



Fiscal Manual

Revised February 13, 2024

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Business Office Mission Statement

The Mission of the White Settlement ISD Business Office is to ensure that the District’s financial resources are effectively and ethically managed to efficiently support the instructional goals and objectives of the District.

Introduction

The procedures in this Fiscal Manual apply to all financial transactions regardless of funding source. Additional guidelines may apply to financial transactions where federal funds and/or grant funds are involved. These guidelines can be found in the *WSISD State and Federal Grants Manual* and the *Child Nutrition Procurement Manual* located in the Business Services Manuals section of the District website. If there is ever a conflict between any policy or procedure, the most restrictive guidelines shall be followed.

If a situation arises, which is not addressed in this manual, it should be brought to the attention of the Business Office to determine the proper procedure. Written documentation on how to proceed should always be obtained prior to taking any actions that are not part of current written procedures.

District forms, documents, manuals, etc. referenced in this manual can be found on the District Website (<https://www.wsisd.com/>) or in the District Forms Index (<https://www.wsisd.com/apps/pages/district-forms-index>). Additional information can also be found in District Board Policy, Texas Education Code (TEC), and /or through the Texas Education Agency (TEA).

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

Business Office Staff

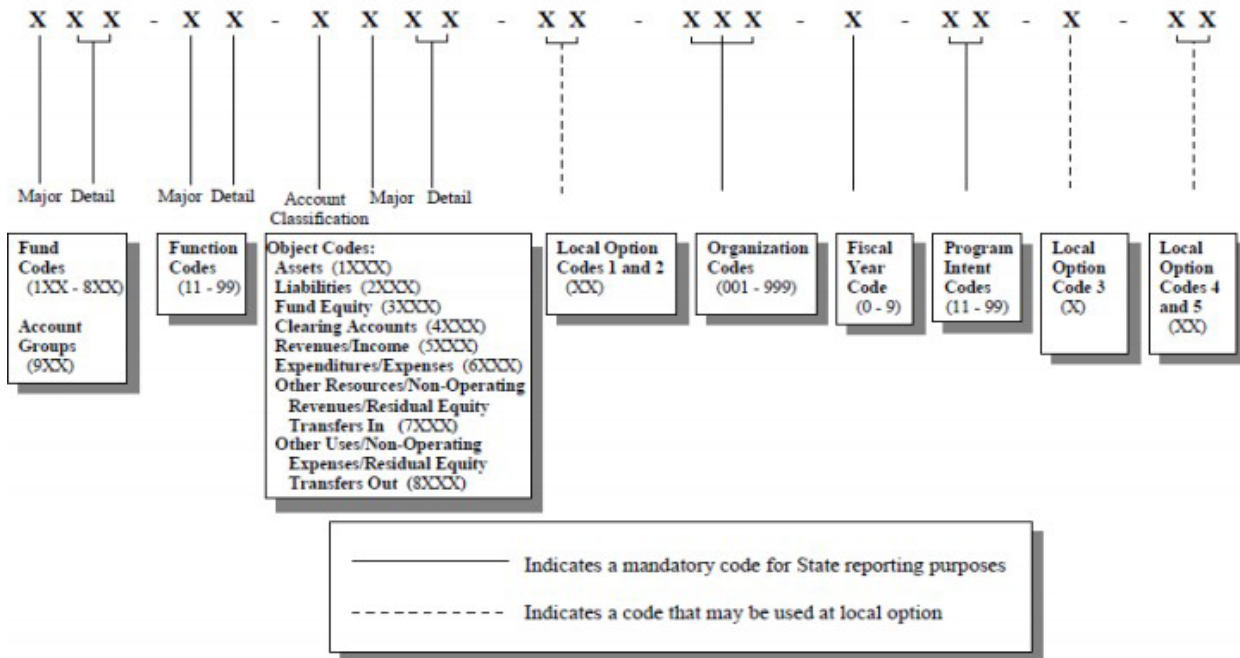
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Danielle Pomerleau	Assistant Superintendent’s Secretary	Ext 5319
Kim Alexander	Director of Business	Ext 5315
Janette Owens	Director of Bonds & Financial Transparency	Ext 5310
Karen Gonzales	Federal Programs Director	Ext 5392
Heidi Monsees	Assistant Director of Business	Ext 5323
Nancy Escobar	Director’s Secretary/Purchasing Coordinator	Ext 5305
Lisa Hoover	Payroll Coordinator	Ext 5320
Alyssa Thompson	Benefits Coordinator	Ext 5306
Debra Burnett	Accountant	Ext 5304
Tina Hardin	Activity Funds Accountant	Ext 5321
	Accounts Payable	Ext 5303
Janet Poyfair	PEIMS Coordinator	Ext 5331
Amy Moore	Asst. PEIMS/Business Office	Ext 5330

Account Codes

- All school districts are mandated to use the account code structure below, as defined in the Financial Accounting and Reporting (FAR) module of the Financial Accountability System 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 sub-object, are defined by the Business Office.
- A flip chart can be requested from the Business Office to aid in selecting the correct account codes.
- The account code used for all financial transactions must match the intended expenditure.

- For instance, you would not code copy paper to general supplies.
- If funds are not available in the appropriate account code, a budget transfer can be submitted to transfer the necessary funds to the appropriate account.
 - Funds that are being transferred between Function codes must be approved by the Board of Trustees as a budget amendment.
- Failure to adhere to the required account code structure may result in data errors in PEIMS reporting and District financial statements.
 - Additional consequences include potential loss of funds due to non-compliance with audit or grant requirements.

The Code Structure



Accounts Payable Check Processing

- All check payments will follow these Accounts Payable Check Processing procedures.
- Business Office checks will be processed every Thursday and will be released after approval, usually on Fridays.
 - At times checks may be processed earlier or later, due to holidays, staff work schedules, and/or unforeseen events.
- All non-purchase order disbursements and/or reimbursements, such as loan/bond payments, shall be submitted as a check request in Skyward.
 - Check requests must be fully approved by 4:00 pm on Wednesday to be included in that week's check run.
 - More information about check requests can be found in the *Purchase Orders/Requisitions and Check Requests* section of this manual.
- Employees shall not make prior commitments to vendors regarding check disbursements.
 - The Business Office determines the date that payments will be made.
- Invoices shall follow the procedures outlined in the *Invoices* section of this manual.
- Vendor provided discounts, such as net 10, shall be taken as appropriate.
- Checks not cashed by the expiration date of one year from date of issue will be voided.
 - The accountant will attempt to contact the payee on the check.
 - If contacted, a new check will be reissued if requested.

- A stop payment fee, equal to the amount of the bank’s fee, may be charged to reissue the check.
- If unable to contact, the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

Activity Funds

- All activity funds are managed using a centralized system and will follow the procedures in the District *Activity Fund Procedures Manual*.
- Deposits are prepared at the campus level and should follow the District *Cash/Check Handling* procedures found in this manual.
- All monies collected should be receipted in a receipt book [bound and pre-numbered receipts], or in the Skyward Fee Management System.
- All expenditures are made at the central office by the Activity Funds Accountant.
- District purchase order procedures are utilized for activity funds.
- Requisitions are entered at the campus level and approved by the District Activity Funds Accountant.
- Activity Fund checks are run on Wednesday’s.
 - All documentation must be received no later than 4 pm on Tuesday (the day before the check run day), in order for a check to be processed on Wednesday.
- Generation of student activity funds shall not in any way compete with the District’s National School Lunch Program (NSLP).
- A *Profit/Loss Statement* should be filed with the Activity Funds Clerk and the campus principal at the conclusion of all fundraising activities.
 - The *Profit/Loss Statement* can be found on the Activity Funds page under the District Forms Index.
- Activity funds are subject to both internal and external audit and must adhere to accepted business practices.
- Merchandise ordered for resale shall be distributed to students using a written distribution log.
- Sales tax must be collected on these sales.

