

Jarrell Independent School District

Proud home of *The Cougars!*



Fiscal Manual

Business Guide for JISD Staff

FY 2023 - 2024

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Introduction

This Fiscal Manual has been prepared to provide general information about several Jarrell ISD business functions. Additional information may be available within the district's Board Policies, Administrative Procedures, or other web resources. If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Business Office Staff

Robert Navarro	Chief Financial Officer	Ext. 1101
Carol Grant	District Accountant	Ext. 1104
Michelle Viera	Payroll Specialist	Ext. 1105
Andrea Maldonado	Accounts Payable Specialist	Ext. 1103

Business Office Mission Statement

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

Activity Funds (Campus – 461s)

Campus activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's business office as follows: if under \$100, by end of week. If over \$100, daily. Please refer to cash/check handling procedures.

Campus activity funds are primarily used to benefit students. Typical uses include field trip fees, awards, incentives, etc. These funds shall not be used for "gifts" to students and/or staff. Budgeted 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.

Generating activity funds shall not in any way compete with the district food service activities. Activity fund generations shall be a passive activity and shall 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. Activity funds must adhere to accepted business practices.

Campuses may establish a staff account (Hospitality or Sunshine) with voluntary donations from staff. These funds are not district funds and may be used in any manner. Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for staff members, employee recognition awards, etc. These funds shall be deposited and expended from an Agency fund (Fund 865).

Activity Accounts (Student Organizations – 865s)

Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's business office on a daily basis. Refer to cash/check handling procedures. All monies collected should be receipted in a receipt book (bound and pre-numbered receipts).

Student activity funds shall be used exclusively for the benefit of students. Typical uses include student travel, awards, banquets, supplies, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers. All expenditures and payments to vendors shall be centralized through the district's business office.

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). An Authorization to Conduct a Fund Raiser should be submitted to the campus principal in advance of the scheduled activity. In addition, at the end of the fund raising activity, a profit loss statement should be filed with the principal. Activity funds must adhere to accepted business practices.

To establish an activity account, an organization should have an approved constitution and elected officers. The treasurer and 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, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of five (5) years. At the end of every school year, the Campus Principal, 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 rest of the archival period of time. New receipt books shall be issued to staff members for each fiscal year.

Budget Amendments

A budget amendment is a transfer of funds across different functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should exceed \$100, and be stated in whole dollars.

Budget amendments across functions must be approved by the School Board. Requests should be submitted to the CFO for review and pre-approval for submitting to the school board. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the School Board has approved the request.

Budget Transfers

A budget transfer is a transfer of funds which is not across different functions. The Chief Financial Officer shall approve all budget transfers. Budget transfer line items should exceed \$100, and be stated in whole dollars.

To keep budget transfers to a minimum, each budget manager/Principal should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary. Each budget manager/Principal is encouraged to limit budget transfers to no more than 20 per year. Exceeding this recommended level of budget transfers may substantially change the budget document that was presented to the School Board during the budget adoption process.

Cash/Check Handling

All cash and checks shall be deposited to the campus secretary on a daily basis. Monies held by the Campus Office will be forwarded to the business office as follows: if under \$100, by end of week. If over \$100, daily. No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home for extended periods of time. No cash purchases should be made – every dollar collected should be receipted and deposited to the campus secretary. The campus secretary shall prepare a receipt (in a bound, pre-numbered receipt book) and forward all monies to business office as noted above. A deposit form should be included with all deposits.

JISD utilizes Revtrak for online fee payments from parents and students. This includes dues, etc and athletic gate tickets.

Athletic event gate cash receipts (admission) shall be recorded on an Athletic Gate Receipts form and submitted by the Ticket Taker to the Administrator in Charge at the event. Gate receipts must be submitted to the business office within 3 days of the athletic event. Funds shall be deposited to the appropriate athletic events revenue account.

Check Processing - AP

Business Office checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Thursday afternoons. At times checks may be processed earlier or later, due to holidays, staff work schedules, or unforeseen events. All check requests such as travel advances/reimbursements etc. shall be approved by the appropriate principal or administrator and submitted to the Business Office by 12:00 noon on Tuesdays, including all supporting documentation. Requests received after this time will be processed the following week. Check requests without all of the supporting documentation will not be accepted, nor processed. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements. State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Business Office on a timely basis for payment.

