

Bullard ISD



Business Procedures Manual

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Introduction

This Fiscal Manual has been prepared to provide general information about several Bullard ISD business functions. Additional information may be available within the district's Board Policies, Administrative Procedures, or other web resources.

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Business Office Staff

Gloria West	Business Manager	Extension 2009
Stephanie Yates	Payroll\Benefits Manager	Extension 2007
Tiffany Brooks	Accounts Payable\Purchasing	Extension 2011
Patricia Tabler	Payroll Clerk	Extension 2006
Courtney Moore	Business Clerk	Extension 2022

Business Office Mission Statement

The Mission of the Bullard Independent School District Business Office is to provide support to all District students, staff, parents, and to ensure that all business operations are supportive of the instructional goals and objectives of the district in the attainment of the campus performance objectives (academic excellence indicators).

Budget Amendments

A budget amendment is a transfer of funds. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should be stated in whole dollars.

Budget amendments must be approved by the School Board. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the School Board has approved the request.

Budget Transfers

A budget transfer is a transfer of funds which is not across different functions. The Business Manager shall approve all budget transfers. Transfer requests must be submitted through the Skyward financial system. Budget transfer line items must be stated in whole dollars.

To keep budget transfers to a minimum, each budget manager should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary.

Cash/Check Handing

All cash and checks shall be deposited to the business office on a daily basis. No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home. No cash purchases should be made – every dollar collected should be receipted and deposited. The business office shall receipt. A Cash Deposit Slip should be included with all deposits.

Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.

Check Processing

Business Office checks will be printed and released on Thursday in the afternoon. At times checks may be processed earlier or later than Thursday afternoon, due to unforeseen events. All check requests shall be submitted to the Business Office by 3:00pm on Wednesday. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

The appropriate forms shall be used for travel. State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Business Office on a timely basis for payment.

Contracts and Service Agreements

All contracts for rentals, service agreements, etc. must be signed by the Superintendent or Business Manager or designee. An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement.

Donations and Gifts

Donations or gifts of money, equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district.

All donations with a value equal to or greater than \$1000 shall be approved by the School Board; Donations of a lesser value shall be approved by the Superintendent.

Fiscal Year

The fiscal year begins on September 1st and ends on August 31st. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds.

All invoices for goods received before August 31st, shall be submitted to the Business Office by September 10th for processing and payment.

Fixed Assets & Inventory

Fixed assets are defined as equipment with a unit value over \$5000. These assets are tracked and recorded on the district's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond

repair, etc. should be reported to the Business Office for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 663X.

Inventory items are defined as equipment with a unit value over \$500. Other items with a unit value under \$500 are also tracked .

A Relocation of Fixed Assets Form should be utilized to transfer equipment from one room to another, one campus/dept. to another, or to transfer obsolete equipment to a storage area. The loss or theft of inventory and fixed asset items should be reported immediately to the Business Manager.

Hotel Occupancy Tax Exemption Form

This form shall be used for school-related travel to conferences, workshops, etc. Copies may be obtained from the business office or via the web at the link below. Lodging taxes, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any.

Invoices

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

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

Payroll Procedures

Employees shall "clock-in" and "clock-out" daily through the Skyward TruTime Timekeeping System. Failure to clock-in or out may result in non-payment of unverified work time. All supervisors shall upload to Payroll on the Skyward TruTime software the Weekly Detail Time sheet for their respective paraprofessional, hourly, and support employees. These Time sheets are due every Tuesday by 4:00 p.m.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. ***All overtime shall be pre-approved by the Superintendent.*** An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, including termination.

All employees shall request Time off in Employee Access. This will be Approved or Denied by their supervisor. This will need to be done before clocking out "Gone for the Week" on the week the time off occurs. This also includes School Business.

Every campus/department shall submit a Weekly Summary of Absences Report to the payroll department by 4:00 p.m. every Tuesday. These reports will be used to reconcile all employee absences and input Substitute pay.

Once all leave has been exhausted employees are required to submit an Absence From Duty form to their supervisor. This form is due to Payroll every Tuesday.

Purchase Requisition On-Line

All purchase requisitions must be submitted on-line.