Campus Activity Funds (Fund 461)

- Campus activity funds may be used to benefit students or staff.
- Typical uses include field trip fees, awards, incentives, etc., but does not include “gifts.”
- District funds shall not be used to generate activity funds, nor shall staff (administrative/support) earn wages while generating activity funds.
 - Giving of staff time to generate activity funds shall be voluntary.
- Generation of campus activity funds should be a passive activity and not detract from the District’s overall primary educational purpose.
- The generation and expenditure of campus activity funds shall be held to the same standard and scrutiny as that of appropriated funds.
- Campuses may establish an activity account (i.e., Hospitality or Sunshine) with voluntary donations from staff.
 - These funds are not District funds and may be used in such a manner.
 - Purchases with these funds are subject to taxes as they represent personal purchases and not District purchases.
 - Purchases typically include flowers for ill staff members, employee recognition awards, etc.

Student Organizations Activity Funds (Fund 865)

- Student Organization Activity Funds shall be used exclusively for the benefit of students.
- Student activity funds are generated by student-led clubs and organizations with formation documents, by-laws, and elected officers.
- All student clubs and organizations shall function under the sponsorship of a campus staff member, i.e., a teacher or other District staff member.
- Typical uses include travel, awards, banquets, supplies, etc.

- These funds shall be used at the discretion of the student organization through the designation of one or more of its officers.
- In advance of any fundraising activity, a *Request to Raise Funds Form* should be submitted through Laserfiche.
- The *WSISD Fundraising Requirements & Guidelines* can be found on the District website.
- To establish an activity account, an organization should have an approved constitution *and* elected officers.
- The treasurer and/or president of the organization shall sign-off on all purchases.
- The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts.
- Annual training will be scheduled to assist the organization sponsors in managing their respective student activity account(s).
- Since Student Activity Accounts are trust funds that the campus manages on behalf of the students, there is an extremely high level of accountability for these funds.
- All Activity Account records must be maintained for a period of five (5) years.
 - This includes merchandise logs, receipt logs/books, profit/loss statements, etc.
- At the end of every school year, the Campus Secretary, as part of the closeout procedures, shall collect all club records for storage on the campus for one year, then at the records center for the remainder of the archival period.

Audits

- Both internal and external audits may be conducted throughout the fiscal year.
- Audits may be conducted by Business Office staff, a CPA or audit firm, 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 certified public accountant (CPA) and approved by the District Board of Trustees.
- The annual financial audit must be reviewed by TEA's Financial Compliance Division.
- In accordance with *TEC, §44.008(d)* the annual audit report must be submitted to TEA within 150 days following the close of the fiscal year.
 - For the District's fiscal year ending June 30th, the report shall be filed each year by November 27th.
- The audit report shall also be:
 - filed with Dun & Bradstreet, the Municipal Advisory Council, any bond debt issuers, *and* our depository bank,
 - posted on the Districts website, *and*
 - published in the newspaper of record in the district.
- The role of the CPA firm is to conduct a district-wide audit of the District's financial statements, internal control procedures, and to sample 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 TEA *FASRG, Module 4: Auditing* posted on the TEA website shall be consulted to ensure awareness and compliance of current auditing requirements and standards.
- The Director of Business is responsible for coordination and oversight of the annual financial audit.

Single Audit

- All school districts that receive federal awards should consider whether an audit in accordance with the *Single Audit Act Amendments of 1996* is required.
- 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 sample transactions to determine compliance with

internal controls and federal program guidelines.

- The TEA *FASRG, Module 4: Auditing* posted on the TEA website shall be consulted to ensure awareness and compliance of current auditing requirements and standards.
- The Director of Business is responsible for coordination and oversight of the single audit.

Budget Adoption

- The District must have a budget prepared no later than June 20th of each year.
- The District must adopt a budget no later than June 30th of each year.
- The Superintendent is responsible for coordinating the development and adoption of the District budget.
- The Board of Trustees must publish a public 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 the District website.
- At a minimum, the Board of Trustees adopts a budget that includes the General Fund, Food Service Fund, and Debt Service Fund, if applicable.
- The budget is adopted at the function code level. Therefore, any changes to the budget at the function level must be approved by the Board of Trustees as a budget amendment prior to exceeding a function expenditure category.
- The adopted budget is required to be reported to TEA on an annual basis through the fall PEIMS submission.
- Every campus and department is responsible for monitoring and amending their respective budgets to ensure it meets the identified needs of the campus or department.
- The adopted budget correlates directly and/or indirectly to the District Improvement Plan and Campus Improvement Plan.

Budget Amendments

- A budget amendment is a transfer of funds across functions.
 - For example: a budget amendment would be required if instructional funds (function 11) were requested to be transferred to library funds (function 12).
- Budget amendments must be in whole dollars.
- Budget amendments must be approved by the Board of Trustees.
- Requests should be submitted in accordance with agenda deadlines posted by the Superintendent.
- 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 budget amendment.

Budget Transfers

- A budget transfer is a transfer of funds within the same function.
- Budget transfers must be in whole dollars.
- Budget transfers are approved by the Director of Business.
- Each budget manager should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary.
- During the budget process each budget manager is encouraged to review the amount requested by line-item account number in order to limit the amount and number of budget transfers.
 - Exceeding the recommended level of budget transfers may substantially change the budget document that was presented to the Board of Trustees during the budget adoption process.
- Budget transfers are entered into Skyward by the requesting person and will be automatically routed for approval.

Business Meals

- Business meals may be paid for from school district funds if they meet the ‘directly related’ test.
 - ‘directly related’ implies that the main purpose of the meal/meeting is to conduct school district

business.

- The reason or business purpose for the meal/meeting must be documented on the detailed receipt.
- A maximum tip/gratuaty amount of 20% is allowed.
- Except for the superintendent's cabinet, the expense must be preapproved on a purchase order request.
- Receipts shall be submitted within three days of the transaction.

Cash/Check Handling

- **All cash and checks will be handled in accordance with these Cash/Check Handling procedures.**
- A receipt shall be issued for all cash and/or check collections, except for minor sales from fundraisers.
 - Generally, a receipt shall be issued for all collections from an individual that exceeds \$5.00.
- NOTE: A copy of all receipts shall accompany the funds at all times.
- No post-dated checks will be accepted.
- Purchases should never be made from cash that has been collected, but not yet deposited.
 - Every dollar collected should be receipted and delivered to the campus secretary/bookkeeper.
- All cash and checks received at the administration office shall be receipted by authorized Business Office personnel.
- Cash and/or checks should never be:
 - kept in classrooms (locked or unlocked),
 - kept in personal wallets, purses, backpacks, etc.,
 - taken home,
 - left on desks or put into unlocked drawers.
- Deposits are prepared at the campus level.
- Deposits shall be picked up from each campus by courier and transported to the Business Office.
- Business Office personnel transport all deposits to the bank to be placed in the night depository.
- During summer months, designated campus/department personnel will either take deposits directly to the bank for deposit or take deposits to the Business Office for transport to the bank.
- Any funds not deposited by the end of the business day must be kept in a drop safe.
- A deposit slip should be included with all deposits.
- Athletic event gate receipts (admission) shall be recorded on an Athletic Gate Receipts form.
- Varsity football game gate receipts are placed in the night depository at the bank by a White Settlement ISD Police Department officer.
 - All other game receipts are kept in the athletic/campus office drop safe until they are transported for deposit.
 - Funds will be deposited into the appropriate athletic events revenue account(s).
- Checks may never be cashed from monies collected.

