Finance Department

Standard Operating Procedures

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Direct Deposit
- Complete form in the payroll department to sign up
- Attach a voided check or deposit slip

Sales Tax
- Temple ISD is exempt from paying Texas sales taxes. Accordingly, no expenditures for Texas sales tax will be allowed.
- Employees who use credit cards are responsible for ensuring that sales taxes are not paid, and should use a sales tax exemption form.
- Sales taxes improperly paid by use of credit cards or other means will be the responsibility of the employee who made the purchase and reimbursement will be expected from the employee.

Credit Cards
- Credit cards are to be used for in-town, immediate-need purchases. They may be checked-out from your principal or director with their approval.
- Verify available balance prior to making purchases. Phone number is on the back of each card.
- A requisition must be entered in Skyward Finance accounting software prior to use of card.
- Credit cards may be check-out from the central office for approved lodging expenditures for out of town seminars/conferences.
- No meals are allowed to be charged to district Mastercards, except by the administrator whose name is on the card.
- Vendors that require Mastercard use: HEB, Wal-Mart, Hobby Lobby, Best Buy
- Be sure to take along a sales tax exempt certificate to avoid paying sales tax

Purchase Orders
- A regular purchase order is the most common method for procuring goods and services. A purchase order, once approved, sets funds aside (encumbers) so that they are not spent on something else before your goods are delivered or the services take place.
- A regular purchase order should be used for any item that verification of receiving is appropriate before the Business Office pays the vendors invoice. Typically, this would be any receipt of services or physical goods, except for magazine subscriptions, which require pre-payment.
- Once goods are received or services rendered, documentation of receipt must be entered into Skyward Finance accounting software before payment can be released.

Deposits/Cash Receipts
- Checks may be accepted as payment for any school-related activity
- An administrator has the discretion to not accept checks as circumstances may warrant
- Checks must be processed in a timely manner. Checks should be dated with the current date when written and deposited by TISD within 14 days of that date.
- In order to meet this timeline, activity fund sponsors, fund-raising events sponsors, and others should make arrangements to gather receipts frequently and process them for deposit.

Travel – Out-of-District
- An Out-of-District Travel Authorization is required anytime an employee is expected to be out of the District on official business for more than four hours (whether there are any expenditures or not), except in the course of extracurricular events, field trips, and similar activities.
- Receipts are required for all expenses paid and/or reimbursed.
- Employees may use their own vehicle and obtain reimbursement at the rate of $.50/mile.
- Employees are expected to car pool to the extent reasonable in each circumstance.
- Rental vehicles obtained by the employee may be used, and TISD will reimburse the employee based on the mileage and rate that would have been allowed for using the employee's personal vehicle.
- TISD will generally pay for motel/hotel accommodations according to the GSA website, per occupant, not including taxes and similar charges.

Travel – In-District
- An In-District Travel Authorization form is required for an employee to request reimbursement for district use of a personal vehicle
- In-District travel reimbursement is not allowed for any employee receiving a vehicle allowance stipend

NSF Checks
- Campuses and programs will be notified of returned checks on a regular basis.
- Checks should not be accepted from that person for any future payments until the campus or program receives notification that the NSF check has been recovered.

Account Coding
- A major purpose of the account code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts.

Time Clocks
- All "non-exempt" employees (Board approved staff positions) are required to maintain their hours on the Skyward Finance TrueTime system.
- Employees must "clock in" immediately at the start of their work day, either on a punch clock, or by logging into a PC-based system.
- Employees must clock-out immediately at the end of work.
- Employees should clock out during lunch or other extended periods of break in the work day.
- Punches should be made slowly and carefully to avoid errors; the clock should show the employee name upon a successful punch.
- An employee can see their cumulative hours for the week using the clock (see payroll manager for instructions).
- An employee must clock in or out for him or herself.

Payroll
- Each campus or department payroll manager should send the following information, signed by the appropriate supervisor, to Payroll for each pay period:
  - Weekly time cards attached to the Weekly Time Report
  - Time cards for other hourly staff; and,
  - Absence from Duty Forms and Extra Duty Forms.

Fixed Assets

- As a general rule, items costing $500 or more with useful lives of at least two years are considered fixed assets.
- If merchandise is received directly at your campus or department that meets these criteria, the following information needs to be sent to the Business Office:
  - Description of item
  - Make/Model (if applicable)
  - Serial Number (if applicable)
  - Vendor Name
  - PO Number
  - Location of Item at you Campus (ex. Library, Room 102, etc.) **Optional**
- If the merchandise is received at the Purchasing Department first, they will provide the necessary information to the Business Office.

Emergency Accounts Payable Checks

- Enter requisition in Skyward Finance accounting software
- Contact all administrators on the approval chain, in order, and ask them to approve the requisition
- Contact Maggie Gonzales and Virginia Sneed to let them know the requisition number and the date the check is needed
- Lack of planning does not constitute an emergency

New Vendor Setup

- Obtain a properly signed and completed W-9 form from the vendor
- Complete a New Vendor Request Form
- Send completed forms to Maggie Gonzales for set up

Purchases over $25,000

- Purchases >= $25,000 but < $50,000 require Board notification either before or after the purchase
- Purchases >= $50,000 require Board approval prior to any commitment/purchase

Warehouse Inventory Requisitions

- There are several items carried in inventory at the TISD Warehouse. It is recommended that items carried in the warehouse not be purchased from outside vendors.
- Inventory items are requisitioned through Skyward Finance accounting software
- Categories include: teaching supplies, custodial supplies, nursing supplies, and special ed supplies

Facility Rentals

- Guidelines and rental prices for use of district facilities are posted on the district website within the Facilities section

Cell Phones – District Issued

- District-issued cell phones are to be used for district business purposes only; no personal use
- Employees with district-issued cell phones are to keep them accessible at all reasonable times

Vendor vs. Employee Classification
- There is no one test that conclusively determines if there is a contractor relationship. The following criteria are generally the most relevant. If the provider of the service does not meet one of these tests they would generally not qualify as a "contractor."
- Criteria for Contractors:
  - Does the person provide the service for others (outside of TISD)?
  - Does the person require supervision?
  - Does the provider work for TISD at regularly scheduled times?
  - Does the person provide his or her own tools and do they incur costs related to their business?
  - Does the person provide a report or finished work product related to the service?
- Failure to Meet "Contractor" Criteria = Employee (must be paid with payroll check)

Comp Time
- Non-exempt employees are compensated overtime by compensatory time (Comp-time). Hours physically worked above 40 hours in a work week are overtime/comp-time hours.
- Any deviation from employee's normal work schedule must have prior supervisor approval; including working over 40 hours.
- It is recommended that comp-time is kept to a minimal (less than 8 hours) and employees flex their hours during the same work week to accumulate no more than 40 hours per a work week.

Longevity
- Full-time employees, who have worked in full-time positions, qualify for longevity pay after 14 or more continuous years of service.
- Longevity pay is paid in November, typically prior to the Thanksgiving Holiday break.

Internal Audits
- Each campus or department is subject to an internal audit
- Items reviewed may include, but are not limited to; payroll records, cash receipt and deposit records, credit cards, assets, and budget variances.

Booster Clubs/PTO's
- Guidelines are posted on the district website within the Finance section