The purchase order form is numbered for audit tracking purposes and is prepared for all approved requisitions. If adequate funds do not exist, the requisition may be returned to the campus for revisions to the quantities ordered or budget codes.

No employee shall order or receive goods without an approved purchase order. All purchase orders are mailed or faxed to vendors by the Business Office. According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Receiving of Goods

Upon receipt of goods, staff members should promptly verify that the order was received complete and in good condition. Discrepancies, if any, should be reported to the vendor immediately. A pink copy of the purchase order should be signed, and dated by the person verifying the order. This copy should then be forwarded to the Accounts Payable office within 5 days so that payment can be issued. **Vendors will only be paid upon receipt of this documentation and a proper invoice.**

Purchasing Cards – Selected Merchants (Visa, Wal-Mart, Office Depot, etc.)

The district utilizes several credit cards for purchasing of food, supplies, and travel. Selected merchant cards shall be maintained at the campus or department or issued by the business office upon approval of a purchase order. All credit card purchases must be pre-approved on an itemized purchase order. All credit receipts (detailed, itemized) shall be submitted to the business office within seven days of purchase to ensure prompt payment to the vendor. District credit card usage may be suspended and/or revoked if procedures for purchase orders and receipts are not followed. Each campus or department that is entrusted with credit cards shall properly secure the cards [when not in use] in a locked safe. The District is a tax-exempt entity and does not pay sales tax. The cardholder should present a sales tax exemption form when making a purchase. Restaurant gratuities are not permitted to be charged on the district's credit cards.

Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively bid purchases that exceed \$25,000, in the aggregate, over a 12-month period.

The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval.

District policy recommends a minimum of three (3) quotes for all individual purchases exceeding \$10,000; the written (faxed) quotes should be attached to the purchase requisition.

Purchasing Cooperatives

To streamline purchasing processes while satisfying competitive procurement requirements, BISD participates in the Region VII Education Service Center Purchasing Cooperative as well as several statewide programs including, but not limited to, the TASB Buy Board, The Cooperative Purchasing Network (TCPN), TIPS/TAPS. When possible, BISD uses the Region VII Purchasing Cooperative to source goods and services. The Region VII Purchasing Cooperative vendor list can be searched at <https://purchasing.esc7.net/vendors/psearch>.

All purchases made on behalf of BISD must be from vendors with a current award through one of the purchasing cooperatives listed above or by another approved competitive bidding method, such as a Request for Proposals (RFP). Due to varying bid cycles, a vendor may still be in the BISD accounting system even though they are no longer an approved vendor. Once it is determined that a vendor listed on

the BISD vendor list is an unapproved vendor, the vendor will be marked as “inactive”. Please note: Being able to secure an item cheaper from a source not on an approved list does not satisfy state or federal competitive procurement requirements. Vendor List Vendors wishing to be placed on the BISD approved vendors list will be directed to bid through one of the purchasing cooperatives listed above.

Rental of facilities

The Campus Principal shall coordinate the rental of district facilities. A Rental Agreement is required for all rentals of facilities by outside organizations. All contracts shall include security deposits [unless waived], charges for facility usage, custodial services, or other related charges, if applicable. Rental forms are available from the Campus Office. Proof of insurance is required unless waived by the Superintendent.

Returned Checks

All NSF checks are sent directly to our collection agency, Paytek Solutions. The district shall reserve the right to reject future checks from makers of returned checks.

Sale of Personal Property – Surplus

Neither district supplies, nor equipment, shall be sold or conveyed other than authorized by the Superintendent and/or School Board.

Sales Tax Exemption Form

The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the business office. Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase.

Travel Guidelines

School Board Policy DEE Local states: An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with the prior approval of the employee’s immediate supervisor. Reimbursement for authorized travel shall be in accordance with legal requirements and the District’s travel reimbursement schedule. Accounting records shall accurately reflect that no state or federal funds were used to reimburse travel expenses beyond those authorized for state employees. For any authorized expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses and in accordance with administrative procedures.

Note: Travel expenses incurred due to the fault of a traveler, except for extenuating circumstances, such as late registration, cancelled flight, etc. are not considered to be reasonable or necessary; therefore, all such expenses shall be paid or reimbursed by the traveler.

