

# Finance Manual 2024-2025



Birdville Independent School District

*excellence / integrity / service*

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## **Introduction**

This Finance Manual has been prepared to provide general information about several Birdville ISD business functions. Additional information may be available within the District's Board Policies, Administrative Procedures, written operating procedures or other web resources.

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

## **Accounting & Business**

The Associate Superintendent for Finance & Auxiliary Services oversees the Finance & Federal Programs Department. Staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times.

### **Associate Superintendent for Finance & Auxiliary Services**

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### **Accounting Department**

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### **Business Department**

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Betty Howe, Print Shop Manager | 817-547-5741 | [betty.howe@birdvilleschools.net](mailto:betty.howe@birdvilleschools.net)

### **Federal Programs Department**

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### **Payroll Department**

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The Birdville ISD Finance & Federal Programs Department is responsible for all business services related to accounting, accounts payable, fixed assets, payroll, budgeting, investments, banking services, risk management, employee benefits, state, federal, and local grants, position control, SHARS, and print and mail services. This department supports the instructional services of the District.

## **Account Codes**

All school districts are mandated to use the account code structure as defined in the Financial Accounting and Reporting (FAR) module of the Financial Accountability Resource Guide (FASRG). The appropriate fund, function, object, organization, fiscal year, and program intent code must be used for all financial transactions. Local use codes, such as the sub-object, shall be in accordance with District procedures.

The account code used for all financial transactions must match the intended expenditure. If funds do not exist in the appropriate account code, a budget amendment and/or transfer shall be submitted to appropriate the necessary funds in the appropriate account.

Failure to adhere to the required account code structure may result in data quality errors in PEIMS reporting and the District's financial statements. Additional consequences may be the loss of funds due to non-compliance with audit or grant requirements.

## **Activity Funds (Campus -- 461)**

Consist of funds generated locally at the school or donated to the school. The expenditure of these funds must comply with state and board policy and with District regulations and purchasing policies. See the procedures manual located on the Accounting Department website.

## **Student Activity Accounts (Student Organizations -- 865)**

Consist of funds generated by specific student groups, not by the District or campus. These funds include student groups such as band, class funds, student council clubs, etc. See the procedures manual located on the Accounting Department website.

## **Faculty Activity Accounts (Faculty Funds -- 890)**

Consist of funds generated by faculty groups, not by the District or campus. See the procedures manual located on the Accounting Department website.

## **Audits**

Audits may be conducted throughout the fiscal year by Finance & Federal Programs department staff and/or regulatory agencies. Audits may include the annual financial audit, the Single Audit (federal grant funds), activity accounts, petty cash, payroll, attendance accounting, PEIMS, drop-out, state compensatory education, or other audits as deemed appropriate. The two most comprehensive audits are noted below:

## Annual Financial Audit

An annual financial audit must be conducted by an independent CPA firm selected by the District [Board of Trustees] and reviewed by the TEA Division of Financial Audits. The annual financial audit must be submitted to the TEA Division of Financial Audits by the established deadline of 150 days after the end of the fiscal year, specifically for the District's fiscal year ending June 30<sup>th</sup> the report shall be filed by November 27<sup>th</sup>. In addition, the audit report should be filed with the appropriate financial entities and governmental regulatory agencies for compliance purposes.

The District has engaged the CPA firm Weaver, LLP to conduct the annual financial audit for each fiscal year. The role of the CPA firm is to conduct a district-wide audit of the District's financial statements, internal control procedures, and to test transactions to determine compliance with local, state and federal regulations.

All financial transactions shall be in accordance with local, state and federal audit guidelines. The Financial Accountability System Resource Guide (FASRG) posted on the TEA website shall be utilized to ensure awareness of audit compliance areas. In addition, the U.S. Department of Education General Administration Regulations (EDGAR) shall be utilized to ensure awareness of audit compliance areas for all state and federal grant funds.