Consultants or Contracted Services

- Contract management procedures must be adhered to when reviewing and accepting contracts for professional and contracted services.
- Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc.
- A written contract is required for all contracted services and should be provided by the consultant/vendor.
 - If the consultant/vendor does not provide their own company contract, a contract will be executed by the District.
- Contracts for consultants and contracted services that are less than \$10,000 may be signed by the campus principal/director with the approval of the Assistant Superintendent of Finance and Operations.
 - A signed copy of any such contract must be forwarded to the Business Office to be retained for auditing purposes.
- Contracts for over \$10,000 to less than \$25,000 can be signed by the Superintendent and/or Assistant Superintendent.
- Contracts that exceed \$25,000, regardless of whether the goods or services are competitively purchased, shall be approved by the Superintendent and the Board of Trustees prior to being signed. (Refer to School Board Policy CH Local).

- Contracts that exceed \$50,000 will be procured using the competitive procurement requirements as required by law.
- Contracts for professional services, such as certified public accountants, attorneys, engineers, etc., will follow the applicable purchasing laws for *Professional Services*.
- Details regarding the competitive procurement process can be found in the District’s *Purchasing Manual*.
- The Purchasing Coordinator shall be responsible for oversight of the solicitation and evaluation of all competitive bids and/or proposals.
- The Superintendent, or designee, and the Board of Trustees, when required, are responsible for the approval or awarding of contracts.
- The approval path for all contracts will be in accordance with the workflow illustrated below:



- If a contract for a consultant or contracted service will be funded through a federal grant, the Grants Manager must also approve the contract to ensure it is:
 - 1) specified in the grant application, if necessary
 - 2) budgeted in the grant,
 - 3) verified that the contracted service is allowable under the grant, and
 - 4) approved for the granting agency, if necessary.
- Details on procedures for purchases made with state and/or federal grant funds can be found in the District’s *State and Federal Grants Manual*.
- The contract language required by federal and state regulations will be included in every contract funded with federal grant funds.
- The contract originator (campus or department administrator) is directly responsible for ensuring that the contractor/consultant performs the services covered by the contract.
- These procedures will be followed when submitting a Consultant Service Contract:
 - Submit a completed vendor contract or Consultant Service Contract form to the Purchasing Coordinator for review.
 - The Purchasing Coordinator will forward the contract to the Assistant Superintendent for final approval, or schedule at the next School Board meeting, as appropriate.
 - The following documents must be completed and signed by the consultant and emailed to the Purchasing Coordinator:
 - Contracted Service Application
 - W-9
 - Conflict of Interest Questionnaire
 - Felony Conviction Form
 - Certification of Insurance, listing the District as additional insured, if applicable
 - If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.
 - Once all paperwork is completed and reviewed, and a background check has been completed, the consultant will be added as a vendor in Skyward.
 - The contract originator will be notified once the vendor is active, and they will submit a requisition for approval.
 - The contract will not be released to the consultant, nor will the consultant be allowed to begin work for the District, until a purchase order is approved by the final approver (Assistant Superintendent of Finance and Operations).
- Contracted services include, but are not limited to, repairs, maintenance, technical support, and related services.
- Documentation of insurance, such as general liability, workers’ compensation, and auto liability must be submitted to the Business Office with the purchase order.
 - The Certificate of Insurance must name “White Settlement ISD” as additional insured.
- All persons who will perform a contracted service in the presence of students will have a criminal record

check performed by the District.

- The Contracted Services Application is available on the White Settlement ISD website.

Contracts For Service Agreements

- All contracts for rentals, service agreements, etc. must be signed by the Superintendent, Assistant Superintendent, and/or designated department Director.
 - No other employee is authorized to sign a contract or agreement on behalf of the District.
- An employee who signs a contract or agreement without proper authorization, will be personally liable for the terms of the contract or agreement.
- Contracts that exceed \$25,000 must be approved by the Board of Trustees.

Copiers

- The District owns and leases copiers throughout the district.
- The copiers are only to be used for district-related business.
- Prior approval shall be obtained from the campus principal and/or department administrator to use a District copier for personal printing.
 - Personal copies, if approved, will be charged at \$0.10 per page for black/white and \$0.20 per page for color copies.
 - Payment for personal copies should be made immediately to the Business Office.

Credit Cards

- A purchase order must be approved **prior** to using a District credit card for any purchase.
 - The purchase order must accompany the credit card when making a purchase.
- Use of a District credit card to circumvent District vendor and/or purchase order procedures is strictly prohibited and may result in credit card privileges being suspended and/or revoked.
- District credit cards are primarily used for certain travel expenditures; however, other expenditures may be allowed under some circumstances.
 - This includes if a vendor will not accept a District purchase order or when the items can be purchased at a discount using a credit card.
- The District also has a line of credit with some vendors.
 - Please contact the Business Office for a list of current vendors that we have a line of credit with.
 - Depending on the vendor, the line of credit may or may not have a physical credit card associated.
 - The payment process may be different depending on whether we have a physical card for the line of credit.
- A detailed, itemized receipt must be obtained for all purchases made with a District credit card.
 - The receipt must be submitted to the purchasing coordinator within 5 days of the charge to ensure prompt payment to the vendor.
 - A signed charge slip, showing only the total paid, is NOT a detailed receipt.
 - The receipt must list each item that was purchased and how much was charged for each item.
 - This includes receipts for dining.
- The cardholder is responsible for:
 - submitting documentation to the purchasing coordinator within 5 days of the purchase,
 - receiving the purchase orders in Skyward, and
 - resolving any discrepancies.
- Upon receipt of the monthly credit card statement, the statement will be reconciled by the Business Office against purchase orders and receipts, verifying the vendors and amounts charged are accurate.
- An employee traveling in a District owned vehicle may request a credit card to pay for fuel.
 - The employee must bring an approved purchase order for the fuel expense in order to receive the card from the Business Office.
- It is the purchasers' responsibility to ensure that sales tax is not charged.
 - If sales tax is charged, the purchaser must reimburse the District for the full amount of the sales tax charged.

- The District’s vendor/fuel credit cards are kept in the Business Office and may be checked out by employees with an approved purchase order.
 - To ensure that the card will be available for the next employee, credit cards must be returned to the Business Office, along with an itemized receipt for the purchase, within 1 business day of the transaction.
- The District does allow the use of selected merchant credit cards for purchases from federal grants under the following conditions.
 - Expenditures of federal funds with a credit card must be allowable under the grant program.
 - Approval to use a credit card must be obtained from the Grants Manager before the purchase is made.
 - Documentation of purchases with federal grants will be in accordance with the State/Federal Grants Manual.
 - If the credit card expense does not meet the requirements of a state or federal grant, the expenditures will be reclassified to local funds (Fund 199).
- Non-compliance with credit card policies and procedures may result in credit card privileges being suspended and/or revoked.

Donations and Gifts

- All donations require approval by the Superintendent.
- All donations of technology equipment must also be approved by the Director of Technology.
- All donations with a specified purpose, and/or donations of real property must be approved by the Board of Trustees.
- Donations and/or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the District by individuals or organizations become property of the District.
- The donor will complete a Donation Form.
- Cash donations will be deposited to the appropriate account in accordance with the cash/check handling procedures.
- Gift card donations will be recorded on a Gift Card Register and maintained in a drop safe until utilized by the appropriate individual(s).
- *Fixed Asset* procedures must be followed for any donated equipment valued at \$5,000 or greater.
- District staff may not utilize an external donor website to seek donations of money or items for any District purposes without prior approval.
 - If approved, all monetary donations received through the donor website shall be deposited in the appropriate District depository account.
- All expenditures with donated funds will follow District purchasing procedures.

Field Trips

- All requests for field trips must be submitted through Laserfiche at least 10 days prior to the field trip.
 - The request will be routed to the appropriate administrator for approval.
 - For audit purposes, Field Trips funded through state and/or federal grant funds require a copy of the teacher’s lesson plans to be submitted with the request.
- Educational field trips funded through federal grant funds must be pre-approved by the granting agency and/or pass-through entity (i.e., TEA), as appropriate.
 - All requests should be submitted to the Grants Manager in writing.
 - No purchase order, travel authorization, or expenditure may be approved from federal grant funds until a copy of the approval form has been received from the granting agency and/or pass-through entity.
- Out-of-state trips will also require written approval from the Superintendent.
- If applicable, a purchase order must be submitted for any admission fees, meals, etc.
- A Field Trip Lunch Request form should be completed and submitted to the Child Nutrition Director at least one (1) week prior to the field trip.
- If a District-owned vehicle or school bus is needed, a Bus Trip/Suburban Use form should be submitted through Laserfiche.

