the Purchasing Department.

(2a) Purchasing Policy

Board Policy CH (Legal) and CH (Local) set out the District's purchasing policy. CH (Local) clearly states that no purchases or commitments may be made without an approved purchase order and any employee who violates the district purchasing procedures shall be held personally liable for the debt incurred.

All questions regarding requirements for competitive bids, approved vendors or other purchasing information should be addressed to the Purchasing Coordinator.

(2b) State Competitive Bid Laws

Competitive bidding requirements are applied to annual aggregate purchases made by the entire District and not on an individual campus basis. Competitive bids are handled by the Purchasing Coordinator.

All school district contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the district in accordance with the Texas Education Code (TEC 44.031). According to [Board Policy CH Local](#), any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place, except as otherwise provided in Board policy. All purchases, which may exceed these limits, should be brought to the attention of Business Services well in advance of the need for the goods or services. Complete and submit the Request for Bid Form to the Purchasing Department, which can be found at: <http://www.seguin.k12.tx.us/page/business.form>. The bidding process may take approximately two to three months, from bid specification development to School Board approval. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

Vendor quotes may be required for items that do not meet the competitive bid requirements. Use the Districts approved vendor list and the Purchasing Quotations form to obtaining quotes when necessary. Whenever possible, telephone quotes should be confirmed in writing by mail, e-mail or facsimile. The Purchasing Quotations form as well as any written quotes must be attached to the purchase requisition on-line or forwarded to the Purchasing Coordinator. The quotations must be retained with the District's competitive bidding records and are subject to audit. The purchase must be made from the lowest responsible bidder.

The school district participates in inter-local agreements with other local governments, the state, and state agencies to purchase goods and services. By purchasing through these agreements, the district satisfies the requirement to seek competitive bids for the purchase of the goods and services. The web sites of the following purchasing cooperatives may be accessed for information regarding vendors and products available through the cooperative:

Texas Procurement and Support Services
<http://www.txsmartbuy.com/contractsearch>

Department of Information Resources (DIR)
<http://www2.dir.state.tx.us/>

Texas Local Government Purchasing Cooperative (BuyBoard)
<http://www.buyboard.com>

Self-Registration - Login Name: 094-901
Password: 094-901

2013 Purchasing Cooperative (Region XIII and Region XX)
<http://www.esc20.net/upload/page/0088/docs/catalogs/AwardedVendors>

US Communities
<http://www.uscommunities.org>

SourceWell (NJPA)
<https://www.sourcewell-mn.gov/cooperative-purchasing/contracts-vendor-search>

The Cooperative Purchasing Network (TCPN)
<http://www.tcpn.org/>

GoodBuy Purchasing Cooperative

<https://purchase.esc2.net/>

Choice Partners Purchasing Cooperative
<https://www.choicepartners.org/>

The Interlocal Purchasing System (TIPS)
<https://www.tips-usa.com/allvendors.cfm>

The district utilizes the Office Depot TCPN contract. You may view district pricing at the following site:

<https://business.officedepot.com/index.do>

Login Name: SEGUIN ISD

Password: matadors

Exceptions to the Procurement Methods Described in TEC 44.031

Sole Source

A school district may purchase an item that is available from only one source, such as an item with an existing patent, book, film, utility service, or replacement/component part. A common sole source purchase for school districts is the purchase of iPads, which shall be purchased only from Apple, Inc. The vendor shall provide written confirmation of their sole source status to Business Services for audit purposes. Sole source purchases with federal grant funds shall be pre-approved by the federal granting agency and/or pass-through entity (TEA), as appropriate. The Request for Noncompetitive Procurement (Sole-Source) Approval form shall be submitted to the Purchasing Coordinator prior to approval of a sole source purchase. A copy of the approval form shall be attached to the purchase order for audit purposes.

School Bus

The purchase or lease of one or more school buses, including a lease with an option to purchase, must be submitted to competitive bidding when the contract is valued at \$20,000 or more.

Professional Services

A school district may, at its option, contract for professional services rendered by a financial consultant or a technology consultant (architect, attorney, certified public accountant, engineer, or fiscal agent) in the manner provided by Government Code, Section 2254.003 in lieu of the methods provided by TEC 44.031. Professional and contracted services with federal grant funds shall be subject to the EDGAR and TEA contract provisions and in accordance with the **Contract Management Procedures**.

Construction

The procurement of construction is governed by the Government Code, Chapter 2267. This section addresses the selection of the architect, engineer and contractor; the evaluation criteria, advertising requirement, and methods of procurement.

Change Orders

Change orders require more formal procurement processes in certain situations when "a change in plans or specifications is necessary after the performance of a contract is begun or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, the district may approve change orders making the changes," in accordance with subsection 44.0411(a), Texas Education Code. Requirements related to change orders changed significantly following the enactment of new statutory provisions by the 82nd Legislature in 2011.

Although state law related to quotes was repealed, the district may solicit quotes for purchases when advantageous to the district to obtain the best price.

SEGUIN I.S.D. PURCHASING LEVELS AND REQUIREMENTS

Purchase Commitment Amount	Support Required	Additional Forms	RFP/RFQ	Board Approval	Advertising
Purchases with State and Local Funds					
For purchases Less than \$20,000.00	3 QUOTE	NOT REQUIRED	N/A	NOT REQUIRED	NOT REQUIRED
For purchases of \$20,000.00 to \$49,999.99	3 QUOTES or (Co-Op/Catalog Purchase: 1 Quote)	3 QUOTE FORM OR CO-OP CONTRACT NO.	N/A	NOT REQUIRED	NOT REQUIRED
For purchases over \$50,000.00 Competitive Procurement/Texas	COMPETITIVE PROCUREMENT (Education Code 44.031)	REQUEST FOR QUALIFICATIONS OR PROPOSAL FORM	REQUIRED	BOARD AGENDA ITEM REQUIRED	REQUIRED Two (2) consecutive weeks
SOLE SOURCE PURCHASE \$50,000.00 and over	1 QUOTE	SOLE SOURCE AFFIDAVIT	N/A	GENDA ITEM REQUIRED	NOT REQUIRED
Purchases with Federal Grant Funds					
For purchases Less than \$10,000.00 (Micro-purchase/Fed Funds)	3 QUOTE	NOT REQUIRED	N/A	NOT REQUIRED	NOT REQUIRED
For purchases of \$10,00.00 to \$49,999.99 (Small purchase/Fed Funds)	3 QUOTES (Co-Op/Catalog Purchase, too)	3 QUOTE FORM	N/A	NOT REQUIRED	NOT REQUIRED
For purchases over \$50,000.00 (Small purchase/Fed Funds) Competitive Procurement/Texas	COMPETITIVE PROCUREMENT (Education Code 44.031)	REQUEST FOR QUALIFICATIONS OR PROPOSAL FORM	REQUIRED	BOARD AGENDA ITEM REQUIRED	REQUIRED (2) consecutive weeks
For purchases over \$250,000.00 Simplified Acquisition Threshold/Fed	COMPETITIVE PROCUREMENT (Sealed Bids or Competitive Proposals)	SCORE CARD	REQUIRED	GENDA ITEM REQUIRED	REQUIRED (2) consecutive weeks
SOLE SOURCE PURCHASE \$50,000.00 and over	1 QUOTE	SOLE SOURCE AFFIDAVIT	N/A	GENDA ITEM REQUIRED	NOT REQUIRED

[Purchasing Quotations](#)

(2c) Requisition Purchase Order (RPO)

Before submitting an RPO, check the account balance of the account you plan to charge to see if funds are available.

