BRIDGEPORT ISD BUSINESS PROCEDURES MANUAL

2024-2025

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General Information

1.0 Requirements

1.1 The Bridgeport Independent School District Business Procedures Manual for schools and departments is a consolidation of updated guidelines designed to provide a comprehensive presentation of standardized procedures that are mandated by state law, Board policy, administrative directives and/or good business practices.

1.2 Compliance with these provisions is **mandatory** for all funds processed through the business office regardless of their source.

1.3 Conformation with these guidelines will allow prompt and accurate conducting of the district's business affairs in a responsive and progressive manner.

1.4 Information and procedures specific to activity funds can be referenced in the Activity Fund Manual.

2.0 District Policies

2.1 The following policies and administrative directives apply to district funds:

BBFA (Legal) Ethics: Conflict of Interest

BBFB (Legal) Ethics: Prohibited Practices

BQ (Local) Planning and Decision-Making Process

BQA (Local) Planning and Decision-Making Process: District-Level

BQB (Local) Planning and Decision-Making Process: Campus-Level

CAA (Local) Fiscal Management Goals and Objectives: Financial Ethics

CCA (Legal) Local Revenue Sources: Bond Issues

CDA (Local) Other Revenues: Investments

CE (Legal) Annual Operating Budget

CFB (Local) Accounting Inventories

CFD (Local) Activity Funds Management

CH (Legal, Local) Purchasing and Acquisition

CHE (Legal) Purchasing and Acquisition: Vendor Relations

CHF (Legal) Purchasing and Acquisition: Payment Procedures

CMD (Legal, Local) Equipment and Supplies Management: Instructional Materials Care and Accounting

CQ (Legal, Local) Electronic Communication and Data Management

CV (Local) Facilities Construction

DBD (Legal, Local) Employment Requirements and Restrictions: Conflict of Interest

DBE (Legal) Employment Requirements and Restrictions: Nepotism

DEE (Legal, Local) Compensation and Benefits: Expense Reimbursement

DH (Exhibit) Employee Standards of Conduct

DK (Local) Assignment and Schedules

DMD (Local) Professional Development: Professional Meetings and Visitations

EHBD (Local, Legal) Special Programs: Federal Federal/ARRA

FJ (Legal) Gifts and Solicitations

FM (Legal, Local) Student Activities

FP (Legal, Local) Student Fees, Fines and Charges

GKB (Local) Community Relations: Advertising and Fundraising in the Schools

GKD (Local) Community Relations: Non-school Use of School Facilities

GKDA(Local) Non-school Use of School Facilities: Distribution of Non-school Literature

Purchasing Guidelines

1.0 General Guidelines

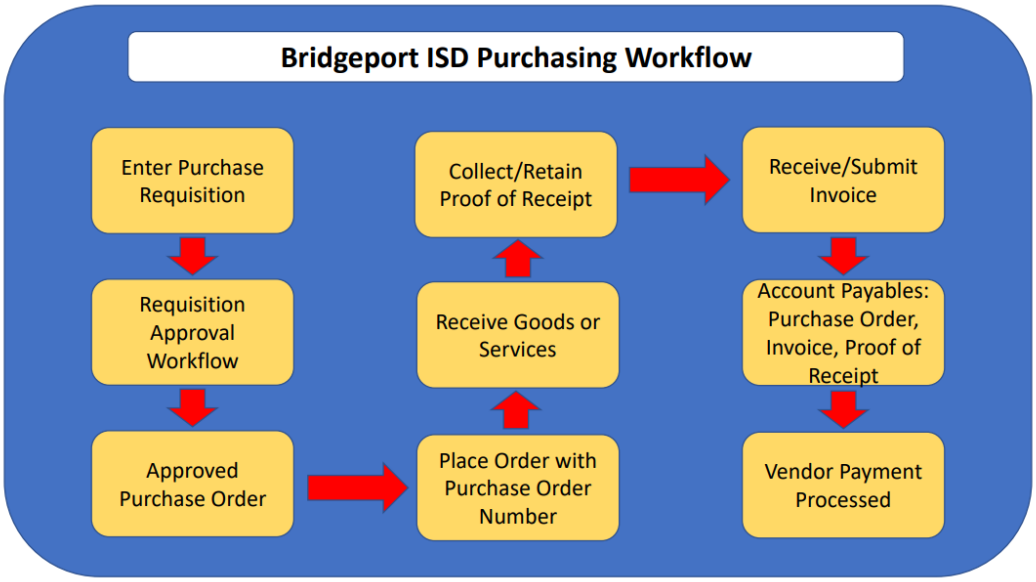
1.1 The purchasing process begins with the identification of goods or services that the district intends to acquire. All purchases must be coordinated with the District's vision, goals, and objectives. The procurement of these goods or services is monitored in the business office.

1.2 The objective of procurement is to obtain services or to buy materials, supplies and equipment of the right quality, the right quantity, from the best source, at the best price and in compliance with all applicable legal requirements, thus ensuring taxpayer dollars are well spent.

1.3 The organization director/principal is responsible for approving all expenditure requests made from their respective campuses.

1.4 Budget allocations are intended for expenditures for goods and services to be used during the current school year.

1.5 Unused budget appropriations lapse at year-end.



2.0 Legal Requirements/Local Requirements

2.1 The business office will make the initial determination as to whether competitive bidding is required. A bid is required when over the course of a twelve-month period; the district will spend in excess of the competitive bidding thresholds for the same or similar commodities/items or services other than construction. Local/state policy dictates the requirements for purchases of similar commodities/services valued under $50,000.00. Exceptions to this rule are as follows:

- Sole/only source items that have no reasonable equivalent, and are, in fact, available only from one source; and captive replacement or component parts for equipment repair. A notarized sole source affidavit form is required. Each sole source purchase will require an affidavit. The sole source affidavit form is available in the business office.

- Emergencies that arise out of an accident or other unforeseen occurrence or condition where delay would endanger the public welfare, such as a sewer and water failure, gas leaks, light and power failure, fuel shortage, transportation delay, fire and health hazards, etc. The Superintendent will be contacted and make the decision on the best procedures to follow in this situation.

- State/County Contracts

- Purchases from a Correctional Institution (TDCJ)

- Purchases from an Inter-local Agreement with a Purchasing Cooperative (HCDE, TCPN, TIPS, etc.)

- Purchases from a State Purchasing Cooperative (TASB, TBPC, HGAC, etc.)

- Purchases to match an existing product such as replacement uniforms for band, choir, athletics, etc.

- Professional services such as attorneys, fiscal advisor fees, architects, physicians, certified public accountants and engineers

2.2 Purchases of similar commodities/services valued at $50,000.00 or more in the aggregate during a twelve-month period, require a competitive bid processed in the business office and approved by the Bridgeport ISD Board of Trustees (BOT).

2.3 Similar commodities/services valued at $10,000.00 to $49,999.99 require a competitive/formal quote processed in the business office. Items may **NOT** be "split" on two or more orders to circumvent this law.

2.4 Purchases of similar commodities/services valued at less than $10,000.00 within a twelve-month period requires bids or can be quoted on a board approved purchasing cooperative. Items may **NOT** be "split" on two or more orders to circumvent this policy.

2.5 Orders must not be split to circumvent any of the above requirements. A trustee, officer, agent, or employee of a school district who intentionally, recklessly, or with criminal negligence makes or authorizes split, separate, sequential, or component purchases with intent to avoid the competitive bidding requirements commits an offense. The offense is a Class B misdemeanor and is an offense involving moral turpitude.

2.6 Purchases of $50,000 to $99,999.99 from cooperatives, inter-local agreements and sole sources require approval of Board of Trustees before the purchase can be made or funds encumbered.