The Accounting Coordinator is responsible for coordinating and overseeing the annual financial audit.

## Single Audit

The Single Audit Act and EDGAR require school districts that expend total federal financial assistance (FFA) equal to or in excess of \$500,000 in a fiscal year to have an audit performed in accordance with the Act. School districts expending less than \$500,000 in federal financial assistance in a fiscal year are not required to have either an audit under the Single Audit Act and EDGAR or a *program audit*, however, they must maintain records to support federal financial assistance programs and must have a financial audit performed under generally accepted auditing standards (GAAS) and *Government Auditing Standards* (GAS), also referred to as the Yellow Book. The single audit must be conducted in accordance with United States Office of Management and Budget, and EDGAR.

The District has engaged the CPA firm Weaver, LLP to conduct the single audit for each fiscal year. The role of the CPA firm is to determine the major program(s) for the fiscal year and to issue an opinion on the federal statements for the federal program(s) and test transactions to determine compliance with internal controls and federal program guidelines. The Accounting Coordinator is responsible for coordinating and overseeing the single audit.

## **Budget Adoption**

The District must adopt a budget no later than June 30<sup>th</sup> each year. The Board of Trustees shall publish a notice and conduct a public hearing regarding the budget prior to adoption of the budget. The District must also publish a notice regarding the proposed budget on its website.

At a minimum, the Board of Trustees shall adopt a budget that includes the General Fund, Food Service Fund and Debt Service Fund. The budget shall be adopted at the function code level; therefore, any changes to the budget at the functional level shall be approved by the Board of Trustees prior to exceeding a functional expenditure category.

The adopted budget shall be reported to Auxiliary Services TEA on an annual basis through the fall PEIMS submission.

Associate Superintendent for Financial and Auxiliary Services and Executive Director of Finance & Federal Programs shall be responsible to coordinate the development and adoption of the District budget.

**Every campus and department shall be responsible for monitoring and amending their respective budget to ensure that it meets the identified needs of the campus or department. The adopted budget shall correlate directly and/or indirectly to the District Improvement Plan and Campus Improvement Plans.**

## Budget Amendments

A budget amendment is defined as a transfer of funds across different functions. 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 and entered through the MUNIS Budget Transfer and Amendment process.

Budget amendments, utilizing the Budget Amendment- Cross Function report, must be approved by the Board of Trustees; approval is required prior to exceeding the budget in any functional level. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent's office. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the Board of Trustees has approved the request.

## Budget Transfers

A budget transfer is defined as a transfer of funds which is not across different functions. The Principal/Department Director shall approve budget transfers and final approval/posting will be Finance/Accounting Department. Budget transfer line items should be stated in whole dollars and entered through the MUNIS Budget Transfer and Amendment process.

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 Handling

All cash and checks shall be presented to the appropriate secretary or bookkeeper on a daily basis. No post-dated checks will be accepted. Personal Checks shall include a Driver's License number and telephone number of the issuer. Funds should not be kept in classrooms, personal wallets or purses, or at home overnight. No cash purchases should be made -*every* dollar collected should be receipted and deposited by the campus secretary/bookkeeper. All District funds shall be deposited to the appropriate district and/or campus account at the District's depository bank, Frost Bank N.A.

The secretary/bookkeeper shall receipt and deposit all monies on a daily basis, via the approved courier, or secure overnight in a locked campus safe if the deposit cannot be made the same day.

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.

All District bank statements shall be reconciled within 15 days after the end of each month. The individual responsible for reconciling a bank account shall not receive and open the bank statement. Fraud, if any, shall be reported immediately to the Executive Director of Finance & Federal Programs. Adjustments to the general ledger, if any, shall be posted as soon as possible, but not later than 30 days after the end of each month.

All employees that handle cash are required to take the BISD Cash Handling Training course located on the District's Safe Schools Vector [website](#) annually.