Purchase technology related items from approved vendors. Items include but are not limited to:

Computers	Computer accessories/parts	Graphing calculators
TVs	Tablets	Software
DVDs	Recorders	Audio-visual equipment
Scanners	Overhead projectors	Cameras
Camcorders	Printers	Fax machines

If backup documentation is required for RPO approval, please type Backup Attached in the general notes folder of the requisition entry screen and attach the documentation to the RPO in Munis.

RPO's will not be approved until all required supporting documentation is attached to the RPO in Munis. Do not reference bids, contracts, quotes, or other POs on the RPO without attaching copies to the RPO.

Review the RPO to verify vendor name, address, account number, and amount. If an address needs to be changed, please contact the Purchasing Coordinator. DO NOT type address changes in the body of the requisition.

(2d) Purchasing Approval

An approved and properly documented Requisition will be processed into a Purchase Order (PO) within five business days of receipt in Business Services. This is not necessarily the date the RPO was entered in the system.

(2e) Purchases from Campus/Student Activity Funds

Although the District utilizes centralized campus/student activity funds accounting, the principal remains responsible for all such funds.

General Campus operating funds not belonging to an official student group are accounted for in Fund 461.

Fiduciary funds belonging to official student group are accounted for in Fund 865. Funds must be spent as authorized by the student group and during the year raised.

Donations received that must be spent on specific items as designated by a donor are accounted for in Fund 899. If there is not a specific requirement, donations may be deposited to campus operating fund 461.

(2f) Blanket Purchase Orders

Blanket purchase orders are used when several purchases need to be made for certain merchandise from a vendor over a period of time. Examples include Wal-Mart, HEB, Book orders and various vendors used for maintenance supplies.

The requisition must clearly indicate the products to be purchased, the purpose, and who will be making the purchases in the Delivery Reference. Blanket PO's may only be used by a district employee. Receipts must be turned in to Accounts Payable within five business days from the date of purchase.

Requisitions for blanket PO's that fail to clearly identify the merchandise to be purchased and the purpose will be rejected by Business Services because of Board Policy and state purchasing laws regarding bidding and TEA rules regarding proper accounting codes.

Blanket purchase orders MUST be kept at the campus/department office where a record is maintained showing who checked out the PO, when it was returned, and verification of receipts for purchases made.

The employee using the PO must clearly sign and/or print their name on the receipt/invoice at the time of purchase so that the vendor has a clear record of who used the PO. The employee may only purchase items authorized by the PO for the purpose stated. No personal items may be purchased and reflected on the same receipt turned into Accounts Payable.

It is highly recommended that if an employee does not timely return the PO and appropriate receipts/invoices or purchases unauthorized items that the person not be allowed to use a blanket PO in the future.

As a reminder, purchase orders are required for any purchase made by the District. If a purchase is made without an authorized purchase order from a vendor that accepts a District PO, it will be reimbursed at net-30 terms. Failure to plan is not an emergency! Repeated non-compliance with the Purchasing Guidelines will result in loss of purchasing privileges.

(2g) District Credit Cards

District credit cards are used on a limited basis for student travel or Board travel. The other authorized use is for on-line testing.

3. Accounts Payable

The primary function of Accounts Payable is the accurate payment for District purchases made with a properly authorized purchase order. Payment is made when the goods have been received, the receiving has been done online and an original invoice/receipt has been received from the vendor.

Because it is illegal to make a gift of public funds by paying for something that was not received, it is very important that documentation regarding receipt of goods and services be provided by Campus and Departmental personnel.

It is imperative that any invoice received at a campus or department location be forwarded immediately to Accounts Payable. Vendor invoices should come with an invoice number, invoice date, description of services rendered/items purchased, unit price, invoice total and PO number printed on each invoice.

Accounts payable checks are usually processed on Friday of each week. Completed payment requests are processed at net-30 terms. If a check is needed for the current week the completed (PO, online receiving, backup) payable/advance must be received by Tuesday noon of the current week. A General Note must be entered on the requisition and Purchasing and Accounts Payable should be notified.

If a purchase is made without an authorized purchase order from a vendor that accepts a District PO, it will be paid or reimbursed at Net 30 terms.

Please be sure to send copies of any items that need to be mailed with the payment (i.e. registration forms, order forms, etc.).

4. Travel

(4a) Out of District Travel

The District will reimburse an employee for the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Other expenses may include registration fees associated with attending conferences, seminars, in-service training, etc. In some cases, there are limits on the amounts the District may charge travel expenses to state and federal programs. For those state and federal programs with travel expense limits less than district limits, the district will pay only travel expenses up to the limit imposed by the state or federal program.

Itemized receipts are required for lodging. A per diem meal allowance of \$30 is allowed for overnight travel with the following allocations for partial per diem:

Breakfast	20%	\$ 6 (Leaving before 7:00 am or returning after 9:00 am)
Lunch	30%	\$ 9 (Leaving before 11:30 am or returning after 1:00 pm)
Dinner	50%	\$ 15 (Leaving before 6:00 pm or returning after 6:00 pm)

In accordance with IRS rules and State travel guidelines, no per diem is provided for non-overnight travel. Per diem for out of state travel is the rate authorized by the IRS for the area where the activity is being held.

The mileage rate for this school year is \$0.54 per mile using mileage for the most cost-effective route to and from the event. The District will only reimburse toll road fees if there is prior approval by the employee's supervisor. The toll bill is required for reimbursement.

The District shall only provide overnight lodging and travel expenses for District employees, participating students, and/or chaperones.

All out of state travel must be approved by the Superintendent or appropriate designee.

Students, employees, and chaperones are authorized to receive \$6 per meal for extended day travel. Students must sign for receipt of any funds claimed on an employee travel reimbursement form. Participating students shall not be required or asked by District employees or chaperones to perform duties outside of those necessary for their extracurricular event.

Note: The District will not pay a per diem for breakfast when the hotel offers a free breakfast option. When a luncheon or dinner banquet is included in registration fees or provided by the sponsor of the event, the District will not pay a per diem for that meal. The District will *not* pay for any provided meals regardless of whether the employee takes advantage of the provided meals or not. The cost of a banquet, special luncheon or special event in addition to registration must be documented as to the business purpose and approved by the employee's supervisor.