Contracts and Service Agreements

All contracts for rentals, service agreements, etc. must be signed by the Superintendent or Chief Financial Officer. **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.

Copiers

The district owns and leases copiers that have been placed at different campuses and departments. The copiers are for district business use only. Personal copies, if any, will be charged at 10 cents each. Prior approval should be obtained from the campus principal and/or department administrator to use a district copier for personal printing. Payment for personal copies shall be made immediately to the Business Office.

Donations and Gifts

Per Board Policy CDC Local, all donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures.

Field Trips

A Field Trip Request shall be submitted to the Campus Principal for approval at least two (2) weeks prior to a field trip. A Requisition shall be submitted for admission fees, meals, and travel expenses. If needed, a Field Trip Lunch Request form shall be completed and submitted to the Food Service Director. If a district-owned vehicle or school bus is to be requested, a trip request should be submitted through Trip Finder to transportation. Costs for field trip include \$1.25/mile for a bus, \$0.50/mile for a suburban and a \$30/hour fee for a bus driver. After review, Transportation will confirm the field trip and allocate a vehicle.

Fiscal Year

The fiscal year begins on July 1st and ends on June 30th. 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, shall be submitted to the Business Office by July 10th for processing and payment.

Gift Cards

District funds shall not be used to purchase gift cards. Gift cards shall not be issued to staff without prior approval from the Superintendent. Gift cards, in any amount, are taxable to the employee and must be processed through the employee's paycheck.

Gift cards donated to the district by outside sources are also taxable to the employee according to IRS regulations.

Employee Travel Reimbursement

Board Policy DEE Legal provides guidance on employee travel reimbursement. For reimbursement costs, including mileage, meal per diems and lodging rates, please refer to GSA Per Diem Rates in accordance with state comptroller's office.

All employees must have a PO issued prior to travel dates. Employees must submit their travel reimbursement request within 30 days of travel.

Hotel Occupancy Tax Exemption Form

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

Payroll Procedures

Effective Sept of 2023, JISD will move to a semi-monthly payroll for non-exempt employees in Transportation, Maintenance and Custodial. Every non-exempt employee shall "clock-in" and "clock-out" daily through the *Frontline* Timekeeping System. Failure to clock-in or out may result in non-payment of unverified work time. The *Frontline* Weekly Detail Report for paraprofessional and support employees shall be provided to Campus Principals and Supervisors each Monday for approval. Any corrections to the report times must be requested using a *Frontline* Adjustment Form, and returned to the Payroll Specialist with the signed report by Wednesday of each week. All payroll edits must be reconciled by the 7th of the month to be included in the next payroll run.

All non-exempt employees shall comply with the 40-hour work schedule assigned by their respective supervisor. Employees who do not log their 40 hours will be subject to having hours docked for their shortage.

All overtime shall be pre-approved by the immediate campus or department supervisor. Process as follows:

1. Overtime must be pre-approved by supervisor.
2. Timesheets are submitted to supervisor for approval and signature.
3. Campus Admins reconcile approved timesheets with OT in Frontline.
4. HR reviews time to confirm reconciliation by campus admins.
5. Payroll pulls approved OT report from Frontline.
6. OT hours are entered in ascender to pay at next payroll date.

All employees shall use the Frontline system to request approval for a scheduled absence. Absences must be submitted in Frontline by employees to properly account for their time off. Failure to complete will result in incomplete pay data and can result in a docking of pay.

Supplemental Payment Forms shall be submitted to supervisors for all bus drivers, gatekeepers, etc. and should include: employee name, reason for pay, date(s) worked, time(s) worked, and payment amount. Supervisors shall sign and submit to Payroll. All supplemental pay forms must be submitted by the 10th of the following month to be included in that month's payroll run.

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for **supplies and equipment** shall be May 19. Summer needs for staff development and summer school should be anticipated and ordered prior to May 1st.