2.7 District Policy CH (Local), states, “Persons making unauthorized purchases shall assume full responsibility for all such debts.”

2.8 No personal purchases of any nature may be made through or from the District.

3.0 The Competitive Bid Process

3.1 The competitive bidding process requires that bids be evaluated and awards made based solely upon bid specifications, terms and conditions contained in the request for bids document, and according to the bid prices offered by vendors, and pertinent factors that may affect contract performance. Once a determination has been made that a competitive bid must be in place (similar commodities/services valued at $50,000.00 or more in the aggregate during a twelve-month period) in order to purchase goods/services for the district, the business office will require information from the budgetary authority making the purchase in order to advertise for the bid.

3.1.1 All bids must be advertised in a local newspaper once a week for two separate weeks to determine any and all vendors wishing to respond.

3.2 The business office prepares a bid package for mail out to the approved vendors allowing time for an accurate response, typically three (3) weeks prior to the bid opening. A request for bids must contain the following elements:

3.2.1 The business office will provide approved vendors a purchase description or specifications covering the item(s) to be obtained.

3.2.1.1 Bid specifications are the listing of reasonable standards and limitations which bidders are obliged to observe.

3.2.1.2 A specification generally will include a description of the required item, the characteristics or functions of the item, and the terms and conditions under which the procurement will be made.

3.2.1.3 Specifications must be drafted to allow vendors supplying reasonably equivalent items to compete on an equal basis. Specifications should not be so vague that bidders do not have enough information on which to draw intelligent bids nor should they be unduly restrictive.

3.2.1.4 Specifications that tend to favor a particular bidder, not for any reason in the public interest, but rather to ensure the award of the contract to a particular vendor, are improper.

3.2.1.5 If a brand name represents an industry wide standard, the brand name product may be specified as long as the specifications provide an "equivalency clause," that is, a statement that products reasonably equivalent to the standard are acceptable.

3.2.2 Work or services needed

3.2.3 Terms and conditions for the proposed bid contract

3.2.4 Time and place for opening bids and other provisions

3.3 Bid documents are date stamped and left unopened until the advertised bid opening date and time. Bid documents are publicly opened and tabulated. All interested parties may attend the bid opening.

3.4 The competitive bidding process requires that bids be evaluated and awards made based solely upon bid specifications, terms and conditions contained in the request for bids document, and according to the bid prices offered by vendors, and pertinent factors that may affect contract performance.

3.5 Bids may be awarded as an "all or none" bid giving all items awarded to one vendor or by line item award to multiple vendors.

3.6 Tie bids will be determined by coin toss and listed as such on the Tabulation of Bids unless one is a local vendor. Local vendors are given priority over out-of-city and out-of-state vendors.

3.7 When a bid has been opened and tabulated, a copy of the Tabulation of Bids will be available to the superintendent.

3.8 The business office will prepare the agenda item to be presented for Board of Trustees approval at the next scheduled board meeting.

4.0 Competitive Sealed Proposals/Request for Proposals

4.1 Purchases for like commodities district-wide valued at $10,000.00 to $49,999.99, within a twelve-month period, will require a competitive sealed proposal.

4.2 The terms and conditions of competitive sealed proposals/requests are identical to those for competitive bidding procedures.

4.2.1 Except changes in the proposal, and in prices, may be negotiated after proposals are opened.

4.3 The competitive sealed proposal process provides for full competition among proposals and allows for the negotiation with the proposer or proposers to obtain the best services at the best price.

4.4 A Request for Proposals (RFP) is a part of the competitive sealed proposal process.

4.5 The RFP is the mechanism that generates the receipt of competitive sealed proposals and should contain the following key elements:

4.5.1 Determination by the board of trustees that this method will provide the best value for the district

4.5.2 Newspaper advertisement

4.5.3 Notice to proposers

4.5.4 Standard terms and conditions

4.5.5 Special terms and conditions

4.5.6 Scope of work

4.5.6.1 Scope and intent

4.5.6.2 Definitions and applicable documents

4.5.6.3 Requirements

4.5.6.4 Quality assurance

4.6 Acknowledgement form/response sheet

5.0 Informal Price Quotations

5.1 Purchases for like commodities district-wide valued at less than $10,000.00, within a twelve-month period, will require informal documented quotations or the use of a board approved purchasing cooperative.

5.1.1 Unless the items can be purchased through the CISV catalogue, or

5.1.2 Inter-local contracts

5.2 Quotes may be obtained by fax, email, or telephone. Current pricing must be obtained from three sources quoting the same specifications. The quotations should be summarized on the Quotation Tabulation Form and attached as support.

5.2.1 If a vendor is unable to meet those specifications, another vendor should be contacted if possible.

5.2.2 If another vendor is not available, then the vendor not able to meet the specifications will be accepted.

5.2.3 Telephone quotes must be documented on the Telephone Quotation Form

5.2.4 Email quotes must be printed

5.2.5 Faxed quotes

5.3 Award of the quotation must be based on what is the best value for the district.

5.3.1 If a vendor is disqualified (not meeting specifications), a brief statement indicating the reasons must be attached.

5.3.2 Informal quotations do not require BOT approval.

5.4 All documented quotes must be attached to the Purchase Order then submitted to the business office when the item is received and payment needs to be made.

6.0 Inter-Local Contracts

6.1 The district has contracted or agreed with other local governments to purchase goods and services reasonably for the installation, operation, or maintenance of the goods.

6.2 Requirements for inter-local contracts include:

6.2.1 Authorization by the governing board of each party to the contract

6.2.2 Statement of the purpose, terms, rights and duties of the contracting parties

6.2.3 Specification that each party paying for the performance of governmental functions or services must make those payments from current revenues available to the paying party.

6.3 Inter-local contracts available to the district include but are not limited to:

6.3.1 Texas Building and Procurement Commission
6.3.1.1 http://www.tbpc.state.tx.us/stpurch/coopmain.html

6.3.2 Department of Information Resources (Technology)
6.3.2.1 http://www.dir.state.tx.us

6.3.3 Texas Cooperative Purchasing Network (TCPN)
6.3.3.1 http://www.tcpn.org/alphavendorlist.html

6.3.4 Texas Inter-Local Purchasing Systems (TIPS)
6.3.4.1 http://www.Tips-texas.com

6.3.5 Buy Board
6.3.5.1 http://www.buyboard.com

6.3.6 Multi-Regional Purchasing Cooperative (MRPC)
6.3.6.1 http://purchase.esc2.net/MRPC/contractpage/default.asp

7.0 Sole Source Purchases

7.1 A firm price quotation from sole source

7.1.1 Quoted prices must be good for 30 days

7.1.2 Quoted prices must be inclusive of all cost including freight

7.1.3 Quoted prices must be on Vendor letterhead

7.2 The Confirmation of Sole Source Compliance by Vendor form must be completed by the vendor.

7.2.1 Forward form to business office to attach to the purchase order

8.0 Purchasing Process

8.1 Once the need for a particular service has been identified, the district employee must direct the vendor to fill out the Vendor Packet on the district website. Vendors include any individual or company from which the District receives goods or services.

8.2 Evaluating the performance of approved vendors is critical. When non-conforming products or services are received by an approved vendor, the packing slip and/or PO is annotated. In extenuating circumstances, the administration has the discretion to immediately discontinue use of a vendor due to vendor performance or product quality.