- Specific details regarding the destination, departure and return times, and type of vehicle shall be provided on the Bus Trip/Suburban Use form.
- A certified bus driver will transport students on a school bus.
- If the requestor will be driving a District-owned vehicle, he/she must be listed on the Authorized Driver List.
 - District employees will complete an Authorization to Drive a District Vehicle Form to request authorization to drive a District-owned vehicle.
- The District will conduct a driving record verification for all staff requesting to use a District-owned vehicle.
 - The driving record must meet the minimum guidelines set by the Texas Department of Public Safety.

Fiscal Year

- The District's fiscal year begins on July 1st and ends the following June 30th each year.
- 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 June 30th must be submitted to the Account Payable Office by June 28th for processing and payment in the correct fiscal year.

Fixed Assets and Inventory

- **All fixed assets and inventory will be tracked, maintained, and disposed of in accordance with these Fixed Assets and Inventory procedures.**
- *Fixed assets* are defined as equipment with a per unit value over \$5,000.
 - These assets are tracked and recorded on the District's financial general ledger.
- Fixed assets that are stolen, obsolete, damaged beyond repair, etc. must be reported to the Director of Business to be removed from the District's financial records.
- All fixed assets must be purchased using an Object Code 663X.
- *Inventory items* are defined as equipment with a per unit value over \$500, but less than \$5,000.
- Items with a per unit value under \$500 such as TVs, VCRs, digital cameras, camcorders, PDAs, and other items that have a personal use are also tracked and tagged.
- Inventory items are tracked for insurance purposes.
- Inventory items that are stolen, obsolete, damaged beyond repair, etc. must be reported to the employee's supervisor/technology personnel to be removed from the District's inventory tracking system.
- Inventory items with a unit value between \$0 and \$4,999 shall be purchased using Object Code 6395.
- Items lost due to theft or vandalism must be reported immediately for police report and insurance claim purposes.

Fraudulent or Other Dishonest Acts

- All employees, vendors, contractors, consultants, volunteers, Board of Trustee members and other parties involved with the District will act with integrity and diligence in duties involving the District's financial resources.
- Fraud or other dishonest acts will not be tolerated by the District.
- If any employee is found to have committed fraud or other dishonest acts, they will be subject to disciplinary action, up to and including termination of employment, and referral to law enforcement or regulatory agencies, as appropriate.
- All concerns about potentially fraudulent activities should be reported to any supervisor, the Superintendent or designee, the Board President, and/or local law enforcement.
- Neither the Board, nor any District employee, will unlawfully retaliate against a person who, in good faith, reported perceived fraudulent activity, or financial impropriety.
- Fraudulent acts may include, but are not limited to:
 - 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 District 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.
- Any other examples noted in Board Policy CAA Local.
- The Superintendent, Board President, or a designee is responsible for conducting all fraud investigations.
 - If an investigation substantiates fraud, the report will be provided to the Superintendent and the Board of Trustees.
 - The report will include the findings, action(s) taken and/or recommendation(s) for action.

Fundraising

- All fundraising will follow the District's *Fundraising Requirements & Guidelines*.
- A *Request to Raise Funds Form* must be submitted for approval through Laserfiche at least two weeks prior to the scheduled activity.
 - A fundraiser may not begin until the Request to Raise Funds Form has been approved.
- All fundraisers must be approved by the campus principal/athletic director as well as the Communications Director.
 - This allows the District to monitor the number and types of fundraisers being conducted at any given time and prevent conflicts.
- Generation of student activity funds may not in any way compete with the District's National School Lunch Program (NSLP).
- All fundraisers during the regular school day must adhere to the USDA's *Smart Snacks in School* standards
 - https://wsisd.edltest.com/ourpages/users/dcoble/Fundraising/USDA_Smart_Snack_Regulations.pdf
- State law prohibits schools and school organizations from participating in raffles.
- A *Profit Loss Statement* should be filed with the Activity Funds Clerk and the campus principal at the conclusion of all fundraising activities.
 - The *Profit Loss Statement* can be found on the Activity Funds page under the District Forms Index.

Gift Cards

- Gift cards may be used for student and/or staff awards.
- Any gift card that exceeds \$20 must be approved in writing by the Assistant Superintendent of Finance and Operations.
- The vendor for the gift card may not sell alcohol or tobacco.
- IRS regulations require that the value of any gift card given to District employees be included in their wages on their W-2.
 - For any gift card received, employees must sign a *Gift Card Issued to Employee/Receipt Form* that will be submitted to the Payroll Department.
- Gift cards donated to the District by outside sources may be given to employees as a reward or incentive.

Grant Management (State, Federal, or Other Grants)

- All state and/or federal grants will be managed in accordance with the *WSISD State and Federal Grants Manual*.

- All federal grant expenditures must comply with federal regulations, i.e., *EDGAR, 2 CFR 200*
- TEA administered grants will also meet the Grant Management guidelines established by TEA.
 - Specifically, grant fund expenditures must meet the following guidelines:
 - Reasonable, necessary, and allocable
 - Conform to limitations or exclusions and be allowable to the federal grant,
 - Be consistent with policies and procedures of the District regarding types or amount of cost items,
 - Be accorded consistent treatment with District's expenditures with non-federal funds,
 - Be determined in accordance with generally accepted accounting principles,
 - Not included as part of a cost sharing or matching requirement of another federally funded grant program, and
 - Be adequately documented.
- Seeking grants from a state, federal, or other source is very desirable way to increase financial resources for your campus/department.
- It is recommended that grant applications be developed through a team approach to ensure 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 will be reviewed and approved by the Superintendent or designee prior to submission to the granting agency.
 - Some granting agencies require matching funds, in-kind funds, or have other specific requirements that may pose a financial liability to the District.
- After the school District has received confirmation that a grant application has been approved, typically through a Notice of Grant Award, the Business Director will prepare and enter the grant budget in the general ledger.
 - No funds may be expended until the grant approval has been received from the granting agency.
- The Federal Program Director is directly responsible for the management of all state and federal grants.
- All staff paid from federal grant funds must sign a job description acknowledgment receipt each school year.
 - The job description must include the source of funds, job duties related to the federal grant program, and a statement regarding Executive Order 13513 which prohibits texting while operating a District owned vehicle, or a personal vehicle, on grant-related business.
 - The Intent and Purpose as stated in the federal grant program guidelines of each grant may be used to determine the specific job duties of federally funded positions.
- All non-state or non-federal grant applications must be submitted to the Grants Manager and Director of Business for review and approval prior to submission.
 - This requirement includes all grant applications to merchants, foundations, etc.
 - Final approval from the Superintendent is required, before submission.
- All grant funds will be budgeted, expensed, and monitored through the District's finance system.
- All grant reimbursement requests are prepared and submitted through collaboration with the appropriate Grant Manager.
- Budget changes and/or amendment requests may require approval from the granting agency and/or pass-through entity.
- The Federal Programs Director will review and approve all budget amendments related to federal grant funds in accordance with the requirements in TEA's *When to Amend the Application*.
- The grants management administrator(s) will work cooperatively 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.

Hotel Occupancy Tax Exemption

- A *Hotel Tax Exemption Certificate* must be used for all school-related travel to conferences, workshops, etc.
 - Copies may be obtained from the Business Office, via the Texas Comptroller website, or on the District website.
- It is the employee's responsibility to ensure that lodging taxes are not charged.

- The employee will be responsible for payment and/or reimbursement for any lodging taxes that are charged if the traveler fails to present the certificate to the hotel.