Purchase of Food and Non-Food Items

Food and non-food items (such as paper plates, cups, silverware, etc) shall be for instructional purposes (Food Science & Nutrition, science projects, etc), for meetings/training sessions, or other approved functions. These food and non-food items may not be consumed or used for personal use. Excess prepared food items may be consumed or disposed of as appropriate. Food purchases for the Child Nutrition Program shall be subject to the U.S. Department of Agriculture guidelines.

Generally, snacks, food, and non-food supplies for staff development purposes shall be charged to a staff development account code (function 13). Use of district funds for food or snacks shall be allowed only during a “working lunch”. Documentation to support the “working lunch” shall include a meeting agenda with the inclusion of a “working lunch”.

When these items are utilized for faculty, site-based meetings, etc., the expense shall be coded to the Campus Activity Account (fund 461). All other uses should be coded to the appropriate account code.

Purchasing - Purchase Requisitions and Order Forms

All purchasing activity should be in accordance with Board Policy CH legal and CH Local. No purchases/payments can be made without an approved PO in place. A PO is used to purchase supplies, equipment, or services from an external vendor. PO Requisitions should be completed and submitted by the Campus Secretary and should include quote documents for pricing information. Once submitted, the campus principal will review for approval. Final PO approval is made by the CFO.

Requisitions will be approved as often as reasonably allowed and a copy of the approved, numbered Purchase Order will be emailed to the person who submitted the requisition.

Again, no employee shall order or receive goods without an approved purchase order. A system requisition **cannot** be used to place an order. Employees who violate the purchasing procedures can be held personally liable for the debt incurred.

In the event of an emergency, delegated administrator/director has authority to purchase items needed to resolve after discussing the needs with CFO. A PO request will be submitted the same day for approval.

Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively bid purchases that exceed \$50,000, in the aggregate, over a 12-month period. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced. The district participates in several cooperative purchasing programs. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.

Receiving of Goods

The district utilizes a centralized receiving system – all goods are delivered to the Administration Building. All orders will be delivered to the respective campus or department with a signature required for verification of receipt. Campus secretaries should sign the bottom of the approved PO and forward to Accounts Payable to show proof of receipt of items.

Returned Checks

All makers of returned checks will be charged a \$20.00 fee. The fee is subject to increase based on the district's depository bank service fee schedule for returned checks. The district shall reserve the right to reject future checks from makers of returned checks.

Sales Tax Exemption Form

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

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

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

Travel Expense – Advances & Settlements

All travel requests shall be submitted and approved through the Requisition/Purchase Order process. The documentation for travel expenses includes the following information: (1) a detailed map – mileage at the rate of IRS mileage Rate per mile for personal vehicle (*personal mileage rate reimbursement is subject to change based on the rate set by the IRS*) (*based from JISD or employee home, whichever is less*), \$0.50/mile for school vehicle (van, suburban or car), \$1.25/mile for bus charges (no driver needed), \$1.25/mile for bus charges **plus the actual cost of the bus driver**¹, (2) Registration form for conference/workshop, along with conference brochure showing dates, times, location, meals provided and purpose, (3) Completed travel expense form, and (4) Hotel pre-stay report showing dates, charges, and breakfast availability – limit GSA schedules for per diem and hotel overnight stays. Please have all meal receipts (detail) separated by day, attached to the expense reimbursement form, detailing the summary of the trip. Gratuity will be reimbursed up to 15% of total, before tax.

Any overnight travel or meal reimbursement requests for expenses incurred within One Hundred (100) miles of Jarrell ISD will not be allowed. Any deviation from this requires the Superintendent's or CFO's approval on a case-by-case basis.

Vendors

Purchases from vendors that operate on a cash basis (do not accept purchase orders) will not be allowed. The district participates in several cooperative purchasing programs. A list of these programs is available from the Business Office. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.

Requests to add new vendors shall be accompanied by the new vendor information packet.

As a matter of law, all existing and new vendors shall be required to complete and file a CIQ with the business office. The governing body (School Board) and the Superintendent shall complete and file Local Government Officer Conflicts Disclosure Statement (CIS) with the business office.