8.3 There are gifts from vendors that are unacceptable for district officials and district employees.

8.3.1 School district officials and employees cannot accept anything of value from a vendor, such as personal gifts or gratuities, which may be construed to have been given to influence the purchasing process. **"Gift to a Public Servant" is a Class A misdemeanor offense if the recipient is a governmental employee who exercises some influence on the purchasing process of the governmental entity.**

8.3.2 If a board member or member of their immediate family has a financial interest in a business entity(s), they are required to disclose this relationship through the execution of an affidavit.

8.3.3 Board members must abstain from voting on award of contracts to businesses in which they or their immediate family members have a financial interest.

9.0 Purchase Orders

9.1 When an employee needs to purchase items, they must complete a requisition online in Ascender Employee Access.

9.1.1 Once approved by the campus administrator, the requisition comes to the Purchasing Office for review/approval and then to the Chief Financial Officer for final approval. You will receive an automated email when your requisition has been approved for a Purchase Order. Only then do you have authorization to provide the PO# to the vendor to place your order. Please advise all vendors that the PO# needs to appear on their invoice.

9.2 To send a PO to the vendor, go to Purchasing- Reports- Purchase Order Reports- **REQ1500** Reprint Purchase Orders. **Never** use REQ14150 Print Purchase Orders.

9.2.1 Resulting documentation (price quote, order form, requisition) is attached to the requestor's copy of the PO.

9.3 Upon arrival of the purchased item(s), the requestor will verify contents with the purchase order and attach it to the packing slip, invoice, and resulting documentation as outlined in Board Policy.

9.3.1 Submit all purchasing documents to the business office.

9.3.2 This verifies that the purchase is complete and ready for payment to be made.

9.4 When an expenditure exceeds the approved amount by more than $25 or 10% whichever is lower, the invoice must go back to the requestor's administrator for approval of the excess payment.

10.0 Payment/Purchase Authorization

10.1 A Payment/Purchase Authorization form may be used in lieu of an invoice from a vendor who doesn't provide an invoice. (Example: a cheer judge). An approved Purchase Order is still required.

10.2 A Payment/Purchase Authorization form may be used in lieu of an invoice when a district employee is paying for goods or services at delivery or when rendered. The employee may take a check with them and bring back proof of goods received or services rendered to the Business office. An approved Purchase Order is still required.

11.0 District Purchasing Cards

11.1 Bridgeport ISD does not use revolving lines of credit.

11.2 Bridgeport ISD does not allow expenditure of grant funds for real or personal property.

11.3 Bridgeport ISD does not allow the use of petty cash for the disbursement of grant funds.

11.4 A district credit card is assigned to employees with approval by their Supervisor.

14.1.1 All receipts are due to the Business office no later than (5) business days after purchase. Card holder's name and the Purchas Order number must be on all receipts.
14.1.2 When the statement is received on a monthly basis, all receipts and all pertinent documentation must be attached for payment purposes.

12.0 Returning Goods to a Vendor

12.1 It is the responsibility of the originator/receiver to contact the business office when the goods received are damaged or not as anticipated.

12.1.1 It is important to examine the merchandise/goods as soon as possible after receipt of damaged or missing items.

12.1.2 The District only has fifteen (15) calendar days upon receipt from the carrier to legally file a claim against the carrier.

13.0 Accounts Payable

13.1 When purchases are made whether through the purchase order process, Pay/Purchase Authorization Form or Travel Request Form, it is the responsibility of the business office to follow this procedure.

13.1.1 All applicable forms must be completed properly filled out with attached documentation.

13.1.2 Proper account codes must be on the appropriate form requesting payment.

13.1.3 If there is special handling, forms and remittance information should be attached, included or highlighted on the document used to request payment.

13.2 For all purchases that have a purchase order, the vendor is required to submit the invoice to business office. In the event that an employee receives the invoice, they are required to forward the invoice to business office for processing.

13.3 When the receipt of the goods or services has been confirmed and documented on the packing slip or other receiving document, and the invoices are received in business office, payment is ready to be made.

13.4 The purchase order, quote if applicable, and packing slip must be attached to the invoice.

13.5 In the event an invoice is received that did not have a corresponding purchase order, a requisition for the items on the invoice must be completed prior to payment and a Violation of Purchasing Process email will be sent to the employee and their supervisor.

13.6 Invoices and all other payment authorizations are recorded into Ascender for check runs.

13.7 Once all detail information has been received the system will only process the payment request if there are sufficient funds. Once the determination is made that sufficient funds are available, the payment request is placed in queue for the check run.

13.7.1 If the system indicates insufficient funds, the business office will contact the requestor to a budget change form.

13.7.2 If insufficient funds are at the function level, the board of trustees must approve a budget amendment.

13.8 When it is time for the check run, the business office will take appropriate action to correct any issues. Check runs will be processed on Wednesdays and Fridays unless the workweek is shorter than 5 days. Then one check run will be processed on the last day of the week.

13.8.1 Once changes and corrections are made a final Check Payment List is printed.

13.9 Upon approval of the Check Payment List by the Chief Financial Officer or designee, the business office will generate checks and post to the system.

13.10 After the checks have been printed the business office will pull any remittance information and place it with the check and place in an envelope to be mailed.

13.11 The file copy of the check is attached to the invoice and filed by check run in accounts payable filing cabinet.

14.0 Lost/Voided Checks

14.1 Inquiries about lost checks should be directed to the business office.

14.1.1 If a stop payment needs to be issued, the business office will take care of it. The individual who lost the check may be charged a fee for the stop payment.

14.2 If a check is incorrect or no longer is needed, it should be forwarded to the business office so that the check can be properly voided.

Budget

1.0 General Information

1.1 The annual operating budget is the foundation on which annual school district activities are dependent.

1.2 The budget is reflective of the district's educational plan and should be viewed as an operating subset of a more comprehensive financial plan that directly correlates to the goals and objectives established to achieve the district's mission. Listed below are the Bridgeport ISD mission statement, goals and objectives.

Mission:
The mission of Bridgeport ISD shall be to empower district working together to make success a reality.

Vision:
Bridgeport ISD is committed to preparing students to use technology to problem-solve, think creatively, communicate, and work with others in order to become successful students and productive citizens.

Motto:
Pride in Performance.

1.3 School districts are labor-intensive organizations. As such, salary and benefits constitute a major portion of the annual operating budget (approximately 88%).

1.4 The budget is prepared in accordance with generally accepted accounting principles and state guidelines.

14.1 State guidelines are administered and monitored by the Texas Education Agency (TEA). Detailed information can be obtained at http://www.tea.state.tx.us/school.finance/audit/resguide12/far by referencing the Financial Accountability System Resource Guide (FFASRG).

1.5 The budget is adopted by the Board of Trustees prior to the beginning of the fiscal year (July 1 – June 30). The next section outlines a suggested budget calendar.

2.0 Budget Calendar

July Post current school year budgets, CAF & SAF based on preliminary cash balances by activity.
Provide campuses and departments with account detail.
Accrue prior year assets and liabilities.

August Complete prior year closing entries.
Adopt next school year tax rate.

September Quarterly budget visits with campus and department administrators.
Prepare for final audit visit.

October Load current school year PEIM budget file.

November Prepare 1st budget review on current school year.
Evaluate prior year ending budget vs. audited actuals.
Calculate roll-forward amounts from prior year on dedicated funding sources.
Begin decision-making process regarding mandated TEC and TEA changes.

December Present 1st budget review to the Board of Trustees.
Submission of PEIMS budget information to TEA.
Review current year payroll budget based on actuals YTD.
Compute administrative cost ratio for prior year audited expenditures.

January Budget workshop for next school year with Board of Trustees
Preliminary local property tax values are estimated.
Initial next school year state aid projection prepared.