Incentives

- *Incentive* refers to any “reward” for performing an activity, achieving a milestone, or some other form of recognition.
- The type of funds used to purchase incentives must follow the guidelines in the chart below, as well as all general guidelines that apply to the funds being used. (i.e., purchasing guidelines, activity funds guidelines, etc.)
- Student incentives shall not violate the UIL Side-by-Side Rules, nor the state and federal laws regarding Foods of Minimal Nutritional Value (FMNV).
- Gift card incentives shall follow the *Gift Card* guidelines contained in this manual.
- Cash is not an allowable award, prize, or incentive.
- Meals may be provided to staff only during all-day meetings or during a working lunch. The meeting agenda must be submitted as supporting documentation for the expense.
- Meals may be provided to students during school sponsored events (academic or athletic) while students are away from their school campus.

Staff Incentives

Incentive Type	Description	District Funds	State or Federal Funds	Activity Funds
Items defined as de minimums, value not to exceed \$10 per item	Flash drives, small trophies, ribbons, certificates, meal voucher for a specific food item(s)	Allowable	Not Allowable	Allowable
Gift Cards	Cards with a preset dollar limit to be spent at the recipient’s discretion	Not Allowable	Not Allowable	Allowable
Gift items, or items that appear to be gifts	Birthday or other holiday gifts, flowers, candy, or gift cards for personal services	Not Allowable	Not Allowable	Allowable
Food considered as a snack	Cookies, pretzels, nachos, chips, ice cream, sodas, sports drinks, etc.	Allowable	Not Allowable	Allowable
Food considered to be a meal only during an all-day meeting or training	Pizza, hot dogs, hamburgers, tacos, or other meal items	Allowable	Allowable	Allowable
School spirit items, not to exceed \$10 per item	T-shirts, caps, fitness bottles, towels, sport cups, etc.	Allowable	Not Allowable	Allowable
Electronics	Console games, laptop computers, printers, digital cameras, DVD players, iPad, phones, etc.	Not Allowable	Not Allowable	Allowable

Student Incentives

Incentive Type	Description	District Funds	State or Federal Funds	Activity Funds
Items defined as de minimums, value not to exceed \$10 per item	Flash drives, small trophies, ribbons, certificates, meal voucher for a specific food item(s)	Allowable	Not Allowable	Allowable
Gift Cards	Cards with a preset dollar limit to be spent at the recipient's discretion	Not Allowable	Not Allowable	Allowable
Gift items, or items that appear to be gifts	Birthday or other holiday gifts, flowers, candy, or gift cards for personal services	Not Allowable	Not Allowable	Allowable
Food considered as a snack	Cookies, pretzels, nachos, chips, ice cream, sodas, sports drinks, etc.	Allowable	Not Allowable	Allowable
Food considered to be a meal only during an all-day meeting or training	Pizza, hot dogs, hamburgers, tacos, or other meal items	Allowable	Not Allowable	Allowable
School spirit items, not to exceed \$10 per item	T-shirts, caps, fitness bottles, towels, sport cups, etc.	Allowable	Not Allowable	Allowable
Electronics	Console games, laptop computers, printers, digital cameras, DVD players, iPad, phones, etc.	Not Allowable	Not Allowable	Allowable

Invoices

- Vendors are required to submit all invoices directly to the Business Office.
- The preferred method of delivery is via email to the invoicing email address: wsisdinvoicing@wsisd.net
 - Mailed invoices should be addressed to the central office at 8224 White Settlement Road, White Settlement, TX 76108.
- If any invoice is received at a campus/department, it must immediately be forwarded to the Business Office via the invoicing email address.
- 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 and interest charges.
- If a staff member neglects to submit an invoice in a timely manner, they may be held personally liable for any penalty and/or interest charges.
- The Business Office issues invoices for payment requests from outside entities as needed.
 - The invoices are tracked to ensure that funds are collected in a timely manner.
- The Facilities Coordinator is responsible for billing organizations that use the District's facilities and will provide a copy of the invoices to the district Accountant.
- The Director of Business is responsible for collecting the funds and communicating with the Facilities Coordinator regarding any unpaid invoices.
- Incorrect and/or incomplete invoices must be disputed in writing within ten (10) days.

On-Line Purchasing

- All orders placed on-line require an approved purchase order before the order is placed.
- If a vendor offers an on-line system, the requester is responsible for the entry.
- The District's financial management software (Skyward) has an *eCommerce* option.
 - If a vendor is set-up as an eCommerce vendor, orders can be entered into the vendor website to place the order and create the purchase requisition simultaneously, rather than having to repeat the process in each system.
 - More information and training for this process is available by contacting the Purchasing Coordinator.

Past District Events (Academic and Athletic)

- An organization that advances past district level in competition is typically not required to pay for the event from their budget.
- The sponsor of the event will need to complete a *Post District/Playoff Request for Funds*.
 - This form is not approval for the trip nor approval for funding.
 - This form shall be submitted as soon as possible after the past district status has been achieved.
- All anticipated expenses of the trip must be included on the form in order for the Business Office to make sure there are enough funds available for the event.

Past District - Meal Money or Allowance for Students

Past District – Overnight Stay

- If an organization is advancing to an out-of-town regional/state competition, which will require an overnight stay, meals may be provided for the students, staff, and bus driver.
- The total amount allowed per day is \$30, as follows:
 - Breakfast \$8.00
 - Lunch \$10.00
 - Dinner \$12.00
- On the day of departure:
 - If you leave before 7:30 am, you are entitled to all 3 meals.
 - If you leave between 7:31 am and 12:00 noon, you are entitled to lunch and dinner.
 - If you leave between 12:01 pm and 7:00 pm, you are entitled to dinner only.
 - If you leave after 7:00 pm, you are not entitled to any district paid meals that day.
- On the day of return:
 - If you return prior to 11:30 am, you are entitled to breakfast only.
 - If you return between 11:31 am and 7:00 pm, you are entitled to breakfast and lunch.
 - If you return after 7:00 pm, you are entitled to all 3 meals.
- In addition to submitting the *Post District/Playoff Request for Funds*, the coach or sponsor must also submit a *Travel Request for Overnight Trips with Students* form and a purchase order must be entered for the advance funds (student meals only).
 - *Travel Guidelines for Overnight Trips with Students* can be found on the District website.
- The purchase order must list the name of each person receiving food, the date of the meal, and which meal(s) will be provided. (breakfast, lunch, and/or dinner)
- Each student will sign for their meal money each day.
 - Example: If a student is entitled to all 3 meals on day 1, they will sign that they received \$30 that day. If they are entitled to only breakfast and lunch on day 2, they will sign that they received \$18 that day.
 - These meals will not be tax exempt and will not require a receipt.
 - If a sponsor is given meal money for a student that does not attend, they will return those funds to the Business Office along with the sign off sheet.
- If the team eats as a group, the coach should present a tax-exempt certificate to the vendor to prevent the

payment of sales tax.

- A maximum gratuity of 20% above the meal limits of \$8-breakfast, \$10-lunch, and \$12-dinner is allowed.
- A detailed/itemized receipt for the meal, also documenting the gratuity paid, must be returned to the Business Office along with a list of students, staff, and bus drivers the meal was for.
- Any amount over the meal limits will be the responsibility of the sponsor/coach.

Past District – No Overnight Stay

- If an organization is advancing to a regional/state competition, and students will miss a meal due to the time and location of the competition, meals may be provided for the students, staff, and bus driver.
- The time and documentation procedures are the same as for an *Overnight Stay* (directly above).

Payroll Procedures

- All employees are paid once per month, on the 23rd.
 - If the 23rd is on a weekend or holiday, paychecks will be processed for the business day prior.
 - Example: August 23, 2020, is on a Sunday so payday is Friday, August 21st.
- The current year Payroll Calendar can be found on the District website.
- Any changes in deductions, federal income tax withholding (W-4), adjustments to pay, etc. must be received by the appropriate department by the 10th of the month.