Cash handling process for athletic events are addressed, in detail, by the Athletic Department. For more information please contact this department.

## Check Processing

Accounts Payable processes payments on behalf of the District. Please see the Accounts Payable Guidelines in Appendix 1 of this manual for more detailed information.

Accounts Payable issues checks/ACH payments weekly according to the following schedule:

Tuesday 3:00 PM - Checks/ACH advices released for mailing and distribution.

All invoices, check requests, receiving of purchase orders, or other documentation must be received by end of day of the preceding Friday.

Thursday 3:00 PM - Check/ACH advices released for mailing and distribution.

All invoices, check requests, receiving of purchase orders, or other documentation must be received by end of day on Tuesday.

Occasionally the schedule changes due to the District's holiday calendar or summer hours.

If a vendor check needs to be picked up rather than mailed, the budget owner or designee must complete and submit a [Check Pick-Up Form](#) to the Accounts Payable Department.

## **Copiers**

The District leases several copiers that are strategically placed in different campuses or departments. The copiers are for District business use only. All District staff shall comply with the acceptable use guidelines related to the use of District copiers, especially as it relates to the avoidance of copyright infringement.

## **Donations and Gifts**

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the District by individuals or organizations shall become property of the District. The [Donation Acceptance form](#) shall be completed by the donor. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures. Gift card donations from external sources shall be recorded on a *Gift Card Register* and maintained in a safe until utilized by the appropriate individual(s). Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$5,000. In addition, the equipment shall be added to the District inventory.

All donations with a value equal to or greater than \$2,500 shall be approved by the School Board; donations of a lesser value shall be approved by the Superintendent or designee. All donations for technology equipment shall be approved by the Chief Technology Officer prior to the Superintendent and/or School Board approval.

Please refer to School Board Policy CDC (LOCAL) on acceptance of donations.

## **Dues – Professional**

Principals and assistant principals may join one of the following organizations and use District site-based funds to cover cost: ASCD, TEPISA, TASA, and TASSP. Any other dues will be at the expense of the employee.

Other District employees may join one professional organization at the discretion of their supervisor and availability of department/campus budget.

## **Field Trips, Co-Curricular and Extra-Curricular Travel**

Overnight and out-of-state student trips shall be subject to the guidelines as stated in School Board Policy FMG (LOCAL). Approvals from the parents, campus principal, and Superintendent or designee must be obtained prior to the student trip. All trips, regardless of activity, that involve travel outside the boundaries of the United States, shall be submitted for approval to the Board a minimum

of 60 days prior to the anticipated date of departure. Requests for charter buses should be coordinated with the Transportation Department.

Educational field trips funded with state or federal grants shall adhere to the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, the following documentation must be submitted to support the expenditures with grant funds:

- Destination of each field trip
- Costs associated with each field trip
- Objectives to be accomplished from conducting the field trip
- Teacher's lesson plan and follow-up activities

State or federal grant funds will not be utilized for field trips that are for social, entertainment, or recreational purposes or are not properly documented in accordance with the guidelines.

## **Fiscal Year**

The fiscal year begins on July 1<sup>st</sup> and ends on June 30<sup>th</sup>. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds. All invoices for goods and/or services received on or before June 30<sup>th</sup>, shall be submitted to Accounts Payable by August 10<sup>th</sup>.

## **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 Accounting Coordinator for removal from the District's financial records. All fixed assets must be purchased through the use of an Object Code 661X, 662X or 663X. Fixed assets are subject to audit on an annual basis. Documentation shall be maintained to support all additions, deletions, or changes to the fixed asset balances.

Inventory items are defined as equipment with a unit value over \$500, but less than \$5000. Other items with a unit value under \$500 are also tracked and tagged such as:

- TVs
- VCRs,
- digital cameras,
- camcorders,
- e-Readers,
- I-Pads,
- Cell phones
- Laptops
- Projectors
- Other items that may have a personal use.