February Prepare 2nd budget review on current school year.
Prepare next school year payroll estimates.
Preliminary tax values are provided.
Conduct comprehensive analysis of current year budget vs. actuals
Budget workshop for next school year with the Board of Trustees.

March Present 2nd budget review to the Board of Trustees.
Administrative review and recommend next year staffing adjustments.
Prepare campus and department budget allocations.
Build next year budget model in Ascender.
Budget workshop for next school year with the Board of Trustees.

April Make campus and department next year budget model available.
Present next school year preliminary budget to the Board of Trustees.
Present compensation package for Board of Trustees to consider approving.

May Review and approve campus and department budgets in Ascender.
Perform final analysis of current year budget vs. actuals

June Complete Truth in Taxation Calculation.
Board of Trustees to approve final budget amendment.
Adopt next school year budget.

3.0 Budget Preparation for Campuses

3.1 Budget allocations are sent to the campuses in April for the next fiscal year. Budget Model is made available to campus administration.

3.2 Staff participation in the budget process is required.

3.2.1 It is now a requirement of the Texas Education Code that your Campus Improvement Council (CIC) also participate in the budget process.

4.0 Budget Preparation for Departments and Special Revenue Funds

4.1 Budget allocations are sent to the departments in April for the next fiscal year. Budget module is made available to departments. Special revenue gathering documents are sent in May to allow for receipt of Notice of Grant Awards (NOGA).

4.2 Detailed instructions will be provided by the business office regarding the preparation of your budget in the Ascender budget module.

4.2.1 New program needs should be explained in detail and reference the related accounts.

4.2.2 Salaries and related benefit accounts are calculated by the business office.

4.2.3 If you are proposing to increase the number of positions, please submit detailed explanations and/or justifications to the Human Resources for approval.

5.0 Budget Amendments

5.1 Budget accounts may be amended/changed as needed by submitting a Budget Change Form to the Chief Financial Officer.

5.2 Budget amendments are prepared as needed by the Chief Financial Officer.

5.2.1 Budget amendments apply to 6100, 6200, 6300 and 6400 series of object accounts within the same fund/function. Amendments that increase or decrease the total budget at the fund/function level must be approved by the Board of Trustees.

5.3 Periodically all budget accounts will be reviewed by the business office. Amendments may be necessary when over or under estimates have been made relative to revenues or expenditures, or when general budgetary cutbacks become necessary.

5.3.1 These types of changes must be approved by the superintendent and will be placed on the next Board of Trustees agenda for approval.

5.3.2 The principal/director will be notified of changes to be made to their budget accounts.

5.4 When submitting a Budget Change Form, please note the following guidelines:

5.4.1 Use the current Budget Change Form.

5.4.2 Review account balances.

5.4.3 Prepare amendments using whole numbers (no pennies) and include written explanation for change.

5.4.4 Obtain necessary approvals prior to submission.

5.4.5 The correcting of an actual expenditure (not the budget) that was recorded in the wrong account should be done by a journal entry through business office.

6.0 Account Code Structure

6.1 The overall account code structure is designed to serve as both an efficient account code facility and a basic management tool. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the school district.

6.2 Reference Account Codes in the Financial Accounting Resource Guide-Module 1: Financial Accounting and Reporting on TEA's website.

Donations

1.0 General Information

1.1 The District may choose to accept or reject any donation.
1.2 Donations valued less than $1,000 must have superintendent approval.
1.3 Donations valued at $1,000 or more must have Board approval.
1.4 All donations shall be provided by the donor with no conditions attached.

Cash Receipts

1.0 Depositing Funds

1.1 Cash receipts consist of checks, money orders and cash received from various sources.

1.2 Any employee collecting monies should submit dually counted and sealed deposits with appropriate documentation to the front office safe on a daily basis. All deposits shall be recorded on the deposit log book.

1.3 Documentation should include: purpose, from whom it came, individual dollar amount, total money collected, and date and signature of person(s) depositing money.

1.4 At least on a weekly basis, or more frequently based on amounts collected, the campus secretary will take all sealed deposits to the bank for deposit.

1.5 The campus secretary will provide all necessary deposit documentation to the business office to ensure timely recording of activity in the financial system.

1.6 The campus secretary is responsible for retaining all documentation for deposits. The business office and sponsors shall receive copies.

2.0 Returned Checks

2.1 Returned checks are checks previously deposited which are returned unpaid by the bank because of insufficient funds, account closed, stop payment, etc.

2.2 The bank will send returned checks to the business office who will notify the campus.

2.2.1 No more checks should be accepted from the maker until the check is redeemed.

2.2.2 Immediate action is instrumental in collecting on a returned check.

2.3 The campus secretary will contact the maker of the check to obtain payment on the returned check. It must be paid off with cash, cashier's check or money order, not with another check issued by the check maker.

2.3.1 If initial collection efforts fail (verbal or written), the next step is to send a letter by certified mail, return receipt requested.

2.3.2 If you are still unable to collect on the returned check and the amount of the returned check or the accumulation of returned checks from a single maker is $10.00 or more, send copies of all correspondence such as notes, letters, certified mail receipt, etc. along with the original returned check to the business office. The business office will send all documentation to the District Attorney's office. Keep a copy of all correspondence for your files.

2.4 When payment is received, prepare a cash receipt (include the number of the original check) for the payment and return the original check to the check maker. Indicate on the cash receipt in the "for" section that it is payment for a returned check.

Employee Travel

1.0 Employee Travel

1.1 An employee shall be given or reimbursed per diem for reasonable, allowable expenses incurred in carrying out district business **only** with the prior approval of the employee's supervisor. A purchase requisition in Ascender must be completed, approved and a purchase order created.

1.1.1 A purchase order must be created by the business office prior to the date of travel.

1.1.2 Accounting records shall accurately reflect that no state or federal funds were used to reimburse travel expenses beyond those authorized for state employees.

1.1.3 For any authorized expense incurred, the employee shall submit a statement, with receipts, documenting actual expenses and in accordance with administrative procedures.

1.2 Travel expenses are to be submitted on a Bridgeport ISD purchase requisition. The following rules apply to all employees of Bridgeport ISD with reference to travel expense reports:

1.2.1 Travel expenses must be in compliance with District Policy DEE (Local) and DMD (Local).

1.2.2 The purchase order must be submitted to the business office within thirty (30) days of the start of the trip with appropriate attached paperwork.

1.2.3 Reimbursement will not be made unless all supporting documentation is in order.

1.2.4 Each employee's purchase order must include only his/her own expenses. Separate bills should be obtained whenever possible.

1.2.5 Receipts for monies expended for railroad, air or bus transportation, hotel accommodations and registration are to be submitted to the business office no later than five business days after the end of the trip.

1.2.6 Miscellaneous expenses for incidentals, amusements, valet parking, non-business telephone calls, or any other unauthorized expense will not be approved for reimbursement unless approved by Superintendent or designee.

1.2.7 The Travel Request Form may be used for reimbursement for personal travel expenses such as baggage handling, airport or hotel parking fees, taxi fares, etc., that are often associated with the conduct of official school business. Receipts are required.

2.0 Travel Request Authorization

2.1 The purchase requisition must be completely filled out and detail meals and travel. The total travel expenses should reflect the entire estimated amount of expenses for travel.

2.2 Employees using budgeted funds or activity funds for attendance to a convention/conference must submit the completed purchase requisition to their supervisor for approval, who then forwards the request to the business office.

2.3 Travel using funds other than budgeted funds or activity funds (i.e. grants/special revenue funds), must have the approval of the administrator with jurisdiction over those funds prior to forwarding to the business office for processing.