Fair Labor Standards Act (FLSA)

- In accordance with the FLSA, all employees have been designated as either “exempt” or “non-exempt” for payroll purposes.
 - An “exempt” employee is exempt from the FLSA requirements of minimum wage, overtime, and timekeeping records.
 - A “non-exempt” employee is entitled to overtime compensation and must log their time worked each day using the designated timekeeping system.
- The District uses the True Time timekeeping system and Employee Access through Skyward, as well as SmartFind Express (PowerSchool) to track time worked and time off that is used.

Exempt Employees

- Exempt employees are not required to utilize the True Time Timekeeping system to clock in/out.
- All exempt employees are required to submit all absences from work through Employee Access (Skyward) or SmartFind Express (PowerSchool) as applicable.
 - The system used is based on the position held. i.e., teachers must use SmartFind as this system also finds a substitute for their class.

Non-Exempt Employees

- All non-exempt employees must utilize the True Time timekeeping system to clock in/out daily.
 - Failure to clock-in and out may result in non-payment of unverified work time.
- Non-exempt employees must submit their timesheets weekly.
 - Timesheets will go to their supervisor for approval.
 - All supervisors will approve the True Time timesheets for their respective paraprofessional and support employees in a timely manner.
- Manual corrections to timesheets should be kept to a minimum.
 - All manual timesheet corrections must have an explanation for the correction. (i.e., forgot to clock out)
 - More than 7 manual corrections in a one-month period will be documented and addressed with the employee.
 - Repeated documentation for manual corrections will be addressed with their supervisor.
 - All manual corrections to timesheets must be entered into the True Time Timekeeping system

before submitting for approval.

- All non-exempt employees will comply with the work schedule assigned by their respective supervisor.
- Overtime hours are defined as hours worked over 40 in a workweek
 - All overtime must be pre-approved by the immediate campus or department supervisor.
 - All overtime will be compensated at time and one-half.
 - Occasionally, a higher rate of overtime pay may be approved for unusual circumstances. This will be communicated prior to the work being performed.
 - For secretaries, paraprofessionals, and teacher aides, overtime will be compensated via compensatory time rather than paid time; unless prior approval has been obtained from the supervisor, and the campus or department has budgeted overtime funds.
 - For campus-based food service positions and maintenance and operations positions, overtime will be paid on their monthly paycheck.
- An employee who repeatedly works more than his/her assigned work schedule, without authorization, will be subject to disciplinary action, up to and including termination.

Time Off

- **All employees** must enter a time off request in either the SmartFind Express (PowerSchool) system or Skyward Employee Access (depending on position) for time off.
- The request for time off should be submitted **before** taking off work, whenever possible.
 - If there is an illness or an emergency, the time off request should be submitted as soon as possible, but no later than one week from the date of the absence.
 - If you are unable to enter an absence for any reason, and your position requires a substitute, please make every effort possible to notify (or have someone else notify) your supervisor, so that they can arrange a substitute for you.

Supplemental Pay

- Timesheets for supplemental pay should be submitted via the Laserfiche *Payroll Time Sheet* located on the District website.
 - Once submitted, the timesheet will be automatically routed for approvals.
 - Once fully approved, the timesheet will be sent to the Payroll Coordinator.
 - Timesheets for supplemental pay must be received by the Payroll Coordinator by the *Submit to Payroll Dates* on the Payroll Calendar.
 - Timesheets for supplemental pay that are received after the payroll cut-off date will be processed the next pay period.

Direct Deposit

- White Settlement ISD has mandatory direct deposit for all employees.
- If an employee does not have a bank account, the District offers a PaySource card, and paychecks can be direct deposited to this card.
- It is the employee's responsibility to notify the Payroll Coordinator, and complete a new *Direct Deposit* form, if there are any changes to their banking information.
 - If you change bank accounts, and do not notify the payroll department in a timely manner, your paycheck may be deposited into the wrong bank account, and we will not be able to reissue the funds to you until the bank sends the funds back to us.
 - Any change in banking information must be received by the Payroll Coordinator no later than the 10th of the month for it to be in effect for the paycheck on the 23rd of the month.

Federally Funded Positions

- All staff paid from federal grant funds shall comply with all Time and Effort Certification Requirements.
- Federally funded staff, working 100% in a single cost objective, such as Title I or IDEA B, shall sign and submit a Time and Effort Semi-Annual Certification form to the Federal Programs Director twice a year (January and June).

- The Federal Program Director shall review the forms and submit all exceptions to the Business Office for adjustment of expenditures as noted on the Certification form.
- Federally funded staff working from more than one cost objectives (split-funded), shall sign and submit a Personal Activity Record form to the Federal Program Director on a monthly basis.
 - The Federal Program Director shall verify that the actual time worked on the grant activities matches the budgeted salary.
 - If a variance exists, the certification form shall be forwarded to the Business Office to reallocate the actual expenditures based on the certification form.
 - For example, a teacher is paid from the Title I, Part A grant 50% and local funds 50%. One month, the teacher works 20% on Title I activities and 80% on locally funded activities, the actual salary expense for that month must be reallocated to 20% Title I and 80% local.

Petty Cash Account

- Each campus/department is authorized to maintain a petty cash account.
 - If a campus/department does not have a petty cash account, they must receive approval from the Director of Business prior to establishing one.
- Petty cash accounts are provided for convenience when minor expenses arise unexpectedly.
 - The maximum authorized expense is \$100.
 - Exceptions, if any, to the maximum spend limit shall be approved by the Director of Business prior to the purchase.
- Petty cash purchases may be made from allowable district funds and supported by a Petty Cash Voucher form.
- If petty cash purchases are made with federal grants funds, the Grants Manager will review the expenditure to monitor compliance with federal grant guidelines.
- Requests to replenish petty cash funds are submitted to the Business Office, with an approved purchase order, as needed.
 - The principal or department administrator shall be responsible for ensuring that funds exist in the account(s) which will be utilized to pay for the petty cash expenditures.
 - Petty cash checks are issued to the appropriate campus or department.
- The Petty Cash Log form is used to list all petty cash expenditures.
 - A detailed, itemized receipt must be attached for each purchase.
 - The petty cash account must always be balanced.
 - The sum of the disbursed cash, purchase receipts and/or cash shall equal the authorized amount.
- Petty cash funds must always be kept in the drop safe at each location.

Purchasing Deadlines (Spending this year's money on this year's students)

- The Districts fiscal year runs from July 1st to June 30th each year.
- To ensure that funds are spent in the fiscal year they were budgeted for, a deadline is set for purchasing supplies and equipment.
 - The deadline will be no later than the last business day in March.
 - The exact date will be communicated by the Business Office at least 1 month prior to the cutoff.
- Summer needs for staff development and summer school expenses should be anticipated and orders placed prior to the deadline.
- At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.
- The purchasing deadline for a federal grant, that is nearing the termination of the grant, shall be at least 90 days prior to the end of the grant period to ensure that there are no residual supplies at the end of the grant period.
 - If residual supplies exist, in excess of \$5,000 aggregate value, the granting agency and/or pass-through must be notified to obtain disposition approval and instructions.
- If an emergency purchase is needed after the purchasing deadline, approval must be obtained from the Assistant Superintendent of Finance prior to the purchase being made.