Inventory items are tracked and recorded on the District's inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Director of Purchasing for removal from the District's inventory tracking system. Inventory items are also tracked for insurance purposes. Inventory items (with a unit value of \$5,000 or more) must be purchased through the use of an Object Code 66XX. Inventory items (with a unit value less than \$5000) must be purchased through the use of an Object Code 6398 or 6399.

The loss or theft of inventory and fixed asset items should be reported immediately to the Director of Purchasing.

**Items lost due to theft or vandalism must be reported immediately to Executive Director of Finance & Federal Programs for police report and insurance claim purposes.**



## Fraudulent or Other Dishonest Acts

All Board of Trustees, employees, vendors, contractors, consultants, volunteers and other parties involved with the District shall act with integrity and diligence in duties involving the District's financial resources. Fraud and other dishonest acts will not be tolerated by the District. Violators shall be disciplined, may be terminated and may be reported to the appropriate authorities.

Any person who suspects fraud or financial impropriety in the District shall report the suspicions immediately to any supervisor, the Superintendent or designee, the Board President, or local law enforcement. Neither the Board, nor any District employee, shall unlawfully retaliate against a person who in good faith perceived fraud or financial impropriety.

Fraudulent acts may include, but are not limited to the following:

- Forgery or unauthorized alteration of any document or account belonging to the District.
- Forgery or unauthorized alteration of a check, bank draft, or other financial document.
- Misappropriation of funds, securities, supplies, or other District assets, including employee work time.
- Impropriety in the handling of money or reporting of District financial transactions.
- Profiteering as a result of insider knowledge of District information to outside parties.
- Unauthorized disclosure of confidential or proprietary information.
- Unauthorized disclosure of investment activities engaged in or contemplated by the District.
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the district, except as otherwise permitted by law or District policy.
- Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
- Failure to provide financial records required by state or local entities.
- Failure to disclose conflicts of interest as required by law or district policy.
- Any other dishonest act regarding the finances of the District.

The Superintendent or designee shall be responsible for conducting all fraud investigations. If an investigation substantiates fraud, the report shall be provided to the Superintendent and the Board of Trustees. The report shall include the findings, action(s) taken and/or recommendation(s) for action. If any employee is found to have committed fraud, they shall be subject to disciplinary action, up to and including termination of employment and referral to law enforcement or regulatory agencies, as appropriate.

## Fundraising Activities

Fundraising activities by student groups and/or for school sponsored projects shall be allowed, with prior administration approval and under the supervision of the project sponsor, for students in all grades.

All fund-raising projects shall be subject to the approval of the principal. The *Fundraiser Approval and Recap Form* shall be completed by the club sponsor or campus designee and submitted to the Campus Principal. The campus secretary shall keep a copy of all approved fundraiser forms to ensure that funds are deposited on a timely basis.

Student participation in approved fund-raising activities shall not interfere with the regular instructional program.

Merchandise ordered for resale should be distributed to students on a written distribution log. The merchandise distribution log should reconcile with the corresponding invoice and/or packing list. At the conclusion of all fundraisers, the club sponsor or campus designee shall complete the lower right portion of the *Fundraiser Approval and Recap Form* and submit to the Campus Principal for review. The form shall be maintained with Activity Fund records and is subject to audit by the Accounting Department.

All fundraising documentation shall be subject to audit and must be kept on file for five years from the date of the fundraising event.

Money raised by student clubs shall be used to benefit the group as a whole rather than being credited to student individual accounts. According to the IRS Publication 557, if individual accounts

are used to accumulate fundraising profits for individuals, then a) the money becomes taxable to the student; and b) the people who donate in good faith are not allowed to deduct their contributions.

For example, if students are raising money for their club to pay for an out-of-town trip, the entire amount collected should be divided by the students participating in the trip regardless of the amount that each individual student raised through fundraising activities.