All travel expenses shall comply with federal, state and local guidelines. The District shall apply the same travel guidelines and rates for all travel expenses regardless of funding sources, except for the following:

- ❑ Excess lodging above the GSA schedule, as applicable allowed with local funds (Fund 199)

Federal guidelines (IRS):

- ❑ All travel expenses shall be paid under an Accountable Plan: 1) travel must have a business connection; 2) the traveler shall account for all expenses; 3) meal expenses shall be in conjunction with overnight travel only.
- ❑ The meal expenses for the day of departure and return shall be adjusted based on the time of departure and return as noted in the District's travel guidelines.
- ❑ Travel advances will not be provided to a traveler for their future travel expenses.
- ❑ If any travel expenses fail to meet the accountable plan guidelines, the payment to (or on behalf of) the traveler shall be taxed through the normal payroll cycle.

Federal Guidelines (EDGAR):

- ❑ All travel expenses paid with federal grant funds (typically funds 2XX) shall meet the new EDGAR requirements (200.474) such as: 1) all travel costs must be reasonable and necessary; 2) all travel costs must be consistent with the district's travel policy; 3) all travel costs must be directly related to the grant award; and 4) all travel costs must meet the obligation of expenses rules.
- ❑ In addition, all federally-funded travel expenses must meet the TEA's Current Travel & Mileage Reimbursement Rates (as published in the most recent TEA Correspondence).

State Guidelines (TEA):

Local District Guidelines:

The local District guidelines shall apply to all travel expenses regardless of funding source for in-state and out-of-state travel. All travel reimbursement costs shall be submitted on a Travel Reimbursement Form, approved by the immediate supervisor, and forwarded to the business office for approval by the Business Director.

Travel Rates:

The mileage and lodging rates published by the comptroller apply to all travel reimbursement rates. Lodging rates at convention host hotels should be approved in advance. The link below to the Domestic Maximum Per Diem Rates should be used to determine the appropriate rates for in-state and out-of-state travel: <http://www.gsa.gov/portal/content/104877>

District Allowable Travel Expenses:

Meals

- ❑ **Employee Meals:**
If the dates of travel are all full days and no meals are provided by the event, indicate the actual cost of meals on the Travel Authorization form; reimbursement will be adjusted not to exceed the State allowable amount per day. The total number of meals reimbursed will be based on whether meals are provided by the event.
- ❑ **Student Meals:**
When requesting funds for student meals the sponsor shall submit a requisition for cash advanced to students for meals. If using a district credit card a receipt and signed list of students must be submitted to the Business Office. Current meal rates allow \$8.00 per meal for regular events and \$10.00 per meal for beyond district events. Students shall sign a log sheet confirming receipt of money allocated for each meal.
- ❑ All required documentation for the advance payment shall be submitted to the business office in accordance with the business office deadlines. A check will be issued to the traveler in advance of the student travel event for all student meal per diems.
- ❑ Upon return from trip, the sponsor must submit the completed student signature to the business office.
- ❑ In the event the sponsor has excess cash due to the cancellation of a student traveler, the sponsor shall return the funds to the Business Office.

- ❑ If the employee is due any travel reimbursement, they shall complete a Travel Reimbursement Form after the travel event. Reimbursement costs shall not include any meal tips or alcoholic beverages. Credit card receipts without itemization will not be eligible for reimbursement.
- ❑ Meal tips may be paid at the traveler's discretion, but will not be allowable travel costs for reimbursement or payment with any district funds.