2.4 The budget code to be charged for travel expenses must be indicated on the purchase requisition.

3.0 Registration Only or Registration and Mileage Only Expenses

3.1 For registration fees that are paid at the start of the event: Submit the completed purchase requisition approved by the principal along with the documentation showing the amount of the registration fee to the business office for approval. This form will be returned so that it can be included with the Pay/Purchase Authorization Form.

3.2 For advance registration, submit a purchase requisition payable to the vendor along with the Travel Request Form, approved by your supervisor, and the original registration form. This original registration form will be mailed with payment to the vendor. The business office will make a copy of the form prior to mailing the check.

3.3 If the employee has personally paid for the conference/workshop, request for registration reimbursement must be submitted on a Pay/Purchase Authorization Form along with the approved Purchase requisition, original paid receipt, and proof of attendance. If the employee has also been approved to receive mileage reimbursement, a Travel Request Form will be sent to the employee from the business office to request reimbursement for their registration and mileage expenses.

3.3.1 If the original paid receipt is not provided, a copy of the front and back of the employee's cancelled personal check, a copy of the conference flyer (which shows the registration fee) and proof of attendance must be provided.

3.3.2 Or, if the original paid receipt is not provided and the payment was made by credit card or debit card, a copy of the employee's credit/debit statement showing the expense incurred by the traveler, a copy of the conference flyer (which shows the registration fee), and proof of attendance must be provided.

3.3.3 Registration through the Internet will need the same documentation as outlined in 3.3.2 above.

3.4 When registration has been paid out of activity funds and will be reimbursed by district funds, submit a Purchase order, registration form, proof of attendance and Travel Request Form to the business office.

4.0 Meal Allowances

4.1 Reimbursement for meals will be allowed if a Purchase Order was approved prior to the trip.

4.2 District, State and Federal Funds

4.2.1 Bridgeport ISD employees on an overnight trip are allowed the per diem amount of $12.00 for breakfast, $20.00 for lunch, and $32.00 for dinner.

4.2.2 Meals will be reimbursed up to the per diem rate per meal, for three meals per day, but will not pay for non-edible items or snacks which includes but is not limited to gum, sodas, energy drinks, candy, or alcohol and tobacco products.

4.2.3 If a meal is provided at a function being attended, such as a banquet included in the conference registration, that meal will not be eligible for reimbursement.

4.2.4 Alcoholic beverages shall not be consumed during regular business hours when on official school business. Charges of any alcoholic beverages outside of business hours are the responsibility of the employee.

5.0 Lodging

5.1 Reservations through the Internet are acceptable under the following guidelines:

5.1.1 Reservations by this method are charged state sales tax and a mandatory processing fee. Total amount must be equivalent to or less than the allowable rate in order to be reimbursed the total amount.

5.1.2 A "Print Screen" of the reservation is required for reimbursement. If available, obtain the room rate and an itemized receipt from the hotel.

5.1.3 A copy of the employee's credit card statement showing the employee incurred these charges are required for reimbursement.

5.2 In Texas, a Hotel Tax Exemption Certificate must accompany payment to the hotel to avoid paying state taxes. This certificate may be obtained from the business office.

5.2.1 When checking into the hotel, provide the attendant with the Hotel Tax Exemption Certificate.

5.2.2 Upon checkout, review the billing to ensure that state sales tax was not charged.

5.2.3 The District will not provide reimbursement for state sales tax (unless traveling outside of Texas).

5.2.4 County and municipal hotel occupancy taxes may be reimbursed.

5.3 District, State and Federal Funds:

5.3.1 Hotel rates vary, and every effort should be made to obtain the most economical and practical accommodations available considering the purpose of the meeting.

5.3.2 Lodging rates allowable are found by going to the U.S. General Services Administration's (GSA) website at www.gsa.gov. The district will reimbursement an employee actual cost up to the allowable maximum. If the destination is in Texas and is not listed on the GSA site, the posted allowable rates on the Comptroller's website are to be used.

5.3.3 Original, itemized receipts are required.

5.3.4 Amounts in excess of the above limits are the responsibility of the employee.

6.0 Transportation

6.1 When an employee uses his/her personal vehicle on official school business, mileage is reimbursed if a school vehicle is unavailable.

6.2 The maximum allowable for travel on official school business may not exceed the amount of the standard airline fare to that location.

6.3 The mode of transportation is the one in the district's best interest. It should be the most cost-effective mode.

6.4 First-class airline travel will not be permitted. Airline receipts are required.

6.5 Contact the business office before making any airline reservations.

6.6 Reservations through the Internet are acceptable under the following guidelines:

6.6.1 A "Print Screen" of the reservation is required for reimbursement.

6.6.2 A copy of the employee's credit card statement showing the employee incurred these charges is necessary for reimbursement.

6.7 Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient route. Official toll road receipts and written justification must be provided as support for the reimbursement.

6.8 The rate of reimbursement for the employee's personally owned motor vehicle is based on the state-approved rate. Except for the cost of airport parking incurred while on official business or parking fees required for transaction of school business, no additional expense incidental to the operation of such motor vehicles shall be allowed.

6.9 Receipts are required for monies expended for railroad, air, taxi, parking fees, etc.

7.0 Use of Personal Vehicle for District Business

7.1 The Travel Request Form must be completed by employees to claim approved mileage reimbursement.

7.1.1 The intent of the mileage reimbursement is to reimburse for all **actual business miles driven** in excess of the commuting miles from your home to your primary work location and back. If there are no miles driven in excess of normal commuting miles, no reimbursement is due.

7.1.2 Never report miles driven to and from home to your primary work location.

7.1.3 If you begin your workday at a temporary work location, you may report miles from your home to that location or miles from your primary work location to that location, whichever results in the shortest travel distance reported.

7.1.4 If you end your workday at a temporary work location, you may report miles from your location to your primary work location or to your home, whichever results in the shortest travel distance reported.

7.1.5 The signature of the supervisor on the Travel Request Form indicates that the report has been verified for the validity of the activity and that payment is authorized.

7.2 When an employee uses his/her personal vehicle and is reimbursed for mileage, reimbursement is not made for gasoline since it is already included in the mileage rate allotted.

7.3 When an employee drives his/her personally owned vehicle, no matter how many passengers, the primary policy of coverage will be his/her own auto policy. The employee's personal auto policy will be fully utilized for any and all comprehensive, collision, or liability claims. If a lawsuit is brought against the employee and/or the school district, the employee's personal auto policy will settle and/or defend all parties involved. The Texas Tort Law limits the amount of employee's liability to $100,000.

8.0 Spouse/Children Accompanying Traveler

8.1 In cases where the spouse/children, who are not on official school business, accompany the school official or employee, no expenses for the spouse/children may be included.

8.1.1 The maximum room rate allowed for employees will be the rate for single occupancy whether the room is occupied by the employee or employee/family. Charges over the single occupancy rate per night will only be paid if prior approval is obtained from Superintendent.

8.2 It is not permissible to charge any expenses for the spouse/children to District and later reimburse the District.

9.0 Mileage Only Expense

9.1 If mileage is the only expense requested for reimbursement, please submit on the Travel Request Form.

9.2 Reimbursement will be made up to the state-approved rate and must be in compliance with 7.0 above. Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient method. Official toll road receipts and written justification must be provided as support for the reimbursement.

Student Travel

1.0 Student Travel - General Instructions

1.1 All Bridgeport ISD student travel should be in compliance with District Policies.

2.0 Overnight Trips by Students

2.1 All individuals and groups representing the District in competition requiring an overnight trip must receive advance approval from the campus principal.

2.2 Each student and parent/guardian will be required to sign the supporting documents that will include a liability waiver, comments regarding conduct requirements, adequacy of chaperones, and other appropriate data.