Fundraising revenues may be subject to sales tax. Refer to the Activity Fund Accounting Procedures Manual for specific information related to taxable sales, non-taxable sales, tax-free sales, etc.

For detailed instructions please refer to the District's Accounting Department / Activity Funds Accounting Procedures Manual.

## **Gift Cards**

District funds shall not be used to purchase gift cards for employees. According to the Internal Revenue Service (IRS), gift cards in any amount are taxable to the employee and must be reported as taxable wages.

According to IRS regulations, gift cards donated to the District by outside sources are also taxable to the employee if awarded to the employee. Gift cards shall not be issued to staff without prior approval from the Associate Superintendent for Finance.

Gift cards for merchandise received from an outside source must be tracked on a Gift Card Register form. All receipts for purchases with the gift card should be attached to the form. The purchases must be for the benefit of the District or a campus/department

## **Grants Management (State, Federal or Other Grants)**

Seeking grant funds from state, federal or other sources is very desirable due to the impact of reduced local resources. It is recommended that grant applications be developed through a team approach to ensure that all stakeholders develop the grant goals, strategies and activities. Campus-based grant applications should be incorporated into the Campus Improvement Plan (CIP). All grant applications shall be reviewed and approved by the Superintendent **prior** to submission to the granting agency. Some granting agencies require matching funds, in-kind funds, or other specific requirements that may pose a financial liability to the school district.

After the District has received confirmation that a grant application has been approved, typically through a Notice of Grant Award, the Federal and State Grant Financial Coordinator shall prepare and enter the grant budget on the general ledger. No funds may be expended until the grant approval has been received from the granting agency.

The grants management administrator(s) shall work cooperatively with the Federal and State Grant Financial Coordinator to ensure compliance with all grant requirements as they relate to grant activities, expending of funds, supplement versus supplant, submitting reimbursement requests, financial reports, and evaluation reports.

Please see the Business Operations & Federal/State Grants (Edgar) Manual for more information

## **Hotel Occupancy Tax Exemption Form**

This [form](#) shall be used for in-state school-related travel to conferences, workshops, etc. Copies may be obtained from the Business Department. 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.

This form is not applicable to out-of-state travel.

## Invoices

Vendors are required to submit all invoices to the Accounting Department. If an invoice is received by a campus or department, please forward to Accounts Payable as soon as possible. This can be done via email to [accounts.payable@birdvilleschools.net](mailto:accounts.payable@birdvilleschools.net)

BISD is subject to **Texas Prompt Payment Act**, which requires the District to pay all invoices within 45 days of receipt of the goods/services and the invoice, whichever is later. So prompt processing of invoices is imperative.

## Legal Documents/Agreements

Any legal documents which bind the District in a fiscal Auxiliary Service or legal matter in excess of \$5,000 must be reviewed by the Associate Superintendent for Finance prior to finalization of the agreement or document. No other employees should sign agreements or contracts binding the District in any manner unless they have budgetary approval authority. No Teacher should sign a contract binding the District in a fiscal or legal matter.

## Long Distance Calls

All District phone sets are long-distance capable. Personal long-distance phone calls are not permitted.

## Payroll Procedures

Every non-exempt employee shall record *all of their own* work hours through the District designated timekeeping system. Failure to clock-in or out may result in non-payment of unverified work time and disciplinary action. Falsification of payroll records such as reporting excessive work hours or participating in a practice of clocking in/out for other employees constitutes fraud. Violators will be subject to disciplinary action, up to and including termination of employment.