Overnight Stays:

Overnight stays at a hotel are generally not permitted for employees attending a conference at any location within a 75-mile radius (150-mile round trip) of Seguin. However, if the employee will be at the conference later than 7:30pm AND attending the event again the next day, permission may be given by the appropriate Assistant Superintendent to stay overnight. An employee who is also a presenter may receive permission to stay overnight if the presenter needs to be at the conference by 7:00 am to prepare for the presentation. The appropriate Assistant Superintendent must approve all overnight stays within 75 miles and written documentation of the reason for approval must accompany the travel voucher.

Coordination of Travel:

"Coordination of Travel" means District employees traveling together in one vehicle for the same District purpose. Coordination of travel must occur when District employees employed from the same location travel on the same date with the same itinerary. Coordination is required for each group of two or more employees and for any fraction in excess of a multiple of four employees.

When coordination of travel is required, the District may reimburse only one of the District employees riding in the personally owned vehicle for mileage to the duty point. Mileage incurred, however, by a District employee to meet at a location or pick up other District employees to coordinate travel may be reimbursed if properly itemized.

Notwithstanding the preceding paragraphs, coordination of travel is not required if the employee's Principal/Administrator determines before the travel that the coordination of travel is unfeasible because of factors relating to official District business. Determination may be made only on a trip-by-trip basis.

When the Principal/Administrator determines that coordination of travel is unfeasible for a group of District employees, the supporting documentation for each mileage reimbursement to those employees must include the original or a copy of that determination. The determination must specifically say that coordination of travel is unfeasible and list the official District business reason(s).

Completion of Travel Vouchers:

A Staff and Student Travel Voucher form must be completed for all employee travel. All employee travel must be approved even if no District funds are expended.

The "Purpose" line should include what will be gained from the training, how will it help with job duties and/or responsibilities (not "staff development" or the name of the conference).

When a Travel Voucher is completed to request travel, all potential expenses must be listed. Amounts to be paid directly by the District such as registration, common carrier cost, etc. are itemized in the "Related Expense" column. The amounts that an employee is requesting as an advance are itemized in the column "Employee Advance". Reimbursements are itemized in the "Actual Expense Paid by Employee" column.

The employee and the proper required approvers must sign the travel voucher. When a travel advance is requested, the approved travel voucher and supporting documentation must be received in Business Services for processing by Tuesday noon of the week in which the check will be needed. Please be reminded that checks are usually issued on Friday. An exception may be made for student teams advancing in a competition where it is unfeasible to request the funds the previous week. An employee travel advance may be requested if the employee travel expenses are at least \$100.

Reconciliations of employee advances and reimbursement requests must be submitted within ten working days of the return travel date. This form must contain original signatures formally approving the actual travel expenditures. Failure to provide reconciliation for a travel advance in a timely manner will result in the amount of the advance being deducted from the employee's paycheck.

Multiple employees may NOT be listed on one travel voucher. Each employee receiving District funds must submit a separate request.

When traveling with students, please avoid using personal vehicles. It is strongly advised that individuals traveling with students use a "District provided vehicle". These vehicles are insured by the district for student travel and are well maintained. Individuals who use their own vehicle to transport students are assuming total responsibility/liability for the students they are transporting.

When using a district provided vehicle (other than a rental vehicle) to transport students, no travel voucher is necessary if no advance or reimbursement is needed. In such cases, an "[Extra-Curricular Trip Request](#)" should be completed and submitted to the Transportation Department. If a vehicle is rented from an approved vehicle rental vendor and an employee advance/reimbursement is needed, a travel voucher is required and should be submitted to Business Services. The rental company name should be included on the travel voucher.

(4b) In-District Travel

The District will reimburse an employee only for the cost of mileage associated with traveling on official school business (i.e. campus to campus, post office, student home visits, etc.). Mileage documentation (MapQuest or Google Maps) must be included.

The mileage rate for this school year is \$0.54 per mile using mileage for the most cost effective route. The District may verify mileage and change it accordingly when deemed excessive or unreasonable. Reimbursement for in-district travel will be processed at net-30.

An In-District Travel Reimbursement Request form must be completed for all in-district employee travel. All employee travel must be approved by the Supervisor prior to turning in the request to the Risk Manager. The Supervisor must verify all routes and miles and initial each page for approval. Incomplete request will not be reimbursed until completed correctly.

Mileage for in-district travel by administrators for meetings (including campuses and Central Office) will not be reimbursable unless their jobs are primarily instruction related and frequent travel is required. In-district travel for any other reason must have advance approval or it will not be reimbursed. Mileage is not reimbursable from the employee's home to their place of employment.

5. Activity Funds

Definition and Purpose

In accordance with the Texas Education Agency Financial Accountability System Resource Guide (FASRG), activity funds are defined as funds consisting of resources received and held by the school as trustee to be expended or invested in accordance with the conditions of the trust. Specifically, they are funds accumulated from various school-approved money-raising activities. These funds are used to promote the general welfare of the school and the educational development and morale of all students.

Two major classes of activity funds are utilized by school districts. Student Activity Funds are those funds that are generated by students for specific purposes. These funds belong to the students and the district is holding them in trust. Campus Activity Funds are funds used to operate schools and can be generated by various sources, such as campus vending machines, assemblies, pictures, donations and school-wide sales. Accounts include school office and department accounts. Campus Activity Funds are considered public funds according to the Texas Education Agency and are subject to constitutional limitations, statutory controls and local board policy. The FASRG classifies activity funds and the accounting of those funds based on the following criteria:

Campus Activity Funds

If persons other than the students have access to the activity fund money to use in a manner that does not directly benefit the students, the money should be accounted for in *Fund 461 - Campus Activity Funds*.