Lodging

- ❑ Lodging costs shall be allowable for travel events that require an overnight stay away from the traveler's home. No lodging shall be allowable in the traveler's home city at a commercial lodging establishment.
- ❑ The maximum nights of lodging shall be based on the start and end times of the travel event and the distance of the travel location. Lodging costs that exceed the required minimum shall not be deemed necessary or allowable travel costs. For example, if an event in Austin has a 12 pm or later start, lodging costs would not be reasonable, necessary or allowable travel costs. The traveler (or campus secretary on behalf of the traveler) shall make the hotel reservation and secure with a district credit card. Hotel and travel websites such as Hotels.Com, Expedia, Travelocity, etc. shall not be used to make hotel reservations if the website requires pre-payment of the hotel stay.
- ❑ A credit card (if available) shall be issued to the traveler for the approved lodging expense.
- ❑ Lodging costs shall be paid with a district-issued credit card on site at the time of arrival and/or departure based on the hotel's charging policy. Travelers shall not pay the hotel expense with personal funds and seek reimbursement after-the-fact unless there are extenuating circumstances or the district's credit card did not work. The traveler must ensure that only district-authorized travel costs are paid with the district credit card.
- ❑ The traveler may, at his/her request, stay with a family member or friend instead of at a hotel. If the traveler selects this option, the traveler shall not receive any payment in lieu of lodging costs.
- ❑ The traveler may, at his/her request, choose to return to their home city each day of a multiple-day travel event if the distance from their home city to the event city is less than 75 miles each way. The traveler may receive mileage reimbursement for each trip in lieu of the lodging costs.
- ❑ The traveler shall present a Hotel Occupancy Tax Exemption Certificate to a Texas hotel. If the traveler fails to present the certificate, the traveler shall reimburse the district for the unallowable tax expense. The Hotel Occupancy Certificate can be found on the district's Business Webpage and the State Comptroller's Website. The hotel occupancy tax exemption does not apply to out-of-state travel.
- ❑ The traveler shall present a Sales Tax Exemption Certificate to a Texas hotel for parking costs. If the traveler fails to present the certificate, the traveler shall reimburse the district for the unallowable tax expense. The Sales Tax Exemption Certificate can be found on the district's Business Webpage and the State Comptroller's Website. The sales tax exemption does not apply to out-of-state travel.
 - ❑ When at least two (2) travelers (district employees) are traveling to the same event, they may share the lodging. District employees are encouraged to share a room with another employee to minimize the lodging costs. Employees electing not to share a room will, in some instances, share a portion of the expense with their personal funds.
 - ❑ When a traveler shares lodging with a non-district employee or district employee not in travel status, the maximum lodging costs shall be the appropriate GSA schedule rate for single occupancy.
 - ❑ Internet charges at a lodging facility shall be allowable only for Administrative team to support email, Skyward or other work-related access. Internet charges for other staff members shall be subject to pre-approval on a case-by-case basis.
 - ❑ Lodging costs such as movies, gym facility, spa or other non-essential costs are not allowable for reimbursement or payment with any district funds.
 - ❑ Lodging tips may be paid at the traveler's discretion, but will not be allowable travel costs for reimbursement or payment with any district funds.
 - ❑ A detailed lodging receipt must be submitted by the traveler with the Travel Reimbursement Form within 7 days after the travel event.

Transportation –Flights

- ❑ Flight costs shall be allowable for travel events that require travel away from the traveler’s home.
- ❑ The departure and return dates of the flight shall be based on the start and end times of the travel event and the distance of the travel location.
- ❑ The actual cost of commercial air transportation (lowest coach fare) to accommodate the required travel dates of the travel event shall be allowable costs.
- ❑ Travelers should travel to their destination location by the most economical means, i.e. either flight or mileage. Travelers may opt to travel to their event destination via district/personal vehicle in lieu of flying to the event for medical or personal comfort reasons. If the traveler opts to travel to an out-of-state destination, the costs/reimbursement for transportation shall be limited to the lesser of the mileage or estimated flight cost.
- ❑ All flights shall be purchased for the most economical route and schedule to meet the travel plans. Travelers shall submit their travel preferences to their respective supervisor for approval and the campus/department shall make the reservation using the district credit card
- ❑ A rental car at the event location shall be allowable if it is the most economical method to access the event location.
- ❑ All flight costs associated with deviations from the required travel plans, such as pre or post personal days shall be paid by the traveler. For example, if the required travel dates are Sunday through Wednesday, but the traveler opts to depart on Friday to spend personal days at the travel destination, the additional cost, if any, to fly on Friday shall be paid by the traveler.