All administrative supervisors shall review and electronically approve timesheets for their respective paraprofessional and support employees and submit the weekly timesheets every week via District designated Timekeeping system. Each employee is responsible for reviewing their own weekly timesheet, entering their absence requests and request adjustments to any clock in and/or clock out times with a note added as to the cause of the adjustment. Adjustments will be reviewed and approved by the administrative supervisor electronically during the weekly timesheet review/approval process.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime shall be pre-approved by the immediate campus or department supervisor. All overtime will be compensated via comp-time or over-time payment - in accordance with the FLSA requirement per BISD policy. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, up to and including termination. All professional, auxiliary and paraprofessional employees shall submit electronically a Discretionary Leave Approval Request form via the District designated system when absent from work to ensure that the time off is recorded in their respective leave records. Staff members shall report all absences and leave requests to their immediate supervisor. All absence requests shall be submitted to the employee's supervisor/campus administrator by 4:00 pm on the first day back to work. If the employee's position requires a substitute be placed during their absence, the employee is required to enter their request for substitute via the Frontline system prior to absence.

Supplemental payment forms shall be generated by the respective employee, approved by the immediate supervisor and submitted to the payroll department by the deadline each month. The supplemental payments will be processed for the next pay period. Supplemental payments should include the following: employee name, reason for pay, payment amount, budget code(s), and date(s) worked.

All payroll disbursements shall be coded to the appropriate account code in compliance with the Financial Accountability System Resource Guide (FASRG). Disbursements from state or federal grant funds shall also comply with the EDGAR requirements, especially in the following areas:

- All state and federal grant funded staff must sign a job description that includes their respective position, job duties, funding source(s), etc.
- Time and effort documentation shall be created by every staff member paid from state or federal grants and approved by the immediate supervisor on the following schedule:
  - January 10th for the fall semester
  - June 10th for the spring semester
- All time and effort documentation shall be submitted to [and approved by] the grant administrator for the respective funding source.
- All time and effort documentation shall be submitted to the State and Federal Financial Coordinator for reconciliation of the budgeted salary expenditures and the actual time worked on each state or federal grant.

## **Petty Cash Account**

Select departments may be authorized to manage a petty cash account. Petty cash checks shall be issued to the appropriate department administrator. The maximum authorized expense is up to \$200. The department administrator shall be responsible to ensure that funds exist in the account(s), which will be utilized to pay for the petty cash expenditures. Department Petty Cash should be reconciled weekly and no more than the maximum allowed should be kept by the Department. The difference between cash on hand and allowable, along with the Petty Cash Receipt log should be submitted to the Business Office for deposit by Friday at noon.

Petty cash accounts shall be subject to random audits throughout the fiscal year and as part of the annual financial audit.

## **Rental of Facilities**

The Facilities Management Department shall coordinate the rental of district facilities. This department shall accept and approve the rental agreements and coordinate with all related campuses and departments, especially as it relates to the availability of specialized facilities, electrical, cooling/heating, etc. An electronic [Facility Rental Request](#) (available on the Facilities Management Department webpage) is required for all rentals of facilities by outside organizations. The agreement must be approved by the Facilities Management Department. After approval, the applicant will be notified and must submit payment and proof of insurance to the Facilities Management Department. All fees must be paid in advance. Reservation of a facility is contingent upon payment.

Written application for use of the requested facility must be made at least twenty (20) days in advance. Approval shall not be granted for any purpose that would damage school property or to groups that are known to have damaged District property in the past.

Depending on requirements of the facility renter, the District will arrange for services such as cleaning, technology needs, air conditioning/heating, etc.

For more detailed information please contact the Facilities Management Department.

## **Returned Checks**

All returned checks will be sent by the bank directly to Envision, the district's payment processor. The district does not accept payments at the campus or the district for returned checks. All check writers should contact Envision directly at 877-290-5460, or 770-709-3100, or [customerservice@envisionpayments.com](mailto:customerservice@envisionpayments.com) for payment arrangements. The fee charged by Envision is \$30 and is subject to change based on Envision's fee schedule for returned checks. The district shall reserve the right to reject future checks from makers of returned checks.

## 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 Finance & Federal Programs Department. Taxes, which should have been exempt, will not be authorized for reimbursement. It is the purchaser's responsibility to present the exemption form to the vendor at the time of the purchase.