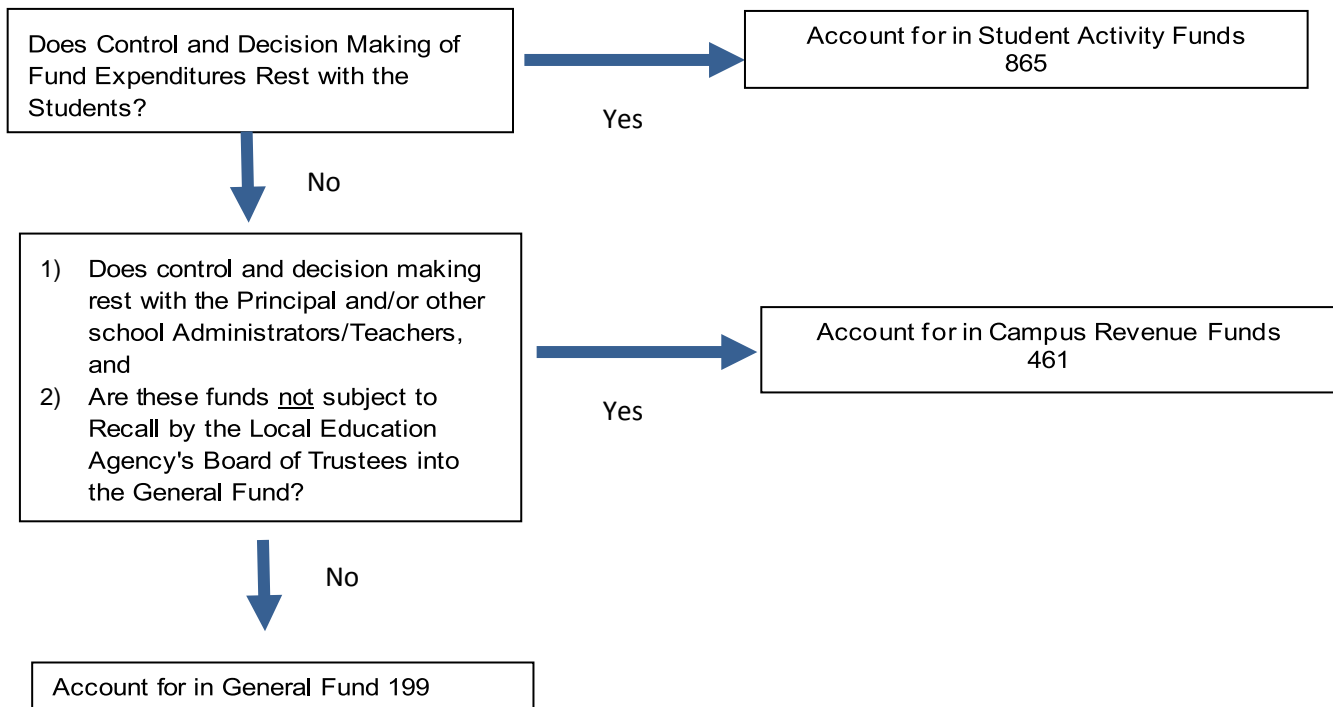
Student Activity Accounts

Activity fund financial decisions rest solely with the students.

The student organization must also have a charter or constitution. This money should be accounted for in *Fund 865 - Student Activity Accounts*, for approved student club or class funds.

Follow the TEA decision-making tree to classify funds as student or campus.

Exhibit 1 DECISION MAKING TREE FOR ACTIVITY FUNDS



Source: TEA FASRG Site Decision Making Module, Appendix

Activity Funds are maintained and managed in the same manner as budgeted funds; therefore, all purchases and disbursements will go through Business Services.

Responsibility for Activity Funds

The school principal has the ultimate responsibility for the proper collection, disbursement, and control of all school activity monies relative to the funds in his/her trust. This responsibility includes providing for the safekeeping of monies in the school, the proper accounting and administration of the same, and disbursing monies for purposes within the guidelines of the law, Texas Education Agency and SISD Board Policy.

The administrative plan of the fund shall be that income received for a specific function shall be disbursed only for that function. However, if unusual circumstances occur, the school principal shall insure that any liabilities of that function are liquidated. The remaining function assets shall be transferred to the account of the general activity fund of the campus.

Activity fund money held in trust for a *student organization* is the property of the organization. It is not considered public funds. Student group activity fund money can be spent on whatever the student group deems it to be used for including donations to non-profit organizations, disaster relief, field trips, etc.

All activity fund forms must be signed by the principal where indicated.

The school principal is not responsible for funds collected, disbursed and controlled by parent or booster organizations. Parent and/or booster organization funds are not to be accounted for by the District.

The following table is provided as a tool to help Principals determine what expenditures are appropriate. The listing is not all inclusive. Contact Business Services with specific questions.

Appropriate Expenditures	Prohibited Expenditures
Organization or institutional memberships. However, if an individual membership is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity.	Payment of an individual's organization dues or fees (even if school business related).
School assemblies and field trips.	Reimbursement for luncheons or dinners while attending civic organization's meetings.
Awards such as plaques, caps, certificates, in recognition of students, staff, or volunteers for services to the school or SISD.	Purchase of any GIFT for any non-employee or organization; this includes gift certificates, retirement gifts, flowers, holiday gifts, and food gifts. Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution.
Incentives for student involvement.	Extravagant or high-priced awards such as watches or other jewelry.
Training for staff.	Payment of an individual's personal bills.
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies.	Parties for staff, including food, decorations, and favors.
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Expenses and purchases related to fund-raising activities.	Payment of expenses of spouses or other non-employees.
After-hour security.	Payment of professional organization liability insurance on any individual.
Tickets for school-related functions when attendance is required by the Principal.	Appreciation and fund raising dinner tickets.
District approved conference attendance and travel costs for employees, subject to Board Policy limitations.	Extra compensation or bonuses to employees, whether it be in the form of cash or gifts.
Refreshments and snacks for teacher in-service and staff meetings. Appropriate items might include pastries, tacos, fruit, cookies, and drinks.	Abuse of number of appreciation meals furnished to staff.
School related business meals for staff.	Appreciation meals furnished to employees which exceed the reasonable limitations.
Retirement reception costs such as refreshments, plates, napkins, utensils for a retiring member of the school's staff.	Replacement of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school or district function. Use of funds in this manner is prohibited by the Texas Tort Claims Act
Refreshments and snacks for meetings where the school serves as host for related activities for students, staff, and patrons. Meeting agendas must be part of supporting documentation.	Transfers of funds to the faculty accounts.
Required school apparel that becomes the employees' personal property not to exceed a cost of \$75 per year in accordance with IRS guidelines.	Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation.
Award presentations for students, volunteers, or district employees.	Any other expenditure prohibited by federal or state law, TEA or Board policy, or SISD regulation.

(5a) Taxable Status of Sales and Purchases

The following information is taken from the TEA Resource Guide.

Taxable Status of Purchases

All items purchased by a public school for the school's own use qualify for an exemption from sales tax if the items purchased relate to the educational process. The school, school district, or an authorized agent should provide the seller a tax exemption certificate. To be valid, the certificate must state that the merchandise being purchased is for the organization's own use in providing education is being made in the name of the organization, and that payment shall be made from the organization's own funds. The school district will not reimburse employees for sales tax they paid on purchases made on the behalf of the school district.