2.3 The principal/director's office should be provided with a list of all students, teacher/sponsors, parents etc. as well as the itinerary.

2.4 Parent/guardian expenses cannot be borne by the school district unless there is a financial hardship, which will be considered on a case-by-case basis by the principal.

3.0 Meal Allowance for Student Related Trips (In-State)

3.1 Students taking a single day trip outside of Wise County will be provided a maximum of $6.00 for breakfast, $8.00 for lunch, and up to $10.00 for dinner, unless otherwise authorized. Receipts and roster of students fed are required to be turned into the Business Office no later than five business days after the trip. Meals for Sponsors will not be paid for by the district and are the responsibility of the Sponsor.

3.2 Students taking a trip requiring an overnight stay will be provided a maximum of $6.00 for breakfast, $8.00 for lunch, and up to $10.00 for dinner, unless otherwise authorized. Receipts and roster of students fed are required to be turned into the Business Office no later than five business days after the trip.

3.3 Sponsors/coaches (Bridgeport ISD employees) accompanying students on an overnight trip are allowed the per diem amount of $12.00 for breakfast, $20.00 for lunch, and $32.00 for dinner.

4.0 Meal Allowance for Student Related Trips (Out-of-State)

4.1 Meal allowances for students taking a trip requiring an overnight stay out-of-state will be decided at the time of the trip and Superintendent approval will be needed.

4.2 Sponsors/coaches (Bridgeport ISD employees) accompanying students on an overnight trip are allowed the per diem amount of $12.00 for breakfast, $20.00 for lunch, and $32.00 for dinner.

5.0 Advances for Student Travel

5.1 Advances for Student Travel should be processed using the appropriate Student Travel Request Form for registration, lodging, meal expenses, rental expense, and miscellaneous expenses accompanied by a Request for Funds form. Sponsor/coaches must obtain proper original receipts for above items including parking and gasoline and submit to the business office for superintendent's approval.

5.2 Record attendees on back of the Student Travel Request Form along with number of meals needed.

5.3 Literature showing the amount of registration should accompany the Payment Authorization.

5.4 Sales Tax Exemption forms for lodging and vehicle rental must be used to avoid being charged the sales tax.

5.5 Cash Advance for Meals for Students and Sponsors/Coaches

5.5.1 A Travel Request Form with proper approval should be sent to the business office to process in the regularly scheduled check run. A breakdown of all meals and a list of students and sponsors/coaches attending must be attached for proper support. The Travel Request Form should be made payable to the bank so that the business office can take it to the bank to be cashed.

5.6 Credit Card Use for Meals for Students and Sponsors/Coaches

5.6.1 Coaches/sponsors with proper approval from their supervisor my use a district credit card. The usual amounts for meals and overnight stays apply for students and employees. A breakdown with the number of rooms, room rates, and a list of students and sponsor/coaches traveling must be attached for proper support. Upon return from the trip, all receipts and documentation must be turned into the business office for proper processing.

5.6.2 At times, it has been necessary for the principal to use his credit card to pay lodging for student travel. When this happens, all receipts and a copy of the hotel/motel receipts should be turned into the business office for processing.

6.0 Transportation

6.1 Reimbursement for mileage when the employee uses his/her personally owned vehicle will be at the state-approved rate. The only time reimbursement for mileage will

be approved is if there is no school vehicle available. Request for reimbursement should be submitted on a Travel Request Form.

6.2 Toll road fees may only be reimbursed in the instance that the toll road is the most cost effective or efficient route. Official toll road receipts and written justification must be provided as support for the reimbursement.

6.3 When a Bridgeport ISD employee drives his/her personally owned vehicle, no matter how many passengers, the primary policy of coverage will be his/her own auto policy. The employee's personal auto policy will be fully utilized for any and all comprehensive, collision, or liability claims. If a lawsuit is brought against the employee and/or the school district, the employee's personal auto policy will settle and/or defend all parties involved. The Texas Tort Law limits the amount of employee's liability up to $100,000.

6.4 Contact the business office before making airline reservations.

7.0 Vehicle Rental for Student Travel to Competitions

7.1 For information regarding rentals, contact the business office.
7.2 Contact the business office for bid information for charter bus service for non-school bus travel.

7.3 A school or school system may not purchase or lease a new 15-passenger van if it will be used significantly by, or on behalf of, the school or school system to transport pre-primary, primary, or secondary school students to or from school or an event related to school, unless the 15-passenger van complies with the motor vehicle standards prescribed for school buses and multifunction school activity buses.

7.4 Bridgeport ISD is exempt from the Texas state sales tax, sometimes referred to as motor vehicle tax; however, out-of-state tax is not exempt.

7.5 Bridgeport ISD is not exempt from property rental tax.

7.6 The Bridgeport ISD Auto Insurance Policy (AP) will cover all liability and physical damage if the Bridgeport ISD driver is at fault. If the other driver is at fault, then his/her auto policy should be primary.

7.6.1 The Bridgeport ISD AP does not cover other physical damage caused by national disaster, vandalism or theft. The additional coverage offered by the rental company would pay for those damages. However, if renting a vehicle **out-of-state**, please **buy** the additional coverage offered by the rental company to avoid any problems.

7.6.2 All vehicle rentals should be made through the business office.

8.0 Reimbursement to Sponsors/Coaches or Reimbursement to Bridgeport ISD from Sponsors/Coaches from Advances for Student Travel

8.1 After the competition, submit documentation to include a list of attendees, original receipts for lodging, car rental, gasoline and other miscellaneous expenses as backup documentation for money previously advanced. Forward the documentation along with the expense report/student travel request to the Chief Financial Officer for approval.

8.2 If the sponsor/coach had expenses exceeding the amount of the advance, a Travel Request Form must accompany the above documentation for the sponsor/coach to be issued a reimbursement.

State and Federal Program Reporting

1.0 General Information

1.1 Special revenue/grant funds are provided by the federal government, state government or local sources.

1.2 A purchase order must be completed by the requestor and approved by the principal, Director overseeing the grant and Chief Financial Officer before any expenditure of special revenue or grant funds.

1.3 These funds are legally restricted to expenditures for specified purposes as determined by a Comprehensive Needs Assessment and the Application and following federal cost principles under OMB Circular A – 87. http://ritter.tea.state.tx.us/opge/grantdev/adminresources/Costprinciples_sidebyside_032310.pd f

1.4 Applications for grants must be in compliance with District policies and administrative directives.

1.4.1 Before applying for a grant that requires matching funds, the applicant must obtain approval from the business office.

1.5 If a grant is awarded to the District, to a campus, or to a department, the program contact must immediately provide the following items to the business office:

1.5.1 Grant application with proper approval

1.5.2 Grant guidelines

1.5.3 Grant budget

1.5.4 Grant timeline, including reporting dates for program and financial reports

1.6 The superintendent is responsible for compliance with the grant and proper program reporting to state and federal agencies including addressing carryover of Federal/ARRA funds, if applicable.

1.7 The business office is responsible for grant expenditure reporting.

1.8 The superintendent must be familiar with the grant and timeline as it relates to (not all inclusive):

1.8.1 Budget

1.8.2 Expenditure verification

1.8.3 Beginning and ending dates

1.8.4 First and last date funds can be spent (varies by grant)

1.8.5 Final day for receiving encumbered items (varies by grant)

1.8.6 Final report due date

1.9 The appropriate information must be provided to the business office on a timely basis to ensure that all cash receipts and cash disbursements for state and federal programs are properly recorded and reported for each program's current fiscal year.

1.10 An amendment for application costs must be verified by superintendent.

1.11 The business office will file with TEA required information of personal or real property purchased with federal funds including disposition of property.