Purchase of Food and Non-Food Items

- Food and non-food items (such as paper plates, cups, silverware, etc.) should be for instructional purposes, meetings/training sessions, and/or other approved functions.
 - An example of Instructional Purposes would be Food Science and Nutrition, science projects, etc.
- These food and non-food items may not be consumed and/or used for any personal, non-district related purposes.
- Any excess prepared food items may be consumed or disposed of as appropriate.
- Food purchases for the Child Nutrition Program are subject to the U.S. Department of Agriculture guidelines.
- Generally, snacks, food, and non-food supplies for staff development purposes will be charged to a staff development account code (function 13).
- Items purchased for faculty, site-based meetings, etc., should be coded to the Campus Activity Account (fund 461).
- All purchases of food should be coded to object code 6499 Miscellaneous Expense.
- Use of District funds for food or snacks shall be allowed only if they will be consumed during work-related events.
 - Example: Snacks to be served at staff training or meetings
 - Documentation to support the work-related event is required.
 - This could be a meeting agenda which includes lunch as part of the schedule or other supporting record.
- Meals may be allowable on a limited basis if the meal meets the “working lunch” or “light lunch” exceptions as described in the *TEA Guidelines Related to Specific Costs*
- If state or federal grants are used for food, all purchases shall comply with TEA grants administration guidelines.
 - At no time shall state or federal funds be used to purchase non-allowable food items.
 - Example: The purchase of breakfast, refreshments, and snacks, with state and federal grant funds, is strictly prohibited.

Purchase Orders/Requisitions and Check Requests

- All purchases of goods and services will be made in accordance with the policies and procedures in the District *Purchasing Manual* which can be found on the District website.
 - These procedures contain guidance related to the competitive procurement requirements in federal regulations, state laws/rules, and local board policy.
- Use of the appropriate accounting code structure is mandatory.
 - The code structure is available in the *FASRG, Module 1* on the TEA website.
 - The District also has a *Campus Coding Chart* available to assist in finding the correct account code to use.
 - Contact the Business Office if you need a copy of *Campus Coding Chart*
- According to Board Policy CH (Local), employees who violate the District purchasing procedures shall be held personally liable for the debt incurred.
- Purchases for goods and/or services from state or federal grant funds shall comply with the *Grant Management* section of this manual, the District *State and Federal Grants Manual*, and TEA’s grants administration guidelines.

Purchase Orders/Requisitions

- No employee shall order or receive goods without an approved purchase order.
 - A requisition number cannot be used to place an order.
- If the District will receive items, even if a check must be issued first, a purchase order must be used.
- The auditor requires a receiving record for all orders of tangible items.
- Requisitions are created in the Skyward Financial Management software and will automatically create a purchase order upon approval.
 - Requisitions may also be entered directly through a vendors *Online Catalog* if they are set up as an

eCommerce vendor in Skyward.

- Contact the Purchasing Coordinator for more information about eCommerce ordering.
- The requisition is entered at the campus or department level and will be automatically routed for the appropriate approvals.
 - The description on the requisition should provide a clear and detailed explanation so that the approvers, and the auditors, can easily understand the request.
 - The requisition process allows users to enter purchase and payment requests, verify account balances, and select approved vendors at the point of data entry.
- Upon approval, if it is a regular requisition, (i.e., not eCommerce) the purchasing coordinator will email the approved purchase order directly to the requestor.
 - If the requisition was entered through a vendor's online catalog (eCommerce), the purchasing coordinator will send the approved purchase order directly to the vendor, placing the order.
- Freight and handling charges, if applicable, must be entered on the purchase order.
 - If the invoice amount includes freight, and the purchase order does not, a separate purchase order may be required before payment can be made.
- If a vendor requires a deposit to be made on a purchase, the deposit must be entered as its own line item.
 - Contact the Business Office for full instructions on how to enter a requisition when a deposit is required.

Check Requests

- Disbursements and/or reimbursements for certain payments, such as District loan/bond payments, child nutrition account refund requests, or tournament entry fees, may be submitted as a check request in the Skyward Financial Management software.
- A check request is entered and submitted by the campus or department and will be automatically routed for the appropriate approvals.
 - The description on the check request should provide a clear and detailed explanation so that the approvers, and the auditors, can easily understand the request.
 - The appropriate forms and all supporting documentation must be attached to the check request.
 - Check requests submitted without all supporting documentation will not be approved.
- Check requests are not a preferred method of payment as they are not assigned a requisition and/or purchase order number.

Purchasing Policies

- All purchases of goods and services will be in accordance with the policies and procedures in the District *Purchasing Manual* which can be found on the District website.
 - The *Purchasing Manual* contains guidance related to the purchasing and competitive procurement requirements in federal and state laws/regulations and local board policy.
- Some purchases and/or services may have unique procurement requirements.
 - These include sole source and/or school bus purchases, certain specified professional services, etc.
 - These exceptions are further detailed in Board Policy and the District *Purchasing Manual*.
- All purchases made with federal funds must follow the procedures in the *State and Federal Grants Manual*.
- If there is ever a conflict between any law, regulation, policy, procedure, etc., the strictest rules shall apply.
- Strict adherence to all applicable purchasing laws, regulations, policies, and procedures is critical to the protection of the Districts and employee's reputation.
- Non-compliance with purchasing requirements may result in criminal penalties.

District Policy

- All purchases of \$25,000 or more require prior approval by the Board of Trustees; see board policy CH (Local).
- District policy recommends a minimum of three (3) quotes for all individual purchases exceeding \$5,000; the written (faxed or emailed) quotes should be attached to the purchase requisition.

State Law

- The Texas Education Code (TEC) and TEA’s FASRG detail the state purchasing laws, regulations, and procedures.
- All purchases of \$50,000 or more must adhere to competitive procurement requirements.
- Anticipated purchases, which may exceed these limits, should be brought to the attention of the Purchasing Department well in advance of the need for the goods or services.
 - The competitive procurement process can take approximately 2 to 3 months, from drafting the bid documents to approval by the Board of Trustees.

Receiving of Goods

- The District utilizes a decentralized receiving system – all goods are delivered to the originating campus/department.
- Upon delivery, the requestor will verify receipt of the items ordered, and receive the goods against the purchase order in Skyward.
 - The packing slips and other documentation received with the order should be kept until the total order is received and any discrepancy is resolved.
- Shortages, damaged goods, or other receiving deficiencies must be reported to the vendor, by the person who placed the order, immediately.
- The person who placed the order shall contact the accounts payable clerk if they are returning or replacing merchandise.
 - Failure to comply with this procedure may result in overpayments to the vendor.
- All items that require an inventory or fixed asset tag will be tagged upon receipt [by the receiving clerk] before delivery to the appropriate campus/department.
- An *aged purchase order* is a purchase order that has not been received within 30 days of the order being placed.
 - Each campus/department will review their aged purchase orders at least monthly and contact the vendor if needed.
 - While the Business Office will also review aged purchase orders, it is the responsibility of the requestor to ensure that goods are received in a timely manner and communicate any issues to the Business Office as soon as possible.
- An item should never be received on the purchase order in Skyward if it has not yet been delivered.

Records Management and Retention

- The *Local Government Records Act* outlines the laws, rules, standards, and best practices for the records management of public school districts in Texas.
 - This publication, and applicable retention schedules, can be found on the Texas State Library and Archives Commission (TSLAC) website: <https://www.tsl.texas.gov/>
- District records management guidelines are specified in Board Policy CPC(LEGAL & LOCAL).
- Records of the District may not be destroyed except as prescribed by law and/or Board Policy.
 - Anyone destroying local government records, without legal authorization, may be subject to criminal penalties and fines under the Public Information Act.
- The District’s Records Management Officer shall be responsible for overseeing the records management program to include collecting, archiving, and destroying records as appropriate.
- All requests for District records, under the Public Information Act, shall be directed to the District’s Communications Director.
- All requests for student records, such as transcripts or educational verification, are processed by the campus Registrar, the District PEIMS Coordinator, and/or the District’s Records Clerk.
 - The responsible party is dependent upon the age of the record and/or the graduation status of the student.
- Some District records may serve more than one purpose and/or be subject to more than one retention category and must be maintained for the longest applicable retention period.
 - i.e., The retention period for payroll records is 5 years. However, the retention period for individual

employee pension deductions is 75 years after the date of separation. Therefore, if payroll records are being retained as documentation of employee pension deductions, they must be retained for 75 years after the date of separation for every employee.