Purchases by individuals for their own use, even if connected with a school or school organization, are not exempt from sales tax. **As an example, students purchasing items that they will keep after they are no longer students such as cheerleaders purchasing their own uniforms, teachers purchasing computer equipment, band members purchasing their own instruments and athletic teams purchasing their own jackets are not tax exempt.**

Exempt School Items

Public schools and school-related organizations are not required to collect sales tax on the following:

- Fees and admission tickets, if the event is entirely for educational purposes
- Student club memberships
- Sales of food and soft drinks that are sold or served during the regular school day
- Sold or served by a parent-teacher association during a fund raising sale, the proceeds of which do not benefit an individual
- Sold by a person under 18 years of age who is a member of an organization devoted to the exclusive purpose of education, and groups associated with public or private elementary or secondary schools as a part of a fund raising drive sponsored by the organization for its exclusive use

Taxable Sales

Public schools and school-related organizations must collect the sales tax on all sales that are not specifically exempted. The items or activities on the following list have been identified as being taxable by the State Comptrollers' Office when sold or sponsored by a school, or by an organization within a school. The lists are **not** all-inclusive but may help you make determinations on other similar sales.

Agenda books		Magazines-subscriptions less than six months
Agricultural sales		Magazines – when sold individually
Art - supplies and works of art		Musical supplies - recorders, reeds
Artistic - CDs, tapes, videos		Parts - career & technology classes (not to include products used in cosmetology)
Athletic - equipment and uniforms		Parts – upholstery
Auction items sold		PE - uniforms, supplies
Automotive - parts and supplies		Pennants

Band – equipment, supplies, patches, badges, uniforms		Pictures - school, group (if school is the seller)
Book covers		Plants - holiday greenery and poinsettias
Books - workbooks, vocabulary, library, author (when we are the seller)		Rentals - equipment of any kind
Brochure items		Rentals – uniforms of any kind, towels
Calculators		Repairs to tangible personal property (i.e., computer repair, house remodeling)
Calendars		Rings and other school jewelry
Candles		Rummage, yard and garage sales
Car - painting, pin striping		Safety supplies
Clothing - school, club, class		School publications - athletic programs, posters
Computer - supplies, mouse pads		School publications – brochures
Cosmetology products sold to customers		School publications - magazines (unless > six month subscription)
Cups - glass, plastic, paper		School publications - newsletters, newspapers (generally are not sold though)
Decals		School publications - reading books
Directories - student, faculty		School publications - sheet music, hymnals
Drafting – supplies		School publications – yearbooks
Family and Consumer Science - supplies and sewing kits		School store - all items (except food)
Fees - copies, printing, laminating		Science - science kits, boards, supplies
Flowers - roses, carnations, arrangements		Spirit items
Greeting Cards		Stadium seats
Handicrafts		Stationery
Horticulture items		Supplies - any sold to students
Hygiene supplies		Uniforms - any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Identification cards – when they are sold to entire student body (not just the fine for a lost ID card)		Vending - pencils and other non-edible supplies when the school services the machine
Locks - sales and rentals		Woodworking crafts - entire sale to include parts and labor
Lumber		Yard signs
Merchandise, tangible personal property		

Non-Taxable Sales

Schools and school related organizations need not collect sales tax on the following sales:

- Ad sales – in yearbooks, athletic programs, newspapers, posters
- Admission – athletic, dances, dance performances, drama and musical performances
- Admission – summer camps, clinics, workshops, project graduation
- Admission – banquet fees
- Admission – prom, homecoming
- Admission – tournament fees, academic competition fees
- Cosmetology services (Products sold to customers are taxable)
- Discount/Entertainment cards and books
- Facility rentals for school groups
- Food items sold during fundraisers
- Labor – automotive, upholstery classes (parts are taxable)
- Magazine subscriptions greater than six months
- Parking permits
- Services – car wash, cleaning

Tax-free Sales

Each school **district**, each **school**, and each **bona fide chapter of each school** is allowed to have **two**, one-day tax-free sales each calendar year. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5,000 or less. There is no limit on the number of bona fide groups at a school or school district.

A **bona fide chapter** is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by **electing officers** (not just participatory captains), **holding meetings**, and **conducting business** are bona fide chapters of the school and each group may have **two**, one-day, tax-free sales in a calendar year. Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales. Student groups, who wish to be considered bona fide groups must ensure that they elect officers, hold meetings and have minutes on file.

For example:

- The school district qualifies for a tax-free day.
- The school-wide fundraiser qualifies for a tax-free day.
- The Basketball Club qualifies, but the basketball team does not.
- The Cheerleader Club qualifies, but not the cheerleader team.
- The Debate Club qualifies, but debate teams and classes do not.
- The French Club qualifies, but the French classes do not.
- The Senior Class qualifies, but not one particular class that has seniors in it.

One-day means 24 consecutive hours; the delivery should be made on a single day. Generally title passes to the purchaser when the item is given to the purchaser. In the case of pre-ordered and pre-paid sales, title can transfer as soon as the seller (school) receives the order. Therefore, the date the items are delivered by the vendor to the seller is designated as the one-day for the purposes of the tax-free sales. However, persons buying from surplus stock on subsequent dates after the tax-free day owe tax on the items.

The delivery of yearbooks to students on a single day qualifies as a one day tax free sale even though the yearbooks were sold over several days prior to the delivery date. This rule can be applied to other sales by **bona fide groups** where the delivery is made to the students on a single day. Book Fairs and Science Fairs do not qualify for tax exempt one day sales.

When the school or school group receives a commission, the tax-free day sale

provisions cannot apply because the sale is the vendor's sale, not the school's sale.

(5b) Food Sales

The sales tax statute exempts the sales of food, including meals, soft drinks, and candy, by a group associated with a public or private elementary or secondary school when the sales are part of a fund-raising drive sponsored by the organization, and all net proceeds from the sale go to the organization for its exclusive use. Student groups, PTAs and booster clubs are included in the provision. It does not matter if the sale is during the school day, the evening, or on a weekend; if it is a fund-raiser, it is not taxable

Food Fundraiser Guidelines

Elementary schools may not sell food as part of a fundraiser during the school day. The school day begins at midnight and ends 30 minutes after the official school day ends.

Middle school and high school campuses may sell food items as a fundraiser during the day if they meet the following nutritional, time, and place requirements:

Nutritional Requirements:

The Product must meet one of the following 3 criteria:

Be a Whole Grain Rich product (Product is composed of $\geq 50\%$ Whole Grains, or Whole Grains is first ingredient) or

First ingredient Fruit, Vegetable, Dairy or Protein or

Contain at least a $\frac{1}{4}$ cup fruit and/or vegetable

and also meet all of the following criteria:

Snack Items: ≤ 200 Calories; ≤ 230 Milligrams Sodium

Entrée Items: ≤ 350 Calories; ≤ 480 Milligrams Sodium

$\leq 35\%$ of calories from total fat and $\leq 10\%$ of calories from saturated fat

No Trans Fat

$\leq 35\%$ of weight in total sugars from foods

Time Requirements:

Middle School:

May sell foods as a fundraiser during school hours up to 30 minutes before and resume 30 minutes after lunch meal service.

High School:

May sell foods as a fundraiser during school hours before and after lunch meal service.

