



BUSINESS AND OPERATION PROCEDURES

BUSINESS OFFICE FUNCTIONS

The Board of Trustees and the Administrators of Wilson Independent School District (ISD) are charged with the responsibility of supervising the financial affairs of the District. Certain procedures should be followed to help safeguard all funds and to ensure that the District's financial activities are maintained with high standards.

In those regards, the Business Office is charged with providing:

- A centralized standard accounting system in accordance with the prescribed regulations from TEA and local policies set by the Board of Trustees;
- Control over revenues and the disbursement of funds as prescribed by law and Board policies.
- Appropriate financial records and reports as required by regulations and policies; and
- Safekeeping of District assets.

Questions regarding these policies should be directed to the Business Office.

REQUISITION FORM

District personnel must make their initial purchase request through the principal. The principal will confirm that the request is justified. Upon approval by the principal, the request will be forwarded to the business office, who will check coding and confirm funds for the request. The request is then forwarded to the Superintendent for final approval. The purchase order is then encumbered and issued by the business office. The business office keeps the original purchase order and original purchase request, and sends a copy of the purchase order to the district employee making the request to use to place the order.

The business office will hold originals until the invoice is received from the vendor, and has received confirmation from the employee that the order is complete and ready to pay.

Each completed purchase order should have a copy of the check, purchase request, purchase order, and copy of the invoice or receipt all stapled together.

Maintenance and cafeteria will submit their requests directly to the Superintendent. Upon approval by the Superintendent, the request will be forwarded to the business office, who will confirm funds for the request. The business office will then code the request, encumber the funds, and issue the purchase order.

PURCHASE ORDERS

An approved purchase order must be obtained **prior** to the ordering of materials or services. The purchase order is written evidence of orders placed as a result of receiving a proper approval. Acceptance of the purchase order by a vendor forms a legally binding contract that gives the vendor authority to ship the required good and binds the District for payment upon compliance.

Anyone creating or authorizing such a commitment prior to securing a valid purchase order will be held personally liable for payment of such agreement and/or may be liable to prosecution under the Texas Penal Code, Chapter 39, Abuse of Office, Section 39.01

Before making a purchase the following procedures should be followed:

The individual wishing to make the purchase should provide the Business Office with the following information: name of vendor, shipping information (teacher name/campus), brief description of items to purchase (i.e. shopping cart), estimated funds necessary for purchase and account fund to be used. Please provide all order forms, quotes, etc. to the Business Office.

The Business Office will submit the necessary information to the Superintendent for his approval.

The Purchase Order will be generated in TxEIS using supporting documentation. This process allows funds to be reserved for the purchase. All purchases are contingent upon the availability of funds.

Upon final approval, the Business Office will provide the individual with a purchase order.

REMEMBER:

No Purchase Order numbers will be given out over the telephone
No orders are to be placed without prior approval from the Business Office.

If proper approval procedures are not followed, the purchase will be considered “unapproved” and the purchaser will be responsible for the expense of the merchandise or service.

After goods or services are received:

Return the purchase order to the Business Office verifying that merchandise was received and delivered to the campus. Please attach any packing slips.

Any discrepancies in the order should be noted to the Business Office

Do not return any merchandise to the vendor before contacting the Business Office.

INVOICES

Once all merchandise, receiving reports, and invoices are received, the Business Office will process the payment.

Invoices will be checked against the price that an item was ordered at before payment is made. Any significant discrepancies in price will be investigated before payment is made.

Invoices received with an order or mailed directly to a campus should be forwarded to the Business Office for payment.

EMPLOYEE AND STUDENT TRAVEL

District employees will be reimbursed for travel related expenditures such as transportation, meals, lodging, and incidental. Miscellaneous items such as laundry service, room service expenses, personal telephone call, in-room movies, and other amusements will not be reimbursed.

District employees should submit a completed Employee Travel Voucher at least two weeks prior to departure. The travel form will allow for arrangements of transportation, meals, lodging, registration, etc. This form can be found on the district web site.