Purchase of personal items for staff or students are not eligible for the sales tax exemption.

## Travel Expense – Advances & Settlements

Persons authorized to travel for business and educational purposes on behalf of the District shall be reimbursed for all usual and reasonable travel related expenses made on behalf of and in connection with District business according to District rates. Employees are expected to select economical and practical accommodations, arrangements, and services in accordance with the needs of the trip. Travel should begin/end within a reasonable time before/after the business event. Expenses incurred outside of that reasonable timeframe will not be reimbursed. All employees, as well as supervisors approving travel, are responsible for compliance with the provisions of the *District's Travel Expense Procedures*.

A Travel Request and Reimbursement Form must be approved prior to travel with all estimated expenses. Upon return, the employee should submit the Travel Request and Reimbursement Form with Actual Expenses noted. A complete reconciliation should be provided to meet IRS regulations for non-taxable reimbursement of travel expense for an employee.

Out of State Travel must be approved by Cabinet at least 60 days prior to the trip.

For more information regarding travel, please refer to the District's Travel Guidelines web page under Staff resources.

## Workers Comp - Safety

The safety of every employee, student, and visitor to the District is of the highest priority. The District will strive to protect the safety and security of all employees, students and visitors using accepted and feasible policies, procedures, operations, and technology. Furthermore, the District shall comply with all applicable safety and environmental regulations.

Active participation by all employees in the District's safety program is encouraged and expected through direct interface with your immediate supervisor or through suggestions as safety matters/issues arise. District management pledges its full support in making our workplace safe. Employees may report safety concerns to their supervisor or the Risk Management Coordinator without fear of reprisal.

If an employee incurs an injury while performing their job, they must report to their supervisor as soon as possible. The Employee must complete the Employee Accident Report. Each Supervisor must complete the Supervisor Accident Report. All Employees are required to review the District's Safety Plan and attend department/campus training.

The information contained within this manual is complete and accurate at the time of publishing. Policies and associated procedures are subject to change, without notice, at any time due to action of the Birdville ISD Board of Trustees. Procedural changes, including but not limited to changes in forms or workflows, may also occur when deemed necessary or practical and approved by the Superintendent or his designee to maximize the efficient use of District resources.

## **APPENDIX 1**



## **ACCOUNTS PAYABLE GUIDELINES**

## Payments made on Purchase Orders

In order to make payment on purchase orders, the following must be in place.

- Approved Purchase Order in Place
- Receiving posted in MUNIS
- Invoice in Accounts Payable

## Receiving Merchandise

Prior to paying an invoice, District orders for merchandise must be received in MUNIS.

The receiving date is the actual date the merchandise arrived on the school campus or department, not the date you are entering the information in the system.

Purchase orders can be received in full or as a partial delivery.

It is imperative that merchandise is received in MUNIS in a timely manner because we are required to adhere to the **Texas Prompt Payment Act**.

## Returned Merchandise

Merchandise delivered to the campus or department that is not acceptable or no longer needed, must be returned by the recipient. The campus or department will be responsible for notifying Accounts Payable of this transaction in order for proper credit to be received when a credit memo is received from the vendor. Do not receive returned merchandise in MUNIS, unless directed by Accounts Payable staff.

## Credit Memos

Failure to properly manage and apply credit memos reduces the District's budget resources. Vendors issue credit memos for returned goods as well as pricing discrepancies. If a credit memo is anticipated, the District may hold the original invoice until it receives the corresponding credit memo. The credit memo and the invoice should then be processed together for the net payment amount.

If a credit memo is received after an invoice has been paid and the District does not anticipate additional business with the vendor, the District should request a refund from the vendor. If the vendor does not provide a refund, the credit memo may be retained and applied in future years. When refunds are received, they should be credited to the same accounts charged for the expenditure if received in the same fiscal year as the expenditure.