***ALL campuses can sell food items that DO NOT meet the nutritional requirements outside the school day.**

***ALL campuses may sell non-food items or foods intended for consumption off school campuses at any time throughout the school day. Examples include: cookie dough, wrapping paper, candles and magazines.**

***For questions please contact Seguin ISD food service director at 830-401-8635**

8. Theft, Burglary, Vandalism and/or Damage Due to Natural Disaster

Vandalism (graffiti, damage to district property, etc.), break-ins (with or without thefts), and thefts without any visible break-in must be reported immediately via email, to the following:

Director of Maintenance & Transportation

Assistant Superintendent of Business Services

Cc to Superintendent's Office

An investigation to determine what losses the district has suffered will begin as soon as notification is received. Do not assume everyone is aware of the situation even if Maintenance staff has responded.

Also, it is paramount that all break-ins/thefts be reported to law enforcement. This allows the District to support the law enforcement investigation, to take steps needed to prevent this happening again, and to start the process to replace any district property that was stolen or damaged.

Please report all incidents to the following individuals. Accurate and timely reports are essential.

911 calls:

Director of Maintenance & Transportation

After hour thefts and breaks-ins

Director of Maintenance & Transportation

Student thefts (locker rooms, classrooms, cars)

Director of Maintenance & Transportation

Student accidents/injuries

Risk Manager

Assistant Superintendent of Human Resources

Bullying accusations

Executive Director of Student Services

Weapons on campus

Executive Director of Student Services

If the incident has the potential for media attention or parent concern, it must be reported to Executive Director of Communications. If you have any doubts or questions about an incident, report it.

A [Property Damage/Theft Report for School District Owned Property](#) must be submitted. Each separate incident needs to be reported on the form and sent to Business Services.

The report, which is front/back, is only for damage/theft of District-owned property. Individuals are responsible for their own personal property. Personal property owned by an employee is specifically excluded from insurance coverage and the employee must file with their own insurance.

9. Donations

(9a) Equipment Donation

From time to time, individuals and organizations have donated used equipment to the district. In most cases, the equipment donated is in a state of repair that makes accepting it unadvised. Therefore, Business Services has set procedures in place that all donations follow the guidelines below.

Seguin Independent School District maintains/repairs all District owned equipment. Donated equipment will be required to meet standards for acceptance.

Do not accept equipment without the approval from the Risk Manager. Buildings that accept equipment prior to approval may be held responsible for any associated disposal costs.

After accepting the donation, it becomes district property.

The donation will be assessed by a Specialist from the appropriate department. It must

be in good working condition and have all the parts to comprise a complete system.

If compatible, the equipment will be configured to meet the district's current minimum standard and processed to the school as indicated in the procedures below.

If the equipment fails to meet the standard, the Risk Manager will notify the campus of the decision.

District staff members must not state a value nor guarantee how long it will be used in the district.

(9b) Monetary Donation

Seguin Independent School District Board policy CDC (Local) states that “any (unsolicited) gift that a potential donor has expressly made conditional upon the District’s use for a specified purpose shall require Board approval.” The district may receive gifts that will assist in continuing to improve the educational environment of the district but it may not receive gifts that would violate or conflict with policies of or actions by the Board or with Federal or State law.

Important notes:

- No Goods or services may be provided in exchange for a contribution
- The district may receive gifts for public purposes but NOT for individual benefit
- Once accepted, the gift becomes the sole property of Seguin ISD
- Any amount reported to the IRS is the sole responsibility of the contributor and not Seguin ISD

Upon receipt of a donation that meets the requirements of unsolicited monetary funding to be used for a specified purpose, please complete the Acknowledgment of Unsolicited Monetary Donation form and return to Budget Specialist along with your deposit slip and cash receipt corresponding to the funds received.

10. Payroll

Biweekly employees will now be on a Semi-Monthly pay cycle. They will be paid two times a month, on the 15th and at the end of the month.

The Monthly pay period ends on the **last Friday of each month**.

Comp time earned cannot exceed 16 hours. When comp time earned does exceed 16 hours, a budget code must be provided to pay that employee for that overage. Paid comp time does not go toward your TRS salary.

Paychecks are distributed to the campus through the pony mail. Upon receiving the payroll envelopes, please verify you have received your employees’ paychecks. Notify payroll immediately if there is a problem. A lost paycheck cannot be reissued until 10 days after the original check date. During June, July, and part of August, paychecks will be mailed to the employee’s home address.

Checks for substitutes and temporary employees are always mailed.

Employees who have direct deposit will be able to see their paycheck on the Employee Service Center. Other pay information, including IRS Form W-2, and leave accruals are accessible on this portal.

The Employee Service Center is located on the Seguin ISD website under the Staff drop down menu.

There is a \$2.00 charge for copies of previous IRS Form W-2(s) and paychecks.

Employees may access all payroll related forms on the SISD website under Business Services/Payroll. This includes direct deposit forms, IRS Form W-4, and TRS change forms, the pay schedule and other TRS information.

[Pay Schedule](#)

11. Employee Benefits

Open Enrollment Changes for The 2018-2019 Benefit Year

The Section 125 Cafeteria Plan year will begin on September 1st and will end on August 31st. All changes that were made during Open Enrollment will go in effect September 1st, with the exception of Texas Life Insurance. This insurance plan is pre-paid, the changes for these products will go in effect on October 1st. All new deductions will be reflected in your September Paycheck(s).

Other Benefit Programs

As of October 1, 2008, the District established a 403(b) plan accordance with IRS regulations. All employees are eligible to make contributions under the plan except for students regularly attending classes in the District. The District does not make employer contributions and investments are authorized with vendors on the Teacher Retirement System of Texas Approved List. The District has named TSA Consulting Group, Inc. to administer the District's 403(b) plan including establishing a salary reduction agreement for an authorized vendor, transfers and withdrawals. The toll free number for TSA Consulting Group, Inc. is 1-888-777-5827.

Please check your September paycheck(s) to make sure that we are deducting for the correct benefits. If you do find a discrepancy in your paycheck, please contact the Employee Benefits Specialist at (830)401-8694 immediately.

Please Note: Vendors wanting to distribute material or meet with campus staff regarding voluntary insurance products and 403b plans must be approved by Business Services.

12. Work Related Accidents

In the case of an accident, the injured employee shall notify his/her immediate supervisor concerning details of the accident. The **employee** completes the Job Related Injury/Illness Report and turns in the completed form to the campus/department secretary.

In the case of an emergency:

The injured employee shall go directly to the nearest emergency room. The supervisor/secretary shall immediately notify Business Services' Risk Manager. The Job Related Injury/Illness Report needs to be completed as soon as possible by the employee.

If the injured worker requires medical attention (non-emergency):

The injured employee **must** come to the Risk Manager's office to pick up the verification of reported injury paperwork. **Skipping this step in the process could jeopardize the injured employee's medical benefits and/or temporary income benefits.** The faxed copy of the employee's first report of injury needs to be received by the Risk Manager before the employee is sent to the Central Office for verification of reported injury paperwork.