1.12 Grant records are to be retained for a period of five years or as found in the Texas State Retention Schedule of the Texas State Library and Archives Commission.

1.13 Records may be retained in paper or electronic form. The archived records will be in a district-designated, secure location. The inventory and disposal of records will follow the guidelines in the Public Information Records Management. The disposal of records will be made by the records management officer of the district.

1.14 A grant budget must be amended if the amendment meets one or more of the following criteria:

1.14.1 The amendment resulted in a line item change that exceeded 25% of the total budget.

1.14.2 The amendment resulted in an increase or decrease in the number and composition of the positions funded.

1.14.3 The amendment resulted in the classification of an amount to a line item not previously budgeted.

1.14.4 The amendment resulted in an increase or decrease in budgeted capital outlays.

1.15 Employees are required to have a current, signed job description that identifies the program(s) or cost objectives under which the employee works for documentation for charges to federal programs. For teachers and paraprofessionals, the daily class schedule will provide documentation of activities performed for each particular program. A signed and dated copy of the job description and activities performed for the program/funding source should be maintained in the employee's personnel file. The job description and the schedule must be signed by the employee and their supervisor Employees who are not 100% funded by a single grant program/fund source are required to maintain an Employee Activity/Time and Effort Report to account for their time. These records will be turned in to the business office each month. Employees who are 100% funded by a single grant program are required to maintain on file a signed and dated job description that clearly shows he/she is assigned 100% to that program. The job description must be signed by the employee and their supervisor.

1.16 Title I campuses only hire highly qualified teachers in core academic subject areas. Any new core academic subject teacher meets the appropriate definition of highly qualified. The campus principal of each Federal/ARRA campus must attest in writing to the status of each campus being in compliance with Section 1119 requirements. The district has copies of the signed attestation form(s). The district hires paraprofessionals with instructional duties who meet the requirements for this position. Paraprofessionals who provide instructional support must work under the direct supervision of a highly qualified teacher. The campus(es) and district have copies of the list of paraprofessionals and designated teachers.

1.17 Bridgeport ISD does not use debit cards or gift cards for the disbursement of grant funds.

1.18 Bridgeport ISD requires designated personnel to reserve funds prior to determining allocations for participating Federal/ARRA campus(es) and funds are for activities that are reasonable and necessary.

2.0 Salary Accruals

2.1 All salary accruals (for work performed during the grant period) must be calculated based on each employee's total salaries, wages, applicable benefits and taxes, less the amount of payments each employee has actually received as of the last day of each program's fiscal year. Verification of this data is essential. The business office will verify salary information including first and last day of employment with each program director before calculating salary accruals.

3.0 Purchase Orders

3.1 Cut-off dates for purchase orders should ensure that all materials are received in time to be properly recorded. Purchasing requirements and procedures vary among

programs. Each program director should monitor this activity to ensure compliance with the program's intent.

4.0 Expenditure Verification

4.1 The Chief Financial Officer, who have ER access, should monitor financial activity in Ascender.

4.1.1 Actual receipts and expenditures should be verified. The YTD Selective Detail General Ledger is used to prepare the expenditure reports to be submitted to the Texas Education Agency (TEA).

4.1.2 Budget amendments must be requested and approved before expenditures that exceed applicable limits are incurred.

4.1.3 If there are any corrections, please send them to the business office as soon as possible, but no later than the last day of the program's fiscal year end. This will allow time for adjustments to be made prior to submission of the Final Expenditure Report.

4.1.4 ARRA recipients use the methodology and formula below to calculate the number of FTEs reported in the quarterly reports which is based on a simple calculation used to avoid overstating the number of other than full-time, permanent jobs. The calculation converts part-time or temporary jobs into "full-time equivalent" (FTE) jobs. The recipient will need the total number of hours worked that are funded by the Recovery Act plus the number of hours in a full-time schedule for a quarter.

$$\frac{\text{Cumulative Recovery Act Funded Hours Worked in the Quarter}}{\text{Cumulative Hours in a Full-time Schedule in the Quarter}} = \text{FTE}$$

5.0 Twelve-month Employees

5.1 It is the responsibility of the campus principals and supervisors to notify the business office when budget coding for employee compensation changes. Fund numbers for federal programs may change effective July 1. Budget coding for twelve-month employees should be updated before processing of July payroll.

Sales Tax Rules

1.0 Purchases

1.1 All purchases made for the exclusive use of the district should be made tax exempt. A Texas Sales and Use Tax Exemption Certificate Form should be issued to the vendor.

1.1.1 A Texas Sales and Use Tax Exemption Certificate Form can be obtained from the business office.

1.1.2 When reimbursing a district employee for purchases made on behalf of and for the exclusive use of the district, sales taxes should not be reimbursed to that person. To keep a person who makes the purchases from having to absorb the sales tax, complete and give them a Texas Sales and Use Tax Exemption Certificate Form before they make the purchase.

1.2 PTO's, booster clubs, and associates are prohibited from using the district's sales tax permit number. These groups should apply for their own sales tax permit number. These groups are responsible for collecting, reporting and remitting their own sales tax to the state.

2.0 Lodging

2.1 District employees and students traveling on official district business should issue a Hotel Tax Exemption Certificate Form to the hotel/motel in lieu of paying the state hotel occupancy tax.

2.2 The hotel exemption exempts only the state portion of hotel occupancy taxes. The city and county taxes should be paid by the employee and will be reimbursed.

3.0 Motor Vehicle Rental

3.1 District employees traveling on official district business should issue a Motor Vehicle Certificate for Rental Tax Form to the rental agency in lieu of paying sales tax.

3.2 Mark "*A Public Agency"* as the reason for claiming an exemption.

4.0 Out-of-State Purchases

4.1 Whether items are purchased in-state or out-of-state, does not determine if a transaction is taxable or not taxable. An out-of-state vendor might be required to collect sales tax at the time of sale. It is recommended to make all purchases tax

exempt where practicable. This helps prevent duplicate payment of sales taxes. However, if an out-of-state vendor insists on being paid sales tax at the time of purchase, it should be done.

Payroll

1.0 Establishing a New Employee for Payroll Purposes

1.1 Human Resources processes a completed New Hire form as well as an Employment Documentation Checklist (transcripts, service record, teaching certificate, references, criminal history, fingerprinting) for new employees.

1.2 The employee must complete an I-9, W-4, and SSA 1945 form if appropriate.

1.2.1 The employee must submit a copy of his/her social security card.

1.2.2 The employee must submit a copy of his/her driver's license.

1.2.3 The employee must be fingerprinted or show evidence of required fingerprinting. Once information is verified to be accurate, it is entered into Ascender for future payroll processing.

2.0 Authorization Agreement for Direct Deposit

2.1 Employees may enroll in the Direct Deposit Program.

2.2 Employees must complete the Direct Deposit Authorization Agreement for automatic deposit.

2.2.1 This will provide the employee's bank transit number, account number, and account type to the business office.

2.2.2 In order to reduce the possibility of identity theft, this form must be completed through TalentEd which requires user authentication.

3.0 Payroll Deduction Agreement

3.1 Obtain blank appropriate payroll deduction agreement forms from the business office and complete the form as follows:

3.1.1 *Employee Name:* Enter the name of the employee requesting the deduction.

3.1.2 *Social Security Number:* Enter the social security number of the employee.

3.1.3 *Department:* Enter name of the school/department of the employee.

3.1.4 *Type of Deduction:* Enter the type of deduction the employee is requesting. Example: Abilene Teachers Federal Credit Union

3.1.5 *Frequency:* Enter the frequency of the deduction requested. All deductions will be semimonthly with the exception of contributions, which may be one-time only.