If a spouse accompanies an employee on a business-related trip, no expenses for the spouse are allowable. Airfare for the spouse is to be purchased with personal funds.

MEALS

Meals for overnight travel will be covered on a per-diem basis. Receipts are required upon return.

Adults:

Breakfast	\$ 8.00	Departing before 6:00 a.m.
Lunch	\$10.00	
Dinner	\$15.00	Arriving after 7:00 p.m.

Students:

Breakfast	\$ 4.00	Departing before 6:00 a.m.
Lunch	\$ 6.00	
Dinner	\$ 8.00	Arriving after 7.00 p.m.

LODGING

Texas State Rate = \$77.00 per night for hotel charges. Diligent effort should be made to comply with the Texas State Rate for lodging.

TRANSPORTATION

The following forms of transportation options are available. The most economical option will be approved by the Business Office.

- School vehicle
 - Personal car with mileage reimbursement
 - Rental Car
 - Lowest available commercial airline fare
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Requests for Use of School Vehicle: As soon as an employee is aware that a school vehicle/bus needs to be reserved for travel a Transportation Request form should be completed and approved through campus principal and then forwarded immediately to **the Business Office** so that the vehicle can be reserved. Always include the number of passengers traveling so that the proper size vehicle can be assigned.

Your accessibility to a vehicle in the necessary time frame is only as secure as the promptness of your request.

When traveling by school bus which requires a licensed CDL driver, in addition to your group, you should always make lodging and meal arrangements for your driver with your travel request.

PERSONAL VEHICLE USE/MILEAGE REIMBURSEMENT

Personal vehicle mileage will be reimbursed in accordance with legal requirements when traveling on official school business **AND when no school vehicle is available** (current State mileage reimbursement rate is 55.5 cents per mile). A record of mileage must be kept and submitted on the Mileage Reimbursement Form for Reimbursement to be made.

With prior approval from the Business Office, a district employee may choose to use a personal vehicle for official school business travel. However, employees are encouraged not to transport students in personal vehicles, as liability falls on the individual employee's insurance. The District shall not be liable for any injuries that occur to students riding in vehicles that are not provided by the school district.

ACTIVITY FUNDS

The purpose of the Activity Fund is designed to account for funds held by a school in a trustee capacity or as an agent for student, club organizations of a campus, teachers and the general administration of the school. These funds are used to promote the general welfare of each school and the educational development and morale of all students.

The school principal is fully responsible for the proper collection, disbursement and control of all activity fund monies. Teachers must have approval from the school principal before making any purchase in the name of the school.

Activity Funds are audited periodically by the District's Independent Auditor. In addition, the principal may request a special audit if a situation or event warrants it.

DEPOSIT OF FUNDS

Deposits must be made whenever cash collections exceed \$100.

Deposits should always be made on Friday even though the cash on hand does not exceed the maximum allowable. Un-deposited receipts at the close of the school week (normally Friday except in the case of holidays) should be kept to a minimum.

All monies on hand at the end of the school year should be deposited prior to closing the books for the year.

FUNDRAISING

Fundraising activity must always be approved by the school administration prior to any sales or collection of funds.

When fundraising activities are in the name of the school or school activity, all funds raised become school funds, belonging to the school group responsible for raising the money.

At the elementary level, door-to-door fund raising by students in activities sponsored by the school or by a school elated organization is prohibited.

BUILDING MAINTENANCE REPAIR ORDERS

Miscellaneous building repairs are daily and ongoing. Repairs are too numerous and frequent for anyone to remember just by being told. In order to expedite and prioritize repairs it is necessary to complete a **WILSON I.S.D. WORK ORDER**. These forms can be obtained from your campus principal. This form allows work to be documented and followed for progress.

Repairs that require immediate attention (overflowing water, backup sewage, power outage, etc) may be relayed to any of the following individuals:

Gus Reyna
Clay Williams

Contact Principal if repairs are not being completed.