The injured employee has the right to choose the treating doctor for medical treatment; however, the doctor must treat workers' compensation injuries and be in the Alliance network (http://www.the-alliance.org/find_doctor/). If the injured employee sees a doctor that does not

treat workers' compensation or is not in the Alliance network, the employee will be responsible for payment of medical services.

If the injured employee does not require medical attention:

The employee must complete the Job Related Injury/Illness Report and turn in the signed completed report to his/her supervisor. The campus/department secretary will complete the online report to TASB and forward the hard copy report to the Risk Manager's office.

If the injured employee requires medical attention, a copy of the report will also be sent by certified mail or hand delivered with receipt to the employee by Business Services' Risk Manager (if not received when the employee picks up the verification of reported injury paperwork).

When the injured employee has received medical treatment from an approved workers' compensation doctor, a Work Status Report will be completed by the doctor. ***It is the employee's responsibility to make sure the Risk Manager receives a copy of the Work Status Report.*** If the employee is released with restrictions, the employee must report to the office of the Risk Manager before reporting for work on the following contract day. The Risk Manager will contact the employee's supervisor to get approval for returning to work with the restrictions outlined on the Work Status Report. If the supervisor approves for the employee to return to work with the restrictions, a bona fide offer of employment will be prepared for the employee's acceptance or denial. If the employee accepts the offer of employment, the employee will report to campus immediately after signing the bona fide offer. If the employee denies the offer of employment, the employee must go home. Temporary Income Benefits will not be paid to employees that deny the offer of employment.

If an employee either is not approved to return to work or denies the offer of employment, Seguin ISD will stop all paychecks through Seguin ISD. If temporary income benefits are approved, the employee may receive TIBS from TASB for the lost time period. Seguin ISD will begin payroll checks when the employee returns to work without restrictions. The employee is responsible for paying any insurance premiums deducted through payroll deduction.

The employee will receive a Leave Election Form in the packet of information provided by the Risk Manager. The Leave Election Form instructs Seguin ISD to use accrued leave for the days the injured employee is out, for the time TIBS are not paid. If this form is not received by the Risk Manager prior to the employee's return to work, Seguin ISD will dock the employee for the lost time days.

Making a false or fraudulent workers' compensation claim is a crime that may result in fines and or imprisonment.

(12a) Reporting a Work Related Injury

If you are injured on the job, report the incident to your supervisor/secretary immediately.

It is your option to report an injury. However, if you tell your supervisor, campus secretary, or anyone else in a supervisory position about the incident, you will be required to complete the SISD Job Related Injury/Illness report.

The supervisor/secretary will give you the SISD Job Related Injury/Illness Report to complete (a copy is also included in this instruction packet). Fill in **all** sections of the report. This information is used to report your claim to the district's workers' compensation insurance carrier. This form is also used as your account of what happened. *For detailed instructions on completing the form, see reverse side of Job Related Injury/Illness Report.*

In case of an emergency

You are allowed to go directly to the nearest emergency room. The supervisor/secretary shall immediately notify the Risk Manager (Jennifer Raske). The Job Related Injury/Illness Report needs to be completed as soon as possible **by the employee**.

If you require medical attention (non-emergency)

You must come to the Risk Manager's office to pick up the verification of reported injury paperwork. **Skipping this step in the process could jeopardize your medical benefits and/or temporary income benefits.**

You have the right to choose the treating doctor for medical treatment; however, the doctor must treat workers' compensation injuries and be in the Alliance network (http://www.the-alliance.org/find_doctor/). If you see a doctor that does not treat workers' compensation or is not in the Alliance network, you will be responsible for payment of medical services.

If you do not require medical attention:

You must complete the Job Related Injury/Illness Report and turn in the signed completed report to your supervisor.

Important things to Remember

Workers Compensation injuries that occur at Seguin ISD are paid for by Seguin ISD funds. This is not to discourage you from reporting an injury, but to make you aware of who is paying for the treatment and/or your lost time from work.

You have 30 days from the date of injury to report an incident. If you wait to report an injury because you want to give it time to feel better, you want to make sure to report it before the 30-day time frame is up.

A workers' compensation claim is not automatically accepted. When a claim is submitted to the district's insurance carrier, an investigation into the claim will begin. The investigation will include a recorded statement from you to our insurance carrier (The insurance carrier claims administrator will call you for this step). There are several factors that are considered when a claim is received:

- a) Not reporting the incident immediately. This includes waiting until the 30-day time frame. It is harder to recall the details of an injury the longer it is from the incident.
- b) Not having a clear statement of what happened. Vague details about the incident cause problems when processing the claim. This includes not having a definite date of an incident.
- c) Portions of the claim may be denied. If you seek medical attention from your own doctor and the doctor is not an Alliance provider, you may be responsible for the payment. If a treating network doctor indicates degenerative disorder on the injured body part, that part of the treatment will be denied. (Degenerative disorder is considered normal aging). If you have a pre-existing condition, the claims adjuster will request for you to sign a medical records release to determine how much, if any, of the injury was caused by the incident. Any damage that existed prior to the incident to the injured body part will be denied.

What is expected when you see a workers' compensation Alliance provider for medical treatment.

The doctor will evaluate the injured body part to determine treatment options. You will be given a work status report (DWC Form-73 sample included) during your checkout process.

It is your responsibility to make sure a copy of the work status report is received by the Risk Manager (Jennifer Raske) prior to returning to work.

The work status report will indicate whether the treating doctor will allow you to return to work. The form includes the following statements:

Part II Work Status Information

The injured employee's medical condition resulting from the workers' compensation injury:

- a. will allow the employee to return to work as of ____ (date) without restrictions
- b. will allow the employee to return to work as of _____ (date) with the restrictions identified in Part III, which are expected to last through (date).
- c. is such that the employee is/has been restricted from all work as of (date) which is expected to last through _____ (date). The following describes how this injury prevents the employee from returning to work:

If the treating doctor selects (a), you may return to work and no other action, besides making sure RM has a copy of the form and attending any follow-up appointments. The follow-up appointments are required, not elective.

If the treating doctor selects (b), you will be required to sign a Bona Fide Offer of Employment (BFOE), which will be provided only if your supervisor can accommodate the identified restrictions. The BFOE will be prepared by the Risk Manager and made available to you after the approval from the supervisor. You may work in a modified duty position only when the BFOE is accepted, signed and returned to the Risk Manager (Jennifer Raske). The district board policy states you can only be on modified duty for a maximum of 30 days with no improvement. If after 30 days you have not had any improvement to your injury, you will be sent home to recover. If the supervisor cannot accommodate the identified restrictions given by the treating doctor, you will not be able to return to your job and will be on lost time.