3.1.6 *Position:* Enter the position of the employee.

3.1.7 *Dollar Amount:* Enter the dollar amount to be deducted **from each paycheck.** Example: $15.00

3.1.8 *Beginning Date:* Enter the date on which the employee wants this amount to begin being deducted from their paycheck. Please note that the payroll department requires this form to be received at least 10 days before this date to insure proper processing of this deduction.

3.1.9 *Budget Codes:* Enter the budget and account code completely if this deduction is for a reimbursement to Munday CISD.

3.1.10 *Signature/Date:* The employee requesting this deduction **must** sign and date this line.

3.1.11 *Status:* Indicate whether this is a new deduction or a change to an existing deduction.

3.1.12 Submit to business office.

4.0 Distribution of Paychecks

4.1 Payroll Calendar:

4.1.1 Employees are paid on the 15th of each month unless that date falls on a weekend or holiday.

4.1.2 If the normal pay date falls on a weekend or holiday, pay checks are normally distributed the first business day prior to the 15th.

4.1.3 The business office must have extra pay requests and substitute pay requests by the 5th of the month. These requests must have the proper approvals in compliance with the fiscal authorization form and must be signed.

4.2 Paychecks & Earning Statements

4.2.1 Wage and earning statements will be accessible to the employee via district email when choosing direct deposit. Employees that receive paper checks are responsible for picking up checks at the business office.

4.2.2 Photo identification is required when picking up paychecks and direct deposit vouchers.

4.3 Non-Distributed Paychecks and Direct Deposit Vouchers:

4.3.1 The campus secretary must secure any paycheck or direct deposit voucher issued to an employee who is known to be absent on payday until the employee returns to campus. If the employee does not return, the paycheck or direct deposit voucher should be sent back to the business office.

4.3.2 Any paycheck or direct deposit voucher for an employee who has been terminated, transferred or is on leave of absence, should be returned to the business office immediately.

4.4.3 NO PAYCHECK OR DIRECT DEPOSIT VOUCHER ARE EVER TO BE GIVEN TO ANY OTHER PERSON UNLESS THEY HAVE A WRITTEN NOTE FROM THE EMPLOYEE AND PROPER IDENTIFICATION.

4.4 Miscellaneous Paychecks and Direct Deposit Vouchers Procedures:

4.4.1 Employee must contact the business office if a check or direct deposit voucher was not received.

4.4.2 The administrator or designee should notify the business office immediately.

4.4.3 Campus paychecks and direct deposit vouchers will be mailed to the employee's home address from the period of June to July of each year.

4.4.4 Substitute checks that are not direct deposited will be mailed by the Business office.

4.4.5 An employee may be responsible for any stop payment charges.

5.0 Time Sheet/Card Procedures

5.1 All non-exempt employees should accurately record all time transactions.

5.2 Actual hours worked should be recorded by rounding to the nearest ¼ hour per table below.

Rounding Table

0-7 minutes report as an even hour (part of last completed hour)

8-22 minutes report as a quarter hour

23-37 minutes report as a half hour

38-52 minutes report as a three-quarter hour

53-60 minutes report as an even hour

5.3 Calculate the totals for each day and week.

5.4 Employees must indicate in and out times for lunch or other breaks in the workday in excess of 15 minutes.

5.5 Supervisors must approve all variations from standard work schedule in advance.

5.6 If an employee is eligible for overtime compensation and works more than 40 hours during the regularly scheduled work week, he/she has the option to receive pay at the rate of time and a half or compensatory time at time and a half. Compensatory time must be approved by both the employee and their supervisor. ALL OVERTIME WORK MUST RECEIVE PRIOR APPROVAL FROM THEIR SUPERVISOR.

5.6.1 Straight time will be earned for holiday days worked, unless the weekly total of hours worked exceeds 40 hours.

5.6.2 If an employee works on Thanksgiving Day, Christmas Day, New Year's Day, Labor Day, or Independence Day, he/she will be paid time and one-half. The only time an employee would work on a holiday is in an emergency situation.

5.7 Overtime Pay

5.7.1 With the approval of supervisor, hours in excess of 40 per week physically worked (no vacation or sick time during that period) are eligible for overtime pay.

5.7.2 Overtime pay will be established at the rate of time and one-half.

5.8 Compensatory Time

5.8.1 One hour of overtime is equal to one and one-half hours of compensatory time.

5.8.2 Requests to use compensatory time are subject to the approval of the immediate supervisor.

5.8.3 The employee may be paid for overtime if the work schedule would not permit compensatory time off.

Capital Assets

1.0 Capital Assets

1.1 Capital Assets are defined as any equipment, furniture, machinery, etc. (minor equipment), which cost or has an estimated value of $5,000.00 or more and has a useful life of one year or more.

1.2 Near year end, the business office reviews all purchases for items costing $5,000 or more.

2.0 Acquisition of Capital Assets

2.1 All equipment, furniture, machinery, etc. in a building purchased with school district, activity, parent organizations funds, or by donation becomes the property of the Bridgeport ISD.

2.2 Capital Assets can be acquired by a school or department in the following ways:

2.2.1 Purchases through district funds **–** When items are purchased through the district's standard purchasing procedures, a fixed asset tag will be issued and affixed to the item when it is received in the business office.

2.2.2 Donations– The principal/department head is responsible for reporting donations to the district's business office**.** A fixed asset tag will then be affixed to the item.

3.0 Disposition of Capital Assets

3.1 The School Property Disposition form should be used when disposing of any school district property. The completed form with the administrator's signature should be forwarded to the superintendent's office. The form can be found in the business office.

3.1.1 It is the responsibility of the originator to complete the School Property Disposition form in order to have worn, obsolete, or damaged items removed from the school or office location.

3.1.2 The originator should provide sufficient information pertaining to the nature of the items in order to assist the business office in providing efficient pick-up and delivery.

3.1.3 The principal/department head must sign as the requesting administrator indicating approval.

3.1.4 Forward the original to the business office for final approval and scheduling of the pickup. The originator should retain one copy of the School Property Disposition form.

3.1.5 All materials requested for removal should be relocated to the designated pickup area within the school in order to avoid pickup delays and classroom disruption. If relocation is not possible or practical, contact the maintenance department to make special arrangements.

3.1.6 Marking pens or other devices should not be used to mark on surplus or auction items. This could render the item(s) unfit for future use or resale. Condition or operating description should be noted on the School Property Disposition form or on a sheet of paper attached to the item.

3.1.7 Disposition items may be re-issued to any Bridgeport ISD employee for use in an official capacity.

3.2 The Declaration of Surplus Furniture form should be used for declaring surplus serviceable furniture that is no longer needed by a particular department/school. The completed form with the administrator's signature should be forwarded to the business office. This form can be found in the business office.

3.2.1 Serviceable furniture is any material considered to be in good condition and reusable.

3.2.2 The business office will schedule a pickup after receiving the Surplus Furniture form.

3.2.3 To acquire surplus items, contact the business office.

3.2.4 Requests for item(s) are on a first come, first served basis.

4.0 Pickup and Redelivery of Material

4.1 When there is a requirement to move an item(s) from one location to another contact the maintenance department.

5.0 Physical Inventory

5.1 In accordance with Governmental Accounting Standards Board (GASB) and Texas Education Agency (TEA) guidelines, the Bridgeport ISD must conduct an annual physical inventory of all land, buildings, machinery, furniture and equipment.

5.2 A report that lists any inventory on your campus/department that meets the above criteria according to fixed asset records will be recorded in the business office and provided to auditor each year by June 30th.