Transportation – Mileage

- ❑ Mileage reimbursements shall be allowable for travel events that require travel away from the traveler’s home (typically, Bullard).
- ❑ Travelers should use a district-owned vehicle as the preferred method of transportation if available. A request for a vehicle shall be submitted to the Transportation Department. If a district-owned vehicle is not available for the travel event, the traveler is authorized to use their personal vehicle, if not flying or using a rental car, as appropriate.
- ❑ Travelers who opt to drive their personal vehicle instead of a district-owned vehicle, shall be reimbursed at the current mileage rate established by the Texas Comptroller and/or TEA.
- ❑ Travelers shall be required to submit fuel receipts, if any, for travel in a district-owned vehicle. Travelers shall not be required to submit any fuel receipts for travel in a personal vehicle.
- ❑ The District has chosen the MapQuest mapping system to document mileage reimbursements.
- ❑ Mileage reimbursement calculations are made using MapQuest and the traveler must select the following:
 - City to City route (Do not enter street address to street address – enter City/State to City/State)
 - If a traveler is leaving from a city other than Bullard and this city is closer to the destination then the traveler shall use this site for their departing city in MapQuest.
 - Shortest Distance (Traveler must select shortest distance in the options section of MapQuest before calculating miles)
- ❑ A MapQuest printout with the mileage from the point of origin [or Bullard, TX] to the point of destination shall be printed and attached to the Travel Reimbursement form. It is not necessary to print all of the additional MapQuest features other than the total mileage.
- ❑ Mileage costs related to personal destinations before, during or after the travel event shall not be allowable costs. In addition, mileage costs due to the traveler’s error in reaching the destination, such as getting lost shall not be allowable costs.
- ❑ When four or fewer employees travel on the same itinerary, only one may be reimbursed for mileage. When more than four employees travel on the same itinerary, only one out of every four may be reimbursed for mileage. Exception: The district shall allow for an equal distribution of the single vehicle mileage allotment among the travelers if they opt to drive separately to the event.

Transportation – Parking Charges

- ❑ Parking charges shall be allowable for all travel events as appropriate, if the traveler is traveling in a rental car, district-owned vehicle, or personal car while on travel status.
- ❑ Parking at the airport at the traveler's departure/return location shall be allowable, as appropriate, for all required travel dates. Additional parking days, at the traveler's option due to pre or post travel days shall not be allowable costs with district funds.
- ❑ Parking receipts must be submitted by the traveler with the Travel Reimbursement Form within 7 days after the travel event. District will reimburse for regular parking fees only. District will pay the difference between regular and valet parking only when verification is provided.

Transportation – Toll Charges

- ❑ Toll charges shall be allowable for all in-state travel events, as applicable, if the traveler is traveling in a rental car, district-owned vehicle, or personal car while on travel status.
- ❑ Toll receipts, as appropriate, must be submitted by the traveler with the Travel Reimbursement Form within 7 days after the travel event. Toll charges while in a district-owned vehicle are forwarded to the district by the toll authority.

Transportation – Taxi, Shuttle, etc.

- ❑ Taxi and shuttle costs shall be allowable for all in-state and out-of-state travel events, as applicable, if the traveler is on travel status. Receipts will be required documenting "actual costs".
- ❑ Taxi and shuttle tips may be paid at the traveler's discretion, but will not be allowable travel costs for reimbursement or payment with any district funds.

Registration Fees

- Registration fees for a conference, workshop, or other training event as supported by a registration form are allowable costs. Fee-based optional events such as a speaker or awards luncheon shall be approved on a case-by-case basis if the event fee is reasonable and the traveler would derive a work-related benefit from attending the event. Fee-based optional events such as socials, excursions, tours, or other purely entertainment events are not allowable costs.

District Non-Allowable Travel Expenses:

- Tips of any kind, i.e. meals, taxi
- Alcoholic drinks or beverages
- Entertainment expenses, such as in-room movies, fee-based hotel amenities such as gyms, spas, etc.
- Expenses for spouses or other non-district employees
- Expenses due to the traveler's failure to cancel a registration or travel arrangements (except for extenuating circumstances)
- Hotel Internet charges (unless expense is work-related and pre-approved)
- Non-substantiated or fraudulent travel reimbursement requests shall be non-allowable travel expenses. Travelers who submit fraudulent travel reimbursement requests shall be subject to disciplinary action, up to and including termination of employment.