If the treating doctor selects (c), you will not be able to return to your job and will be on lost time. When you are placed on lost time, your district paycheck will stop. *Remember the district funds are used to pay for treatment and lost wages. So if you receive your paycheck and you are eligible for lost wages (Temporary Income Benefits), in reality the district is paying you twice.* If you have elected to have any insurance benefits deducted from your paycheck, you will be responsible for bringing the payment for those benefits into the district benefits office while you are not receiving a paycheck from Seguin ISD.

There is a seven-day waiting period when you go out on lost time. Temporary Income Benefits (TIBS) are paid based on a percentage of your wages earned. TIBS are not paid during non- contract days, which include Thanksgiving, Christmas and Spring Break. In addition, TIBS are not paid for non-contract days during the summer months.

You have the right to use any accrued leave while you are out on lost time. Included in the information given to you by the Risk Manager, you will have an election form. If you choose to use all or a specified number of accrued leave, you must complete and return this form to the Risk Manager (Jennifer Raske). Either of these options will allow the district to use your accrued leave to off-set TIBS to pay you 100% of your wages (The off-set will only apply up to the number of available days or specified number of days). For example, if your daily rate is \$100 and you are paid TIBS of \$67, the district can use approximately three hours for the off-set. The off-set will occur in your first paycheck after your return to work.

Whether you are released to return to work without restrictions, return to work with restrictions or placed on lost time, you are required to attend any follow-up appointments with the treating doctor and/or any specialist you are referred to by the treating doctor.

You must have a full release with no restrictions or have approved modified duty by your supervisor (with an accepted and signed Bona Fide Offer of Employment) before you will be allowed to return to work. This applies even if the claim is denied by the district's insurance carrier.

13. Textbooks

Local Campus Transfer of Textbooks

Textbooks may be transferred between schools through the use of TIPWEB <https://www.tipwebseguinisd.us/tipweb/> For access to TIPWEB contact the Textbook Coordinator. If a school needs books, the campus textbook custodian must email a Seguin ISD Textbook Request Form to the Textbook Coordinator, and the Coordinator will transfer those books to the school.

The only methods of removing book charges from a school's inventory are

1. by sending the books to the Textbook Coordinator with a Seguin ISD Textbook Request Form,
2. by transferring textbooks to another campus using a Seguin ISD Textbook Request Form,
3. or by submitting payment for lost books.

Textbooks may be transferred to the Textbook Department by interoffice mail, but the transfer of more than a few books must be coordinated with the Textbook Coordinator. If you send books via interoffice mail, be sure to carefully label all packages and include the paperwork.

District Control of Textbook Funds

Each school should have a receipt book dedicated to textbook sales. Students must always be issued a receipt for any books for which they pay. This receipt should include the ISBN code of the textbook and the ISD's number, in case a book is found and a refund is issued.

When conducting the annual textbook inventory, the campus textbook custodian should indicate on his/her inventory the books that are missing, their number, and the amount paid.

All funds collected for textbooks (lost and/or destroyed) should be deposited into the campus' textbook activity fund (461.00.TG.XXX.X.00.000.2190). Monies will be transferred from the campus textbook accounts to the District textbook account, with sufficient monies left in the campus account for future student reimbursements by Business Services by June 15. The Textbook Coordinator will inform each school of the amount transferred.

If a student is eligible for a refund of a textbook, a Requisition Purchase Order (RPO) should be entered payable to that student (or the name on the original receipt). The account to be charged on the RPO is 461.00. TG.XXX.0.00.000.2190. The RPO should also include the title and ISBN number of the refunded textbook. Please attach the original receipt to the RPO and forward this to the District Textbook Coordinator.

Fines

Money collected for abused books in the form of fines is retained by the school and deposited into the textbook activity fund to cover uncollectible lost books.

Fines may be collected only if the book is deemed unusable. The fine is the full cost of the book plus \$6.00 shipping and handling charge.

Unusable books include the following damages:

- Torn pages
- Major ink or pencil marks
- Loose bindings
- Water damage
- Missing pages
- Obscenities - drawn or written

Damages that prevent re-issuing books

If a student pays for a book in full, he/she is entitled to keep that book!

Only worn out books that have not been abused may be sent back to the state for replacement. Do not send books, which have been ruined by a student, back to the District Textbook Coordinator.

Important note: Occasionally, we have problems with books that are new and do not hold up to normal use. Typically, the bindings break. If books in use in the schools seem to have a manufacturing problem, please bring it to the attention of the District Textbook Coordinator as soon as the problem is discovered. The District Textbook Coordinator will want to examine the books personally to determine what action should be taken. These books should be replaced or repaired by the publisher. Students should not be charged damage fines for books that fall into this category.

Out-of-Adoption Books

Each year, the Texas Education Agency lists books which will no longer be used or inventoried by the State. These books are called "Out-of-Adoption" or OA. The TEA Instructional Materials Current Adoption Bulletin can be found at

https://tea4avfaulk.tea.texas.gov/ematevi/EMATREPORTS/RptInst/EM_CURR_ADPN.pdf

New Textbook Adoptions

The Board of Trustees approves new books for adoption by Seguin ISD.

The District Textbook Coordinator orders the new textbook adoptions.

New adoptions are received in the district warehouse during the summer and distributed to the campuses accordingly.

Campus Textbook Custodians are responsible for checking the new adoptions in and bar coding with ascension numbers.

Campus Textbooks Custodians issue new textbook adoptions to the campus teachers.

Textbook pricelists may be obtained from the District Textbook Coordinator.

14. Student Accident Insurance

When a student is injured while attending school and not participating in a UIL activity, medical charges are the responsibility of the parents. This includes playground and classroom accidents. Seguin Independent School District offers student accident insurance for purchase. This plan covers medical expenses incurred from an **accident** such as: (1) broken arm from falling off bicycle, (2) concussion from being hit in the head in gym class, or (3) lacerated foot from stepping on broken glass. This plan does not cover medical expenses incurred from **sickness** such as: (1) measles, (2) mumps, (3) appendicitis, or (4) allergies.

Coverage is available for school time only, 24-hour round-the-clock protection, student life insurance, or dental accident protection. Applications and instructions will be provided to each campus prior to the start of school for distribution to students.

Seguin Independent School District provides student accident insurance for students participating in a UIL activity such as: (1) all sports, including football, (2) band, (3) cheerleaders, (5) all other extracurricular activities.

Contact the Business Services' Risk Manager at 401-8621 for additional applications or claims forms.

15. Copy/Mail Room

Schools and departments are responsible for posting their own mail. For assistance with the Mail Room equipment, please contact:

Mail Machine: Business Services Secretary at ext. 18666 or
Accounts Payable Specialist at ext. 18620

Interdepartmental Mail(pony) Business Services Secretary at ext. 18666

17. [Request for Public Information](#)