If the refund applies to a prior year payment and the payment was funded from any fund other than grants, the refund will be applied to the following account: 199-00-5749-04-000-99-410.

**Note:** Refunds for grants should be applied back to the grant regardless if received after the fiscal year when the expenditures occurred.

## **Closing Purchase Orders**

If there will not be any further purchases/payments against any purchase order whether blanket or not and a balance remains on the purchase order, please email [accounts.payable@birdvilleschools.net](mailto:accounts.payable@birdvilleschools.net) requesting the purchase order to be closed. Once the purchase order is closed, the remaining unused balance will be reapplied to your budget.

## **Open Purchase Order Reports**

Open Purchase Order reports are sent to originators on a regular basis. They can also be run by the originator. These reports shall be monitored so that outstanding matters can be addressed timely. Communication with Accounts Payable should occur if originator has received in MUNIS and forwarded the invoice to Accounts Payable and it remains on the Open PO report.

## **Payment – Check Requests**

Check Requests describe all payments not associated with a Purchase Order. Items purchased using a Check Requests are not part of the encumbrance process. Because the Check Request authorizes an outflow of District funds, it is important that the reason for the payment be fully documented. Check requests shall be limited to the following matters:

- Student Travel Advances
- Legal Payments
- Travel Reimbursements
- Utility Payments
- Referees
- Security Staff
- Postage
- Fundraiser Donations to a 501C(3) organization
- Conference Registrations that do not accept POs or Pcards

## **New Vendor Requests for Check Requests**

Send all new vendor requests along with W-9 form to Purchasing. No payment can be made to a vendor prior to a W-9 form being received by Purchasing. All changes to existing vendors, including change of addresses, need to be sent to the Purchasing Department.

If you have any questions regarding allowable vendors, contact the Purchasing Department.



## Employee Payments

Employee reimbursements are paid via EFT which allows funds to be deposited directly into the employee's bank account.

Reimbursements to employees should be submitted via check request at least on a quarterly basis in order to receive payment.

Employees performing services associated with the school district (athletic games, tutoring, etc.) must be paid through the payroll system, not with a purchase order or check request.

## Texas Prompt Payment Act

Requires the District to pay all invoices within 45 days of receipt of the goods/services or the invoice, whichever is later.

Also, timely payment helps the District to avoid potential interest and late fees, and to maintain amicable vendor relations.

## Accounts Payable Calendar

The Accounts Payable Department issues checks/ACH payments weekly according to the following schedule:

Tuesday 3:00 PM Checks/ACH advices released for mailing and distribution.

All invoices, check requests, receiving of purchase orders, or other documentation must be received by end of the day of the preceding Friday.

Thursday 3:00 PM Check/ACH advices released for mailing and distribution. All

invoices, check requests, receiving of purchase orders, or other documentation must be received by end of day on Tuesday.

Occasionally the schedule changes due to the District's holiday calendar or summer hours.

If a vendor check needs to be picked up rather than mailed, the budget owner or designee must complete and submit a [Check Pick-Up Form](#) to the Accounts Payable Department.

## Accounts Payable Staff

Below is a list of Accounts Payable staff with their assigned alphabets and duties:

### Responsibility Area

Check Requests, Staples, Office Depot

A-L

M-Z

All Bond Vendors, Canon

### Employee

Amanda Fisher

Dalia Valdez

Angelita Alvarez

Kathy Milburn

## **Allowable Expenditures**

This guide is meant to be a reference and is not all inclusive of allowable expenses. Please contact the Business Office with questions regarding allowable expenses.

- Employee awards (ex: Teacher of the year) \$100 maximum per staff member, per occasion.
- Gratuity tips for meals Maximum 20%
- Gratuity tips for Uber/Transportation Maximum 20%
- Retirement: \$75 maximum per retiree
  - All inclusive: Cake, supplies, flowers, etc.

Link to allowable Chart: [Allowable Expenses Reference Guide](#)