- If there is ever a conflict in stated retention periods, the strictest (longest) retention period shall apply.

Rental of Facilities

- The Facilities Coordinator shall manage the rental of all District facilities including gyms and athletic facilities.
- A Rental Agreement is required for the rental of any District facilities by outside organizations.
 - All rental agreements must be accompanied by a *Certificate of Insurance* (with WSISD named as additional insured) prior to the first (1st) day of facility usage.
 - Some organizations may be exempt from this requirement.
- An application and an indemnification and hold harmless agreement must be completed, and a copy of insurance policy as stated in the indemnification agreement must be attached.
- After the Facilities Coordinator receives the completed application and required documentation, they will verify the facility is available and enter a request for Facility Use Approval.
- The Assistant Superintendent of Business and Operations approves all applications for facility use.
- After approval from the Assistant Superintendent, the Facilities Coordinator notifies the requestor that their application has been approved.
- An estimate of the charges is calculated using the Facility Use Fee Estimate form.
- The fees must be paid ten days prior to the event.
- The Facilities Coordinator is responsible for billing and collecting payments for rental of facilities.
- The superintendent may waive the facility use fees at his/her discretion.
- All rental fees shall be deposited to the District's miscellaneous rental revenue account.
- Refunds, if any, due to overpayment by the renter shall be processed for reimbursement through the Business Office.
- District employees assigned to work in support of a rental agreement must be paid through the payroll department.
 - The renter shall not be allowed to pay District employees directly with cash, check, or other method.
- All fees charged to the renter will be noted on the rental agreement.
- **The District shall not rent or lease District facilities to private individuals.**

Returned Checks

- The Business Office is responsible for the collection of payment on all checks returned by the bank marked non-sufficient funds, account closed, or stop payment.
- If the check payment was related to fees assessed to a student in Skyward Fee Management, the Business Office will re-establish the fees on the student's account.
- If the check payment was related to the pre-purchase of merchandise, all efforts shall be made to prevent the delivery of the merchandise, until appropriate payment is secured.
- The Business Office will contact the maker of the check to collect payment for the returned check.
 - The Business Office will first attempt to make contact via phone.
 - If contact, or attempted contact, by phone does not bring a resolution, a letter will be sent via US Mail.
 - A second letter may be sent vis US Mail if the first letter does not bring a resolution.
- If appropriate payment is unable to be collected, the Business Director and/or the Assistant Superintendent of Finance and Operations will decide what further action, if any, should be taken.
- The District reserves the right to reject future checks from makers of returned checks.

Sale of Personal Property – Surplus

- All supplies and equipment which are deemed to be surplus [not of any use to the District], will be recommended to the Superintendent or designee for sale via a Surplus Sale.

- Surplus sales will be scheduled as needed and will be advertised in the local newspaper.
- Items will be sold using the allowable method which results in the best return for the District.
- District property may not be sold or conveyed by any means other than a surplus sale, unless specifically authorized by the Superintendent or Board of Trustees.

Sales Tax Exemption Certificate

- The **Sales Tax Exemption Certificate** can only be used for school-related purchases.
- Copies of the exemption certificate may be obtained on the District Forms Index web page, or through the Business Office.
- Each purchaser is responsible for presenting a fully completed and signed certificate to the vendor at the time of purchase.
- Taxes, which should have been exempt, are not authorized for reimbursement.
 - If the sales tax has already been paid by the District, or was paid with a District credit card, the purchaser is responsible for obtaining a refund of the taxes from the vendor, or the purchaser must reimburse the District for the taxes paid.
 - Payment can be made to the campus secretary/bookkeeper or brought to the Business Office.
 - A receipt for the sales tax will be issued and funds will be deposited by the Business Office to the account(s) used for the purchase.
- **Any purchases of personal items for staff or students are not eligible for the sales tax exemption.**
 - Personal items purchased for a student may be allowed when specified in an *Individualized Education Plan* (IEP) developed in accordance with the *Individuals with Disabilities Act* (IDEA).
 - Documentation is required.
 - Misuse of the exemption certificate for personal purchases may result in criminal charges.

Travel Expenses - Staff

- Details regarding allowable travel expenses and reimbursement, as well as applicable rates, for staff can be found in the District's *Travel Guidelines & Reimbursement Procedures* and the *Travel Using Federal Funds* document.
- Staff travel expenses for meals, mileage, luggage, parking, etc. are paid on a reimbursement basis.
 - Advances may be allowed for Board of Trustee members or when traveling with students.
 - Details regarding expenses when traveling with students can be found in the *Travel Guidelines for Overnight Trips with Students*.
- All travel requests shall be submitted for approval by completing a *Request to Attend-Travel Authorization* (RTA) form through Laserfiche at least ten days (10) prior to the travel event.
 - The travel request will be automatically forwarded for applicable approvals.
 - After final approval, the requester will receive an email with the approved form attached.
 - The requester should keep a copy of the approved form for their records.
 - This form must be attached to the expense reimbursement request when submitted.
 - The traveler must include all travel expenses on the original *Request to Attend – Travel Authorization Form*.
 - Unapproved expenses will not be reimbursed.
- The following purchase orders (PO) will need to be processed:
 - PO to the event vendor for any event registration fees.
 - PO to Journey House Travel for applicable expenses.
 - Journey House Travel handles all District travel arrangements for hotels, airfare, and car rentals.
 - Journey House Travel will not book or reserve any travel arrangements until they receive a PO.
 - Journey House Travel will send a quote detailing the expenses and should indicate if combined or separate PO's will be needed and/or if a PO should be issued to a different vendor.
 - PO to the employee for reimbursable expenses, such as mileage, meals, parking, luggage, fuel for rental car, etc.

- This PO number must be included with the expense reimbursement request when submitted.
- The request for reimbursement must be submitted within five (5) business days of returning from the trip.
 - All applicable documentation, including the approved RTA, PO number(s), and itemized receipts must be included with the reimbursement request.
 - The request for reimbursement will be automatically routed for the appropriate approvals and the requestor will be notified upon final approval.
- Reimbursement payments are processed each week.
 - Payments from Activity Funds are processed on Wednesday.
 - Payments from all other funds are processed on Thursday.
- Out-of-state travel funded through federal grant funds shall be submitted to the Grants Manager on a Request for Specific Approval: Out-of-State Travel form available on TEA's website.
 - The Grants Manager shall obtain the pre-approval from the appropriate entity.
 - No purchase order, travel authorization, or expenditure will be approved with federal grant funds until a copy of the approval has been received from the granting agency and/or pass-through entity.
- The TEA Travel Guidelines for state and federal funds will be utilized to ensure that the locally funded maximum travel expenditures are not exceeded.
 - The guidelines may be found on the TEA website.
 - Any travel expenditure above the allowable amounts must be paid from local funds.

Vendors

- The Purchasing Coordinator maintains the District *Approved Vendor List* and updates the list on an annual basis.
 - After the Approved Vendor List has been posted on the website each year, a new vendor may only be added with the approval of the Assistant Superintendent of Finance and Operations.
 - The request must be submitted on the Laserfiche *New Vendor Request* form.
 - Once approved, the requestor will be notified and will complete the new vendor process in Skyward.
- The District also participates in several cooperative purchasing programs (Co-Op).
 - A list of current Co-Op's that the District belongs to is available on the District website or by contacting the Purchasing Coordinator.
 - Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.
- Vendors are required to complete and submit all required documentation before they can be activated as an Approved Vendor.
 - Documentation includes a Conflict of Interest Questionnaire (CIQ), W-9, Felony Conviction Notice, etc.
 - It is the vendors' responsibility to ensure that these documents are kept up to date.
 - Vendors may be inactivated if updated paperwork is not on file.
- **Purchases from vendors who are not on the *Approved Vendor List*, or are not active in a District Co-Op, are strictly prohibited.**